

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 26, 2009

Mr. Kenneth Y. Tanji  
Chief Financial Officer and Director  
Prudential Annuities Life Assurance Corporation  
One Corporate Drive  
Shelton, Connecticut 06484

Re: **Prudential Annuities Life Assurance Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2009 and June 30, 2009**  
**File No. 033-44202**

Dear Mr. Tanji:

We have reviewed your filings and have the following comment. Where indicated, we think you should revise your documents in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Forms 10-Q for Fiscal Quarters Ended March 31, 2009 and June 30, 2009**

Exhibits 31

1. Please revise your certifications to include the references to internal control over financial reporting required by Items 4. and 4.(b) in Item 601(31) of Regulation S-K.

\* \* \* \*

As appropriate, please amend your filings and respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your amendments that keys your response to our comment and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and response to our comment.

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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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

Please contact Frank Wyman, Staff Accountant, at (202) 551-3660, if you have any questions regarding the comment. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant