



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2010

Bill Williams, Chairman and Chief Executive Officer  
NaturalShrimp Holdings, Inc.  
2086 N. Valley Mills Road  
Waco, Texas 76710

**Re: NaturalShrimp Holdings, Inc.  
Registration Statement on Form 10  
Filed September 14, 2010  
File No. 021-110456**

Dear Mr. Williams:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1934, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the offering statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

In this regard, we note the following:

- We note that your financial statements are out of date and thus, fail to comply with Item 13 of Form 10.

If you were to request acceleration of the qualification date of the offering statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Sincerely,

John Reynolds  
Assistant Director

cc: JPF Securities Law, LLC  
FAX: (980) 422-0334