



Thomas Diemer

Chief Financial Officer – Pruco Life Insurance Company
of New Jersey

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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 of New Jersey (the “Company”)
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 9, 2012
File No. 333-18053

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. 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 of New Jersey