



DIVISION OF
CORPORATION FINANCE

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

February 4, 2025

Craig Shesky
Chief Financial Officer
TMC the metals Co Inc.
1111 West Hastings Street, 15th Floor
Vancouver, British Columbia V6E 2J3

Re: TMC the metals Co Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Filed March 25, 2024
File No. 001-39281

Dear Craig Shesky:

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

cc: Daniel Kajunski