



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

DIVISION OF  
CORPORATION FINANCE

June 30, 2010

Mark Goldberg  
Chief Executive Officer  
Marine Exploration, Inc.  
535 Sixteenth Street, Suite 820  
Denver, CO 80202

**Re: Marine Exploration, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2009**  
**File No. 0-24637**

Dear Mr. Goldberg:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief