



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2015

Via E-mail

Micah Eldred  
Chief Executive Officer  
Endurance Exploration Group, Inc.  
15500 Roosevelt Blvd, Suite 301  
Clearwater, Florida 33760

**Re: Endurance Exploration Group, Inc.  
Form 10-12G  
Filed October 14, 2014  
File No. 000-55291  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 25, 2014  
File No. 333-141817**

Dear Mr. Eldred:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director

cc: Gregory C. Yadley, Esq.  
Shumaker, Loop & Kendrick, LLP