



April 3, 2018

VIA EDGAR SUBMISSION

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Christopher Edwards

**Re: Prudential Financial, Inc.
Registration Statement on Form S-4
Initially Filed on February 20, 2018
File No. 333-223104
Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Prudential Financial, Inc., a New Jersey corporation (the "Company"), hereby requests that the effective date of its Registration Statement on Form S-4 (File No. 333-223104) (the "Registration Statement") be accelerated and that the Registration Statement be declared effective at 4:00 p.m., Washington, D.C. time, on April 5, 2018, or as soon thereafter as practicable. The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the Commission's staff (the "Staff"), acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

PRUDENTIAL FINANCIAL, INC.

By: /s/ John. M. Cafiero
John. M. Cafiero
Vice President and Corporate Counsel