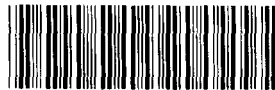


Paras Madho
Manager
Securities Operations

NEW YORK STOCK EXCHANGE, INC.
20 Broad Street
New York, NY 10005



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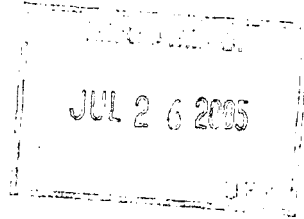
tel: 212.656.5026
fax: 212.656.5893
pmadho@nysc.com

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CERTVNS

 NYSE

July 26, 2005



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, PRUDENTIAL PUBLIC LIMITED COMPANY, \$300,000,000 6.50% Perpetual Subordinated Capital Securities Exchangeable at the Issuer's Option into Non-cumulative Dollar Denominated Preference Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 26, 2005. Tentative listing date – Not yet determined.

Sincerely,

PROCESSED

JUL 28 2005

THOMSON
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