



**Thomas Diemer**

Chief Financial Officer – Pruco Life Insurance Company

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August 16, 2012

Via EDGAR

Mr. Jim B. Rosenberg  
Senior Assistant Chief Accountant  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 4720  
100 F Street, N.E.  
Washington, DC 20549

RE: Pruco Life Insurance Company (the “Company”)  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed March 9, 2012 and Amended on July 20, 2012  
File No. 033-37587

Dear Mr. Rosenberg:

We are in the process of preparing our response to your letter dated August 6, 2012 setting forth comments of the staff of the Securities and Exchange Commission on the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2011, filed March 9, 2012 and amended on July 20, 2012. Please note that, consistent with the voicemail message sent by Peter Sayre, Senior Vice President and Principal Accounting Officer for Prudential Financial, Inc. on August 15, 2012, we intend to respond to the comments no later than Friday, September 7, 2012.

Please feel free to call me at 973-367-2900 if you have any questions.

Very truly yours,

/s/ Thomas Diemer

Thomas Diemer  
Chief Financial Officer  
Pruco Life Insurance Company