



DIVISION OF
CORPORATION FINANCE

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

December 14, 2021

Gerald Easterling
Chief Executive Officer
NaturalShrimp Incorporated
15150 Preston Road, Suite #300
Dallas, TX 75248

Re: NaturalShrimp Incorporated
Registration Statement on Form S-1
Filed December 8, 2021
File No. 333-261530

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mr. Steven Lipstein, Esq.