



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2010

Terrance J. Lillis  
Senior Vice President and Chief Financial Officer  
Principal Financial Group, Inc.  
711 High Street  
Des Moines, Iowa 50392

**Re: Principal Financial Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Form 10-Q for the Quarterly Period Ended March 31, 2010  
File No. 001-16725**

Dear Mr. Lillis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief