

Via Facsimile and U.S. Mail
Mail Stop 6010

June 1, 2006

Mr. Richard J. Carbone
Senior Vice President and Chief Financial Officer
Prudential Financial, Inc.
751 Broad Street
Newark, NJ 07102

Re: Prudential Financial, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-16707

Dear Mr. Carbone:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief