



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

August 15, 2017

Bruce Wacha
Chief Financial Officer
Amira I Grand Foods Inc
12 East 52nd Street, 7th Floor
New York, NY 10022

**Re: Amira Nature Foods Ltd
Registration Statement on Form F-3
Filed August 2, 2017
File No. 333-219645**

Dear Mr. Wacha:

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 Jerard Gibson, Staff Attorney, at (202) 551-3473 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

H. Roger Schwall
Assistant Director
Office of Natural Resources

cc: Tim Cruickshank
Kirkland & Ellis LLP