



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2020

Johan Kroner  
Senior Vice President and Chief Financial Officer  
Universal Corporation  
9201 Forest Hill Avenue  
Richmond, Virginia 23235

**Re: Universal Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2019**  
**File No. 001-00652**

Dear Mr. Kroner:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Trade & Services