



DIVISION OF
CORPORATION FINANCE

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

October 25, 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 completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief