

June 21, 2022

Craig Shesky
Chief Financial Officer
TMC the metals Co Inc.
595 Howe Street, 10th Floor
Vancouver, British Columbia
V6C 2T5

Re: TMC the metals Co
Amendment No. 1 to
Registration
Filed May 31, 2022
File No. 333-260126

Inc.
Post-Effective Amendment No. 1 to
Statement on Form S-1

Dear Mr. Shesky:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Post-Effective Amendment No. 1 to Form S-1

General

1. We note that your filing incorporates by reference the consent of various experts from those consents provided with the initial S-1 filing, including that of counsel and of various "qualified persons" responsible for portions of your technical reports filed as Exhibit 96.1 and 96.2 on the NORI Property and TOML Mineral Resource, respectively. Considering that this post-effective amendment will have a new date of effectiveness, please revise to provide new consents from all such experts. See Item 601(b)(23) and Item 1302(b)(4)(iv) of Regulation S-K, as well as Securities Act Section 7(a), Securities Act Rule 436 and Securities Act Rule

439.
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TMC the metals Co Inc.
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Please contact Kevin Dougherty, Staff Attorney, at (202) 551-3271 or Loan Lauren Nguyen, Legal Branch Chief, at (202) 551-3642 with any other questions.

Sincerely,
Division of

FirstName LastNameCraig Shesky
Corporation Finance
Company NameTMC the metals Co Inc.

Transportation

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cc: Jeffrey Cohan

FirstName LastName