

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

August 22, 2023

Adam Thomas Chief Executive Officer and Chief Financial Officer Trans American Aquaculture, Inc. 1022 Shadyside Lane Dallas, TX 75223

> Re: Trans American Aquaculture, Inc Registration Statement on Form S-1 Filed August 18, 2023 File No. 333-274059

Dear Adam Thomas:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, please address the following:

Form S-1 requires unaudited interim period financial statements as of an interim date within no more than 134 days, e.g. June 30, 2023. Please refer to Rule 8-03 of Regulation S-X and amend accordingly.

If your amendment includes a review report on unaudited interim financial information, please obtain and file a letter from your independent accountant that acknowledges awareness of their review report included in your registration statement. Refer to Item 601(B)(15) of Regulation S-K.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Nicholas O'Leary, Staff Attorney, at 202-551-4451, Terence O'Brien, Accounting Branch Chief, at 202-551-3355, or Katherine Bagley, Legal Branch Chief, at 202-551-2545 with any questions.

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Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Brian Higley, Esq