

**NATURALSHRIMP INCORPORATED**  
**5501 LBJ FREEWAY, SUITE 450**  
**DALLAS, TEXAS 75240**

February 25, 2022

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: NaturalShrimp Incorporated**  
**Registration Statement on Form S-1 (File No. 333-261530)**

Ladies and Gentlemen:

In accordance with Rule 461 of the Securities Act of 1933, as amended, NaturalShrimp Incorporated hereby respectfully requests that the effective date of the above-captioned Registration Statement be accelerated so that it will be declared effective at 4:30 p.m. Eastern Time on Tuesday, March 1, 2022, or as soon thereafter as possible.

Very Truly Yours,

**NATURALSHRIMP INCORPORATED**

*/s/ Gerald Easterling*

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Gerald Easterling  
Chief Executive Officer