



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

DIVISION OF  
CORPORATION FINANCE

February 22, 2018

Via E-mail

Karan A. Chanana  
Chief Executive Officer  
Amira Nature Foods Ltd  
29E, A.U. Tower  
Jumeirah Lake Towers  
Dubai, United Arab Emirates

**Re: Amira Nature Foods Ltd  
Form 20-F for the Fiscal Year Ended March 31, 2017  
Filed July 31, 2017  
File No. 1-35681**

Dear Mr. Chanana:

We refer you to our comment letter dated February 14, 2018, regarding business contacts with Sudan. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance