

**TMC the metals company Inc.**  
**595 Howe Street, 10<sup>th</sup> Floor**  
**Vancouver, British Columbia**  
**V6C 2T5**

October 20, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Kevin Dougherty

**RE: TMC the metals company Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-260126**  
**Acceleration Request**

Dear Mr. Dougherty:

With respect to the above-referenced Registration Statement on Form S-1 (the "Registration Statement"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests, on behalf of TMC the metals company Inc. (the "Company"), that the Securities and Exchange Commission accelerate the effective date of the Registration Statement to Friday, October 22, 2021 at 9:00 a.m. Eastern Time, or as soon as practicable thereafter.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please call Michael L. Fantozzi or Jeffrey P. Schultz, of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617) 542-6000, with any comments or questions regarding the Registration Statement.

Very truly yours,

TMC THE METALS COMPANY INC.

/s/ Craig Shesky

Craig Shesky

Chief Financial Officer

cc: Gerard Barron, *Chief Executive Officer, TMC the metals company Inc.*  
Michael L. Fantozzi, Esq., *Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*  
Jeffrey P. Schultz, Esq., *Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*

---