



Report of Independent Accountants

To the Management of Prudential Annuities Distributors, Inc.:

In accordance with Rule 17a-5(e)(4) of the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, we have performed the procedures enumerated below, which were agreed to by Prudential Annuities Distributors, Inc. ("PAD" or "the Company") and the Securities Investor Protection Corporation ("SIPC") (collectively, the "specified parties") with respect to the accompanying Schedule of Form SIPC-3 Revenues of PAD for the year ended December 31, 2020, solely to assist the specified parties in evaluating PAD's compliance with the exclusion requirements from membership in SIPC under section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970 during the year ended December 31, 2020 as noted on the accompanying Certification of Exclusion From Membership (Form SIPC-3). Management is responsible for PAD's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States) and in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and results thereof are as follows:

1. Compared the Total Revenues amount of \$1,114,183,321 reported in the accompanying Schedule of Form SIPC-3 Revenues prepared by the Company for the year ended December 31, 2020 to the Total Revenues amount reported on page 4 of the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2020, noting no differences.
2. Compared any amount of Business activities through which revenue was earned reported in the accompanying Schedule of Form SIPC-3 Revenues prepared by the Company for the year ended December 31, 2020 with the supporting schedules and working papers, as follows:
 - a. Compared the distribution of shares of registered open end investment companies or unit investment trusts amount of \$348,237,609 to the supporting schedule called PAD SIPC 3 2020 provided by Matthew Turner, Financial Reporting Specialist, for the year ended December 31, 2020, noting no differences.
 - b. Compared sale of variable annuities of \$765,945,712 to the supporting schedule called PAD SIPC 3 2020 provided by Matthew Turner, Financial Reporting Specialist, for the year ended December 31, 2020, noting no differences.
3. Recalculated the arithmetical accuracy of the Total Revenues amount reflected in the accompanying Schedule of Form SIPC-3 Revenues prepared by the Company for the year ended December 31, 2020 and in the related schedules and working papers obtained in procedure 2, as follows:



- a. Recalculated the mathematical accuracy of the Total Revenues amount reflected in the accompanying Schedule of Form SIPC-3 Revenues of \$1,114,183,321 by summing the individual business activities through which revenue was earned, noting no differences.
- b. Recalculated the mathematical accuracy of the Distribution of shares of registered open end investment companies or unit investment trusts of \$348,237,609 (listed above in 2a). The recalculation was performed by summing the related accounts included in the support schedule called PAD SIPC 3 2020 provided by Matthew Turner, Financial Reporting Specialist, for the year ended December 31, 2020. No differences were noted.
- c. Recalculated the mathematical accuracy of the Sale of variable of \$765,945,712 (listed above in 2b). The recalculation was performed by summing the related accounts included in the supporting schedule called PAD SIPC 3 2020 provided by Matthew Turner, Financial Reporting Specialist, for the year ended December 31, 2020. No differences were noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Company's claim for exclusion from membership in SIPC. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, the Board of Directors of Prudential Annuities Distributors, Inc. and the Securities Investor Protection Corporation and is not intended to be and should not be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

New York, New York
February 25, 2021



Prudential Annuities Distributors, Inc.

Schedule of Form SIPC-3 Revenues for the year ended December 31, 2020

Amount (\$)	Business activities through which revenue was earned
\$0	Business conducted outside the United States and its territories and possessions
\$348,237,609	Distribution of shares of registered open end investment companies or unit investment trusts
\$765,945,712	Sale of variable annuities
\$0	Insurance commissions and fees
\$0	Investment advisory services to one of more registered investment companies or insurance company separate accounts
\$0	Transactions in securities futures products
\$ 1,114,183,321	Total Revenues