

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 8, 2009

Terrance J. Lillis  
Senior Vice President and Chief Financial Officer  
Principal Financial Group, Inc.  
711 High Street  
Des Moines, IA 50392

**Re: Principal Financial Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 18, 2009  
Definitive Proxy Statement  
Filed on April 8, 2009  
File Number: 001-16725**

Dear Mr. Lillis:

We have completed our review of your above referenced filings and have no further comments at this time.

With respect to your 2010 proxy statement, please refer to the guidance provided in our comment letter dated September 25, 2009.

Sincerely,

Jeffrey Riedler  
Assistant Director