

December 6, 2023

Gerard Barron
Chief Executive Officer
TMC the metals company Inc.
595 Howe Street, 10th Floor
Vancouver, British Columbia
V6C 2T5

company Inc.

Statement on Form S-3

2023

Re: TMC the metals

Registration

Filed November 30,

File No. 333-275822

Dear Gerard Barron:

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.

Brown at 202-551-3905 with any questions.

Please contact Cheryl

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Daniel Kajunski