

PRUDENTIAL FINANCIAL INC
Form S-8
September 20, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

PRUDENTIAL FINANCIAL, INC.

(Exact name of registrant as specified in its charter)

New Jersey
(State or Other Jurisdiction of
Incorporation or Organization)

22-3703799
(I.R.S. Employer
Identification No.)

Prudential Plaza
751 Broad Street
Newark, New Jersey 07102
(973) 802-6000

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

PRUDENTIAL FINANCIAL, INC. OMNIBUS INCENTIVE PLAN

(Full Title of the Plan)

Susan L. Blount, Esq.

Senior Vice President and General Counsel

Prudential Financial, Inc.

Prudential Plaza

751 Broad Street

Newark, New Jersey 07102

(973) 802-7001

(Name, address, including zip code, and telephone number,

including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

| Title of Each Class of | Amount | Proposed | Proposed Maximum | Amount of |
|--|-------------------------|------------------|---------------------------|-----------------------------|
| Securities to Be Registered (1) | to Be Registered | Maximum | Aggregate Offering | Registration Fee (2) |
| | | Offering | Price | |
| | | Price | | |
| | | Per Share | | |
| | | (2) | | |
| Common Stock, par value \$0.01 per share | 25,000,000 | \$ 72.90 | \$ 1,822,500,000 | \$ 195,007.50 |

(1) The number of shares being registered represents a portion of the shares potentially issuable under the Prudential Financial, Inc. Omnibus Incentive Plan. Such indeterminate number of additional shares as may be issuable pursuant to the recapitalization provisions of the Plan is hereby also registered.

(2) Computed pursuant to Rule 457(h) solely for purpose of determining the registration fee, based upon an assumed price of \$72.90 per share, which was the average of the high and low prices of the Common Stock on September 13, 2006, as reported on the New York Stock Exchange.

Part I -

Information Required in the Section 10(a) Prospectus

All information required by Part I to be contained in the prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the Securities Act).

Part II -

Information Required in the Registration Statement

Incorporation of Certain Documents by Reference.

The registration statement on Form S-8 is being filed solely to register additional securities of the same class as other securities for which a registration statement filed on Form S-8 and relating to The Prudential Financial, Inc. Omnibus Plan (the Plan) is effective. In accordance with General Instruction E on Form S-8, Prudential Financial, Inc. (the Company) hereby incorporates by reference the Company s registration statement on Form S-8 (No. 333-105804) relating to the Plan, originally filed with the Securities and Exchange Commission on June 3, 2003.

SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Newark, State of New Jersey, on this 20th day of September, 2006.

PRUDENTIAL FINANCIAL, INC.

By: /S/ Richard J. Carbone
Name: Richard J. Carbone
Title: Senior Vice President and

Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on this 20th day of September, 2006.

| Name | Title |
|--|--|
| /S/ Arthur F. Ryan Arthur F. Ryan* | Chairman, Chief Executive Officer, President and Director |
| /S/ Richard J. Carbone Richard J. Carbone | Senior Vice President and Chief Financial Officer (Principal Financial Officer) |
| /S/ Peter B. Sayre Peter B. Sayre | Senior Vice President and Controller (Principal Accounting Officer) |
| /S/ Frederic K. Becker Frederic K. Becker* | Director |
| /S/ Gordon M. Bethune Gordon M. Bethune* | Director |

| | |
|--|----------|
| /S/ Gaston Caperton Gaston Caperton* | Director |
| /S/ Gilbert F. Casellas Gilbert F. Casellas* | Director |
| /S/ James G. Cullen James G. Cullen* | Director |
| /S/ William H. Gray, III William H. Gray, III* | Director |
| /S/ Jon F. Hanson Jon F. Hanson* | Director |
| /S/ Constance J. Horner Constance J. Horner* | Director |
| /S/ Karl J. Krapek Karl J. Krapek* | Director |
| /S/ Christine A. Poon Christine A. Poon* | Director |

/S/ James A. Unruh
James A. Unruh*

Director

*Signed by Attorney-in-Fact

/S/ Richard J. Carbone
Richard J. Carbone

INDEX TO EXHIBITS TO REGISTRATION STATEMENT ON FORM S-8

Exhibits

- 5.1 Opinion of McCarter & English, LLP
- 23.1 Consent of PricewaterhouseCoopers LLP
- 23.2 Consent of McCarter & English, LLP (included in Exhibit 5.1)
- 24.1 Powers of Attorney