

Mail Stop 3561

July 24, 2009

Via Fax & U.S. Mail

Mr. Michael J. Holmes
Chief Financial Officer
5215 W. Laurel Street
Tampa, Florida 33607

**Re: Odyssey Marine Exploration, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 11, 2009
File No. 001-31895**

Dear Mr. Holmes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(813) 870-1921