



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2025

John Markovich  
Chief Financial Officer  
D-Wave Quantum Inc.  
2650 East Bayshore Road  
Palo Alto, CA 94303

**Re: D-Wave Quantum Inc.**  
**Registration Statement on Form S-3**  
**Filed March 21, 2025**  
**File No. 333-286008**

Dear John Markovich:

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 Uwem Bassegy at 202-551-3433 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Christina C. Russo