



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2024

Nicholas J. Bigney  
General Counsel  
Nauticus Robotics, Inc.  
17146 Feathercraft Lane, Suite 450  
Webster, TX 77598

**Re: Nauticus Robotics, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 13, 2024**  
**File No. 333-277034**

Dear Nicholas J. Bigney:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Uwem Bassey at 202-551-3433 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brandon T. Byrne