



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 24, 2010

Tidjane Thiam  
Group Chief Executive  
Prudential PLC  
Laurence Pountney Hill  
London, EC4R 0HH, England

**Re: Prudential PLC**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 22, 2010**  
**File Number: 001-15040**

Dear Mr. Thiam:

We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. In our comments, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. Where a comment requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like and identify the filing in which you intend to first include it. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your responses to our comments.

After reviewing the information you provide in response to these comments, we may have additional comments and/or request that you amend your filing

Item 5. Operating and Financial Review and Prospects  
Summary Consolidated Results and Basis of Preparation and Analysis  
Profit from insurance operations, page 157

1. Please tell us why the sale of the Taiwan agency business did not qualify as a discontinued operation under IFRS 5.

Item 18. Financial Statements

Notes to the Consolidated Financial Statements

A: Background and accounting policies

A3: Critical accounting policies

(a) Critical accounting policies, page F-14

2. Please revise your disclosure to unreservedly and explicitly state that the financial statements do comply with IFRS as issued by the IASB similar to your disclosure on pages 138 and F-13 as required by Item 17(c) of Form 20-F.

D: Life assurance business, page F-76

3. For each of the sensitivity analyses provided in this section, please revise your disclosure to indicate whether the changes presented are reasonably possible. Otherwise, please revise the sensitivity analyses to present changes that are reasonably possible. Please refer to paragraph 40(a) of IFRS 7.

G: Financial assets and liabilities

G1: Financial instruments – designation and fair values

Determination of fair value, page F-199

4. You disclose that you use independent external quotations from multiple sources. Please revise your disclosure to include how you determined the ultimate value you used in your financial statements where you obtained more than quote. Also disclose whether, and if so, how and why, you adjusted quotes or prices you obtained from brokers and pricing services.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Tidjane Thiam  
Prudential PLC  
August 24, 2010  
Page 3

You may contact Vanessa Robertson, Staff Accountant, at (202) 551-3649 or Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614 if you have any questions regarding the comments. In this regard, do not hesitate to contact me, at (202) 551-3679 with any other questions.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant