



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2022

Mark FitzPatrick  
Group Chief Financial Officer  
Prudential plc  
1 Angel Court  
London EC2R 7AG, England

**Re: Prudential plc**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**Filed March 17, 2022**  
**File No. 001-15040**

Dear Mr. FitzPatrick:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance