

PRUDENTIAL FINANCIAL INC  
Form 8-K  
February 09, 2007

---

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

---

**FORM 8-K**

---

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 9, 2007

---

**THE PRUDENTIAL EMPLOYEE SAVINGS PLAN**

(Exact name of registrant as specified in its charter)

New Jersey  
(State or other jurisdiction  
of incorporation)

001-16707  
(Commission File Number)

22-3703799  
(I.R.S. Employer

Identification No.)

751 Broad Street

Newark, New Jersey 07102

(Address of principal executive offices and zip code)

(973) 802-6000

(Registrant's telephone number, including area code)

---

## Edgar Filing: PRUDENTIAL FINANCIAL INC - Form 8-K

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

**Item 4.01 Changes in Registrant's Certifying Accountant.**

Effective February 9, 2007, The Prudential Employee Savings Plan (the Plan) engaged Thompson, Cobb, Bazilio & Associates, PC (TCBA) as its new independent registered public accounting firm. The decision to engage TCBA was approved by the Administrative Committee of the Plan on February 9, 2007.

During the two fiscal years ended December 31, 2006 and through February 9, 2007, the Plan has not consulted with TCBA regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Plan's financial statements; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is described in Item 304(a)(1)(v) of Regulation S-K.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 9, 2007

THE PRUDENTIAL EMPLOYEE SAVINGS PLAN

By: /s/ Robert B. Weinman

Name: Robert B. Weinman

Title: Vice President, Employee Benefits

Chairperson of the Administrative Committee