



DIVISION OF
CORPORATION FINANCE

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

March 20, 2015

Via E-mail

James Whang
Treasurer
Fixed Income Client Solutions LLC
214 N. Tryon Street
Suite 2636
Charlotte, North Carolina 28202

**Re: Fixed Income Trust for Prudential Financial, Inc. Notes, Series 2012-1
Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2013
Filed March 19, 2015
File No. 001-35579**

Dear Mr. Whang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ M. Hughes Bates

M. Hughes Bates
Special Counsel

cc: Mark Riccardi, Chapman & Cutler LLP