



DIVISION OF
CORPORATION FINANCE

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

September 26, 2018

Jay A. Nudi
Chief Financial Officer
ODYSSEY MARINE EXPLORATION INC
5215 W. Laurel Street
Tampa, Florida 33607

Re: Odyssey Marine Exploration Inc
Form 10-K for the year ended December 31, 2017
Filed on March 26, 2018
File No. 001-31895

Dear Mr. Nudi:

We have limited our review of your filing to the financial statements and related disclosures 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the year ended December 31, 2017

Report of Independent Registered Public Accounting Firm, page 32

1. Please have your auditor's revise their audit report to comply with PCAOB AS 3101, The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion. Refer to SEC Release 34-81916.

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In closing, 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.

You may contact Effie Simpson at (202) 551-3346 or Claire Erlanger at (202) 551-3750 with any questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure