



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

DIVISION OF  
CORPORATION FINANCE

July 18, 2019

Carl Lukach  
Executive Vice President and Chief Financial Officer  
Univar Inc.  
3075 Highland Parkway, Suite 200  
Downers Grove, Illinois 60515

**Re: Univar Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed February 21, 2019**  
**Form 8-K Filed February 8, 2019**  
**File No. 001-37443**

Dear Mr. Lukach:

We have completed our review of your filings. 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 Manufacturing and  
Construction