ORDER PURSUANT TO SECTION 6(c) OF THE INVESTMENT COMPANY ACT OF 1940 GRANTING EXEMPTIONS FROM SECTIONS 2(a)(32), 22(c) AND 27(i)(2)(A) OF THE 1940 ACT AND RULE 22c-1 THEREUNDER

Prudential Annuities Life Assurance Corporation (“PALAC”), Prudential Annuities Life Assurance Corporation Variable Account B (“Account”), and Prudential Annuities Distributors, Inc. (“PAD,” and collectively with PALAC, and the Accounts “Applicants”) filed an application on October 29, 2007, and amended the application on January 7, 2008. Applicants seek an order amending an existing order under Section 6(c) of the Act, exempting them from Section 2(a)(32), 22(c) and 27(i)(2)(A) of the Act and Rule 22c-1 thereunder, to permit, under specified circumstances, the recapture of certain credits previously applied to purchase payments made under (1) the XTRA Credit Six and Optimum Plus variable annuity contract issued by PALAC (“Contracts”), or (2) variable annuity contracts issued by PALAC in the future that are substantial similar in all material respects to the Contracts (“Future Contracts”). Applicants also request that the order extend to (1) any separate account currently existing or established in the future by PALAC (“Future Account”) to support Future Contracts, and (2) any FINRA member broker-dealer, whether existing or created in the future, that serves as a distributor or principal underwriter of the Contracts offered through the Account or any Future Account.

A notice of the filing of the application was issued on March 4, 2008 (Rel. No. IC-28179). The notice gave interested persons an opportunity to request a hearing and stated
that an order granting the application would be issued unless a hearing should be ordered. No request for a hearing has been received, and the Commission has not ordered a hearing.

The matter has been considered, and it is found that the granting of the exemptions is appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the 1940 Act.

Accordingly,

IT IS ORDERED, pursuant to Section 6(c) of the 1940 Act, that the requested exemptions from Sections 2(a)(32), 22(c), and 27(i)(2)(A) of the 1940 Act and Rule 22c-1 thereunder, be, and hereby are, granted, effective forthwith.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

Florence E. Harmon
Deputy Secretary