

Via Facsimile and U.S. Mail
Mail Stop 6010

April 30, 2007

Mr. Mark Tucker
Group Chief Executive
Prudential PLC
Laurence Pountney Hill
London EC4R 0HH
England

**Re: Prudential PLC
Form 20-F for Fiscal Year Ended December 31, 2005
File No. 1-15040**

Dear Mr. Tucker:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant