

NaturalShrimp Incorporated
15150 Preston Road, Suite #300
Dallas, TX 75248

March 17, 2021

VIA EDGAR

U.S. Securities & Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: NaturalShrimp Incorporated
Registration Statement on Form S-3
File No. 333-253953

Ladies and Gentlemen:

In accordance with Rule 461 of the Securities Act of 1933, as amended, NaturalShrimp Incorporated (the "Company") hereby respectfully requests that the effective date of the above-captioned Registration Statement (the "Filing") be accelerated so that it will be declared effective at 5:00 p.m. Eastern Time on Monday, March 22, 2021, or as soon thereafter as possible.

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Very Truly Yours,

NaturalShrimp Incorporated

/s/ Gerald Easterling

Gerald Easterling
Chief Executive Officer
