



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

March 23, 2009

Universal Corporation
Robert M. Peebles- Controller and Principal Accounting Officer
1501 North Hamilton Street
Richmond, Virginia 23230

Re: Universal Corporation
Form 10-K for the fiscal year ended March 31, 2008
Filed May 30, 2008
File No. 001-00652

Dear Mr. Peebles:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief