



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

July 20, 2007

Ms. Etoile Pinder  
Chief Executive Officer  
Prospero Minerals Corp.  
575 Madison Avenue, 10<sup>th</sup> Floor  
New York, New York 10022-2511

**Re: Prospero Minerals Corp.**  
**Form 10-KSB for Fiscal Year Ended March 31, 2006**  
**Filed August 17, 2006**  
**File No. 0-50429**

Dear Ms Pinder:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief