



DIVISION OF
CORPORATION FINANCE

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

July 5, 2024

David Kimball
Chief Executive Officer
Prosper Marketplace, Inc.
221 Main Street, 3rd Floor
San Francisco, CA 94105

**Re: Prosper Marketplace, Inc.
Prosper Funding LLC
Registration Statement on Form S-1
Filed June 20, 2024
File No. 333-280336**

Dear David Kimball:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Brian K. Rosenzweig, Esq.