



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 11, 2014

Via E-mail

Damon G. Barber  
Chief Executive Officer  
Prospect Global Resources, Inc.  
1401 17th Street,  
Suite 1550  
Denver, Colorado 80202

**Re: Prospect Global Resources, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 22, 2012  
File No. 000-54438**

Dear Mr. Barber:

On July 26, 2012, we completed our review of the filing noted above. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig A. Slivka, for

Pamela A. Long  
Assistant Director

CC: Jeffrey M. Knetsch (*via e-mail*)  
Brownstein Hyatt Farber Schreck, LLP