

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 29, 2009

Mr. Christopher Gilcher  
Seafarer Exploration Corp.  
Principal Financial and Accounting Officer  
14497 N. Dale Mabry Highway,  
Suite 209N  
Tampa, FL 33618

**Re: Seafarer Exploration Corp.  
Item 4.01 Form 8-K  
Filed April 29, 2009  
File No. 000-29461**

Dear Mr. Gilcher:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant