Nauticus Robotics, Inc.

17146 Feathercraft Lane, Suite 450 Webster, Texas 77598

<u>VIA EDGAR</u> Division of Corporation Finance Office of Technology U.S. Securities and Exchange Commission 100 F Street, NE Washington, D.C. 20549

Re: Nauticus Robotics, Inc.

Registration Statement on Form S-1

File No. 333-273752

REQUEST FOR ACCELERATION OF EFFECTIVENESS

Ladies and Gentlemen:

Nauticus Robotics, Inc., a Delaware corporation (the "Company"), hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-reference Registration Statement so that the Registration Statement will become effective as of 4:00 p.m. Eastern Time on August 14, 2023, or as soon thereafter as practicable.

Please contact Michael J. Blankenship of Winston & Strawn LLP, securities counsel to the Company, at (713) 651-2678 when the above-referenced Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

Nauticus Robotics, Inc.

/s/ M. Dilshad Kasmani

Name: M. Dilshad Kasmani

Chief Legal and Administrative Officer

August 10, 2023