

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 11, 2010

Mr. Mark Tucker  
Group Chief Executive  
Prudential plc  
Laurence Pountney Hill  
London EC4R OHH, England

**Re: Prudential plc**  
**Form 20-F for the Fiscal Year Ended December 31, 2008**  
**File No. 001-15040**

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