

Via Facsimile and U.S. Mail
Mail Stop 6010

April 18, 2008

Mr. Peter B. Sayre
Senior Vice President and Controller
Prudential Financial, Inc.
213 Washington Street
Newark, NJ 07102-2917

Re: Prudential Financial, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
File No. 1-16707

Dear Mr. Sayre:

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

Sincerely,

Carlton E. Tartar
Branch Chief