



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2023

Derek Aberle  
Chief Executive Director  
Prospector Capital Corp.  
1250 Prospect Street, Suite 200  
La Jolla, California 92037

**Re: Prospector Capital Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-39854**

Dear Derek Aberle:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation