



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2023

Herman Billung  
Chief Executive Officer  
Himalaya Shipping Ltd.  
S.E. Pearman Building, 2nd floor  
9 Par-la-Ville Road  
Hamilton HM 11, Bermuda

**Re: Himalaya Shipping Ltd.  
Registration Statement on Form F-1  
Exhibit Nos. 10.2, 10.4, 10.5, 10.6, 10.7, 10.8  
Filed March 7, 2023, as amended  
File No. 333-270337**

Dear Herman Billung:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Energy and Transportation