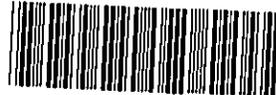


Paras Madho
Director
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1-16707

July 17, 2008

Received SEC
JUL 17 2008
Washington, DC 20549

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

A JUL 24 2008
THOMSON REUTERS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934; PRUDENTIAL FINANCIAL, INC., 9.0% Junior Subordinated Notes due 2068 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 17, 2008. Tentative listing date – July 22, 2008.

Sincerely,

END