

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
POST-EFFECTIVE AMENDMENT NO. 14

PRUCO LIFE INSURANCE COMPANY OF NEW JERSEY
(Exact Name of Registrant)

ARIZONA
(State or other jurisdiction of incorporation or organization)

22-194455
(I.R.S. Employer Identification Number)

C/O PRUCO LIFE INSURANCE COMPANY OF NEW JERSEY
213 WASHINGTON STREET
NEWARK, NEW JERSEY 07102-2992
(973) 802-7333
(Address and telephone number of principal executive offices)

THOMAS C. CASTANO
SECRETARY
PRUCO LIFE INSURANCE COMPANY OF NEW JERSEY
213 WASHINGTON STREET
NEWARK, NEW JERSEY 07102-2992
(973) 802-4708
(Name, address, and telephone number of agent for service)

Copies to:

C. CHRISTOPHER SPRAGUE
VICE PRESIDENT, CORPORATE COUNSEL
THE PRUDENTIAL INSURANCE
COMPANY OF AMERICA
751 BROAD STREET
NEWARK, NEW JERSEY 07102-3714
(973) 802-6997
=====

Approximate date of commencement of proposed sale to the public--July 21, 2008

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box: ☐

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering ☐

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the

following box []

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box []

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

<TABLE>		
<S>	<C>	<C>
Large accelerated filer []		Accelerated filer []
Non-accelerated filer [X]	(Do not check if a smaller reporting company)	Smaller reporting company []
</TABLE>		

CALCULATION OF REGISTRATION FEE

<TABLE>				
<S>	<C>	<C>	<C>	<C>

TITLE OF EACH CLASS OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED*	PROPOSED MAXIMUM OFFERING PRICE PER UNIT*	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE	AMOUNT OF REGISTRATION FEE**

Market-value adjustment annuity contracts (or modified guaranteed annuity contracts)....	\$200,000,000		\$200,000,000	\$-0-

</TABLE>				

* Securities are not issued in predetermined units. ** Registration fee for these securities was paid at the time they were originally registered on Form S-3 as filed by Pruco Life Insurance Company of New Jersey on February 27, 2003.

Prudential Annuities Distributors, Inc., the principal underwriter of these contracts under a "best efforts" arrangement, will be reimbursed by Pruco Life Insurance Company of New Jersey for its costs and expenses incurred in connection with the sale of these contracts.

The Risk Factors section appears in Section 9 of the Summary of the prospectus. The exhibit index appears in Part II of this Registration Statement.

Note:

Registrant is filing this Post-Effective Amendment No. 14 to Registration Statement No. 333-103473 for the purpose of including in the Registration Statement a Prospectus Supplement. The Prospectus and Part II that were filed as part of Post-Effective Amendment No. 13 filed with the SEC on April 25, 2008, as supplemented, are hereby incorporated by reference. Other than as set forth herein, this Post-Effective Amendment does not amend or delete any other part of this Registration Statement.

PRUCO LIFE INSURANCE COMPANY
PRUCO LIFE INSURANCE COMPANY OF NEW JERSEY

STRATEGIC PARTNERS/SM/ ANNUITY ONE 3
STRATEGIC PARTNERS/SM/ PLUS 3
STRATEGIC PARTNERS FLEXELITE
(Pruco Life Insurance Company only)

Supplement, dated July 21, 2008
To
Prospectus, dated May 1, 2008

This supplement should be read and retained with the prospectus for your annuity. If you would like another copy of the prospectus, please call us at 1-888-PRU-2888.

This supplement is being issued to describe several changes that we are making to the variable investment options within each of the above-referenced annuities. We summarize each change immediately below, and then indicate how the pertinent portion of each prospectus is amended to reflect the change.

The changes are as follows:

1. AST Conservative Asset Allocation Portfolio; AST Balanced Asset Allocation

Portfolio; and AST American Century Strategic Allocation Portfolio. The name and investment objectives of each Portfolio are being changed. (In the case of the AST Balanced Asset Allocation Portfolio and AST American Century Strategic Allocation Portfolio only, the changed investment objective was authorized by a vote of Annuity Owners). AST Conservative Asset Allocation Portfolio has been renamed AST Balanced Asset Allocation Portfolio and will be sub-advised by Quantitative Management Associates LLC, the original AST Balanced Asset Allocation Portfolio has become AST Academic Strategies Asset Allocation Portfolio, and AST American Century Strategic Allocation Portfolio has become AST Schroders Multi-Asset World Strategies Portfolio. Accordingly, we (a) reflect the revised Portfolio names in the list of Investment Options on the inside front cover, and (b) with respect to AST Balanced Asset Allocation Portfolio and AST Schroders Multi-Asset World Strategies Portfolio only, set forth the revised fees of each Portfolio in the table of Underlying Mutual Fund Portfolio Annual Expenses, and (c) in the prospectus section discussing the applicable optional benefit, include each Portfolio within the group of portfolios that are permitted if you elect Lifetime Five, Spousal Lifetime Five, Highest Daily Lifetime Five, Highest Daily Lifetime Seven, Spousal Highest Daily Lifetime Seven, or the Highest Daily Value death benefit (if available), and (d) include a summary description of the Portfolio in the chart of each Portfolio's Investment Objectives and Policies. In addition, to reflect the effect of each Portfolio on the average fees of all Portfolios available under the Annuity, we describe the effect of the revised average fees on the comparison charts appearing within the section entitled "Selecting the Annuity That's Right for You."

2. Merger of AST DeAm Small-Cap Value Portfolio into AST Small-Cap Value Portfolio. The AST DeAm Small-Cap Value Portfolio has merged out of existence into the AST Small-Cap Value Portfolio. Accordingly, we remove the AST DeAm Small-Cap Value Portfolio from the list of Investment Options on the inside front cover.

3. AST Small-Cap Growth Portfolio. Neuberger Berman Management Inc. is no longer a sub-adviser to this Portfolio. The assets formerly managed by Neuberger Berman now are managed by Eagle Asset Management. Accordingly, we revise the summary description of this Portfolio in the chart of each Portfolio's Investment Objectives and Policies.

4. AST Neuberger Berman Mid-Cap Value Portfolio. We have added LSV Asset Management as a sub-adviser to this Portfolio and have re-named the Portfolio the AST Neuberger Berman/LSV Mid-Cap Value Portfolio. Accordingly, we (a) reflect the revised Portfolio name in the list of Investment Options on the inside front cover and in footnote 3 to the table within Underlying Mutual Fund Portfolio Annual Expenses, and (b) include a revised summary description of the Portfolio in the chart of the Portfolio's Investment objectives and Policies.

5. SP Aggressive Asset Allocation Portfolio, SP Growth Asset Allocation Portfolio, SP Balanced Asset Allocation Portfolio, SP Conservative Asset Allocation Portfolio, Global Portfolio. We are adding Quantitative Management Associates LLC as a sub-adviser to each Portfolio. Accordingly, we include a revised summary description of each Portfolio in the chart of each Portfolio's Investment Objectives and Policies. Also being added as sub-advisers are Prudential Investment Management, Inc. and Jennison Associates LLC.

With respect to the changed fees referenced above, here is a fee table showing the applicable underlying mutual fund portfolio annual expenses:

<TABLE>
<CAPTION>

FUNDS	Management Fee	Other Expenses	12b-1 Fee	Acquired Portfolio Fees & Expenses	Total Annual Portfolio Expenses
<S>	<C>	<C>	<C>	<C>	<C>
AST Academic Strategies Asset Allocation /1,2,3,4/ Management and Other Expense fee waivers/reduction: 0.02% Net expenses after fee reimbursement/expense waiver: 1.49%	0.72%	0.10%	0.00%	0.69%	1.51%
AST Schroders Multi-Asset World Strategies	1.10%	0.16%	0.00%	0.14%	1.40%
AST Balanced Asset Allocation	0.15%	0.02%	0.00%	0.87%	1.04%

</TABLE>

1 Estimated Other Expenses for the fiscal year ending December 31, 2008. As used in connection with the Portfolio, "Other Expenses" include certain operating expenses, including, without limitation, fees for custodian services, Independent Trustees' fees, and fees for legal, accounting, valuation, and transfer agency services. The Trust has also entered into arrangements with the issuers of the variable insurance products offering the Portfolio under which the Trust currently compensates such issuers for providing ongoing services to Portfolio shareholders (e.g., the printing and mailing of Trust prospectuses and shareholder reports) in lieu of the Trust providing such services directly to shareholders. The contractual administrative services fee is 0.10% of the Portfolio's average daily net

- assets. The Portfolio is not directly subject to the administrative services fee to the extent it invests in the Core Plus Bond Portfolio or any other Trust Portfolio (each, an Underlying Trust Portfolio and collectively, the Underlying Trust Portfolios). The Core Plus Bond Portfolio and each Underlying Trust Portfolio in which the Portfolio invests, however, are subject to the administrative services fee. See footnote 1 of the table within "Underlying Mutual Fund Portfolio Annual Expenses" in the May 1, 2008 prospectus for a discussion of the administrative services fee applicable to certain other AST Portfolios.
- 2 Estimated Underlying Portfolio Fees & Expenses for the fiscal year ending December 31, 2008. The Portfolio will indirectly incur a pro rata portion of the fees and expenses of the Core Plus Bond Portfolio and any other Underlying Trust Portfolio in which it invests. The expenses shown under "Underlying Portfolio Fees and Expenses" represent the portion of the Core Plus Bond Portfolio's estimated annualized operating expense ratio for the fiscal year ending December 31, 2008 to be borne by the Portfolio based upon the Portfolio's expected initial holdings in the Core Plus Bond Portfolio. No sales loads, distribution fees, service fees, redemption fees, or other transaction fees will be assessed in connection with the Portfolio's purchase or redemption of shares of Underlying Trust Portfolios.
 - 3 Estimated Contractual Fee Waiver and/or Expense Reimbursement for the fiscal year ending December 31, 2008. The Investment Managers have contractually agreed to waive their investment management fees with respect to the Portfolio's investments in the Core Plus Bond Portfolio (i.e., assumes a waiver of 25% of the Investment Managers' contractual investment management fee).
 - 4 The Co-Managers have contractually agreed to reimburse expenses and/or waive fees so that the Academic Strategies Portfolio's investment management fees plus "Other Expenses" (exclusive in all cases of taxes, interest, brokerage commissions, distribution fees, and extraordinary expenses) do not exceed 0.80% of the Portfolio's average daily net assets during the Academic Strategies Portfolio's first year of operations (i.e., expected to be July 21, 2008 through July 20, 2009).

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With respect to the changed Investment Objectives/Policies referenced above, here is a table showing the applicable changes:

STYLE/ TYPE	INVESTMENT OBJECTIVES/POLICIES	PORTFOLIO ADVISOR/ SUB-ADVISOR
ADVANCED SERIES TRUST		
ASSET ALLOCA TION/ BALANCED	AST Schroders Multi-Asset World Strategies (formerly known as AST American Century Strategic Allocation Portfolio): The AST Schroders Multi-Asset World Strategies Portfolio seeks long-term capital appreciation through a global flexible asset allocation approach. This asset allocation approach entails investing in traditional asset classes, such as equity and fixed-income investments, and alternative asset classes, such as investments in real estate, commodities, currencies, private equity, and absolute return strategies. The sub-advisor seeks to emphasize the management of risk and volatility. Exposure to different asset classes and investment strategies will vary over time based upon the sub advisor's assessments of changing market, economic, financial and political factors and events.	Schroder Investment Management North America Inc.
ASSET ALLOCA TION/ BALANCED	AST Academic Strategies Asset Allocation (formerly known as AST Balanced Asset Allocation Portfolio): seeks total return consistent with its specified level of risk. The Portfolio will be a multi-asset class fund that employs both top-down asset allocation strategies and bottom-up manager/security selection. Under normal circumstances, approximately 60% of the assets will be allocated	Credit Suisse Securities (USA) LLC; Jennison Associates LLC; Mellon Capital Management Corporation; Pacific Investment Management Company LLC (PIMCO); Prudential Bache

to traditional asset classes (including US and international equities and bonds) and approximately 40% of the assets will be allocated to nontraditional asset classes (including real estate, commodities, and alternative strategies). Those percentages are subject to change by the Investment Managers.

Asset Management,
Incorporated;
Quantitative
Management
Associates LLC

ASSET
ALLOCA
TION/
BALANCED

AST Balanced Asset Allocation (formerly known as AST Conservative Asset Allocation Portfolio): seeks the highest potential total return consistent with its specified level of risk tolerance. The Portfolio will invest its assets in several other Advanced Series Trust Portfolios. Under normal market conditions, the Portfolio will devote approximately 60% of its net assets to underlying portfolios investing primarily in equity securities (with a range of 52.5% to 67.5%), and 40% of its net assets to underlying portfolios investing primarily in debt securities and money market instruments (with a range of 32.5% to 47.5%).

AST Investment
Services, Inc. &
Prudential
Investments LLC;
Quantitative
Management
Associates LLC

MID CAP
VALUE

AST Neuberger Berman/LSV Mid-Cap Value Portfolio (formerly known as AST Neuberger Berman Mid-Cap Value Portfolio): seeks capital growth. Under normal market conditions, the Portfolio invests at least 80% of its net assets in the common stocks of medium capitalization companies. For purposes of the Portfolio, companies with market capitalizations that fall within the range of the Russell Mid-cap(R) Index at the time of investment are considered medium capitalization companies. Some of the Portfolio's assets may be invested in the securities of large-cap companies as well as in small-cap companies. Under the Portfolio's value-oriented investment approach, the subadviser looks for companies whose stock prices are undervalued and that may raise in price before other investors realize their worth.

LSV Asset
Management;
Neuberger Berman
Management Inc.

SMALL
CAP
GROWTH

AST Small-Cap Growth Portfolio: seeks long-term capital growth. The Portfolio pursues its objective by investing, under normal circumstances, at least 80% of the value of its assets in small-capitalization companies. Small-capitalization companies are those companies with a market capitalization, at the time of purchase, no larger than the largest capitalized company included in the Russell 2000(R) Index at the time of the Portfolio's investment.

Eagle Asset
Management

STYLE/ TYPE	INVESTMENT OBJECTIVES/POLICIES	PORTFOLIO ADVISOR/ SUB-ADVISOR
THE PRUDENTIAL SERIES FUND		
INTERNAL EQUITY	Global Portfolio: seeks long-term growth of capital. The Portfolio invests primarily in common stocks	LSV Asset Management; Marsico Capital

(and their equivalents) of foreign and U.S. companies. Each subadviser for the Portfolio generally will use either a "growth" approach or a "value" approach in selecting either foreign or U.S. common stocks.

Management, LLC;
T. Rowe Price
Associates, Inc.;
William Blair &
Company, LLC;
Quantitative
Management
Associates LLC

ASSET
ALLOCA
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BALANCED

SP Aggressive Growth Asset Allocation Portfolio: seeks to obtain the highest potential total return consistent with the specified level of risk tolerance. The Portfolio may invest in any other Portfolio of the Fund (other than another SP Asset Allocation Portfolio), the AST Marsico Capital Growth Portfolio of Advanced Series Trust (AST), and the AST International Value Portfolio of AST (the Underlying Portfolios). Under normal circumstances, the Portfolio generally will focus on equity Underlying Portfolios but will also invest in fixed-income Underlying Portfolios.

Prudential
Investments LLC;
Quantitative
Management
Associates LLC

ASSET
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BALANCED

SP Balanced Asset Allocation Portfolio: seeks to obtain the highest potential total return consistent with the specified level of risk tolerance. The Portfolio may invest in any other Portfolio of the Fund (other than another SP Asset Allocation Portfolio), the AST Marsico Capital Growth Portfolio of Advanced Series Trust (AST), and the AST International Value Portfolio of AST (the Underlying Portfolios). The Portfolio will invest in equity and fixed-income Underlying Portfolios.

Prudential
Investments LLC;
Quantitative
Management
Associates LLC

ASSET
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BALANCED

SP Conservative Asset Allocation Portfolio: seeks to obtain the highest potential total return consistent with the specified level of risk tolerance. The Portfolio may invest in any other Portfolio of the Fund (other than another SP Asset Allocation Portfolio), the AST Marsico Capital Growth Portfolio of Advanced Series Trust (AST), and the AST International Value Portfolio of AST (the Underlying Portfolios). Under normal circumstances, the Portfolio generally will focus on fixed-income Underlying Portfolios but will also invest in equity Underlying Portfolios.

Prudential
Investments LLC;
Quantitative
Management
Associates LLC

ASSET
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BALANCED

SP Growth Asset Allocation Portfolio: seeks to obtain the highest potential total return consistent with the specified level of risk tolerance. The Portfolio may invest in any other Portfolio of the Fund (other than another SP Asset Allocation Portfolio), the AST Marsico Capital Growth Portfolio of Advanced Series Trust (AST), and the AST International Value Portfolio of AST (the Underlying Portfolios). Under normal circumstances, the Portfolio generally will focus on equity Underlying Portfolios but will also invest in fixed-income Underlying Portfolios.

Prudential
Investments LLC;
Quantitative
Management
Associates LLC

In the May 1, 2008 prospectuses, the summary fund descriptions of the AST Balanced Asset Allocation Portfolio and the AST Capital Growth Asset Allocation Portfolio were reversed. Thus, the correct summary fund description for each such Portfolio should have been as follows:

AST Balanced Asset Allocation Portfolio: seeks the highest potential total return consistent with its specified level of risk tolerance. The Portfolio will invest its assets in several other Advanced Series Trust Portfolios. Under normal market conditions, the Portfolio will devote approximately 65% of its net assets to underlying portfolios investing primarily in equity securities (with a range of 57.5% to 72.5%), and 35% of its net assets to underlying portfolios investing primarily in debt securities and money market instruments (with a range of 27.5% to 42.5%).

AST Capital Growth Asset Allocation Portfolio: seeks the highest potential total return consistent with its specified level of risk tolerance. The Portfolio will invest its assets in several other Advanced Series Trust Portfolios. Under normal market conditions, the Portfolio will devote approximately 75% of its net assets to underlying portfolios investing primarily in equity securities (with a range of 67.5% to 80%), and 25% of its net assets to underlying portfolios investing primarily in debt securities and money market instruments (with a range of 20.0% to 32.5%).

In the appendices to each prospectus, entitled Selecting The Variable Annuity That's Right For You, we set forth hypothetical illustrations of Contract Value and Surrender Value for each annuity. Those illustrations assume average fund expenses of 0.94% (which, for Strategic Partners Plus, excludes Evergreen fund expenses). As a result of the fund changes described in this supplement, the average fund expenses have changed to 0.95%. This change in average fund expenses would have the effect of decreasing the hypothetical illustrated values by a commensurate amount.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this post-effective amendment to be signed on its behalf in the City of Newark and the State of New Jersey on this 27th day of June, 2008.

PRUCO LIFE INSURANCE COMPANY OF NEW JERSEY
Registrant

<TABLE>		
<C>	<S>	<C>
Attest: /s/ Thomas C. Castano	/s/ Scott D. Kaplan	
-----	-----	
Thomas C. Castano	Scott D. Kaplan	
Chief Legal Officer and Secretary	President and Chief Executive Officer	
</TABLE>		

SIGNATURES

As required by the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Signature and Title

Date: June 27, 2008

*

JAMES J. AVERY JR.
VICE CHAIRMAN AND DIRECTOR

*

SCOTT D. KAPLAN
DIRECTOR

*By: /s/ Thomas C. Castano

THOMAS C. CASTANO
CORPORATE COUNSEL

*

TUCKER I. MARR
CHIEF ACCOUNTING OFFICER

*

BERNARD J. JACOB
DIRECTOR

*

HELEN M. GALT
DIRECTOR

*

- -----
SCOTT G. SLEYSER
DIRECTOR

*

- -----
DAVID R. ODENATH, JR.
DIRECTOR

EXHIBIT INDEX

(23) Written Consent of PricewaterhouseCoopers LLP, Independent Registered
Public Accounting Firm

Exhibit 23

Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated March 14, 2008 relating to the financial statements, which appear in Pruco Life Insurance Company of New Jersey's Annual Report on Form 10-K for the year ended December 31, 2007.

New York, New York
June 27, 2008