



Timothy L. Schmidt, CFA
Senior Vice President, Chief Investment Officer

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September 22, 2021

Financial Accounting Standards Board (FASB)
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116
Submitted via email to Aarika Friend (afriend@fasb.org)

Re: Invitation to Comment – Agenda Consultation (File Reference No. 2021-004)

Prudential Financial, Inc. (“Prudential”) appreciates the opportunity to provide comments on the above referenced Invitation to Comment (“ITC”). Prudential is a global financial services leader and premier active global investment manager with more than \$1.5 trillion in assets under management as of June 30, 2021. Given our position as both a publicly traded company and premier active global investment manager, we are keenly interested the FASB’s standard setting agenda and efforts to ensure its financial accounting and reporting standards provide useful information to investors and other users of financial reports. The ITC touches on broad range of important topics, which we are still reviewing and discussing internally. While we do not have written comments to share at this time, we would welcome an opportunity to meet with the FASB over the next couple of months to share feedback and ideas we develop regarding the FASB’s future agenda.

Sincerely,

A handwritten signature in brown ink, appearing to read "Timothy L. Schmidt".

Timothy L. Schmidt
Senior Vice President, Chief Investment Officer
Prudential Financial, Inc.