



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2021

Gerald Easterling  
Chief Executive Officer  
NaturalShrimp Inc  
15150 Preston Road, Suite #300  
Dallas, Texas 75248

**Re: NaturalShrimp Inc  
Registration Statement on Form S-3  
Filed March 5, 2021  
File No. 333-253953**

Dear Mr. Easterling:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Steven Lipstein, Esq.