



Gary Ward
VP, Stable Value

The Prudential Insurance Company of America
200 Wood Avenue South - MS 244
Iselin, NJ 08830
Tel 732 482-2515
gary.ward@prudential.com

May 18, 2015

Ms. Susan M. Cosper
Technical Director
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Re: Fully Benefit-Responsive Investment Contracts File Reference No. EITF-15C – I and
Plan Investment Disclosures File Reference No. EITF-15C – II

Dear Ms. Cosper:

The Prudential Insurance Company of America (Prudential) is pleased to provide comments on the Fully Benefit-Responsive Investment Contracts File Reference No. EITF-15C – I and Plan Investment Disclosures File Reference No. EITF-15C – II.

Prudential thanks the FASB and staff for their diligence in understanding fully benefit responsive investment contracts that are used in stable value funds. We commend the Board and staff for their efforts to simplify and provide more meaningful information to defined contribution plan sponsors and participants and beneficiaries who use the financial statements for these fully benefit responsive investment contracts.

Prudential supports the comments and recommendations that the Stable Value Investment Association has provided in the Association's May 18th comments. Prudential urges the FASB Board and staff to incorporate SVIA's comments in the proposed exposure drafts: EITF-15C-I and EITF-15C-II.

Thank you for your consideration of Prudential's comments.

Sincerely,

A handwritten signature in black ink that reads "Gary Ward". The signature is written in a cursive style with a long, sweeping underline.

Gary Ward
VP, Stable Value