



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2022

Craig A. Huffman  
Chief Executive Officer  
Treasure & Shipwreck Recovery, Inc.  
13046 Racetrack Road, #234  
Tampa, FL 33626

**Re: Treasure & Shipwreck Recovery, Inc.**  
**Offering Statement on Form 1-A**  
**Filed January 20, 2022**  
**File No. 024-11781**

Dear Mr. Huffman:

This is to advise you that we do not intend to review your offering statement.

We will consider qualifying your offering statement at your request. In connection with your request, please confirm in writing that at least one state has advised you that it is prepared to qualify or register your offering. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services