



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

December 17, 2010

Edward J. Shoen  
President and Chairman of the Board  
AMERCO  
1325 Airmotive Way, Suite 100  
Reno, Nevada 89502-3239

**Re: AMERCO  
Amendment No. 1 to  
Form S-3  
Filed December 14, 2010  
File No. 333-169832**

**Form 10-K  
Filed June 9, 2010  
File No. 001-11255**

Dear Mr. Shoen:

We have received your response to our prior comment letter to you dated November 29, 2010 and have the following additional comments.

Amended Form S-3 filed December 14, 2010

1. We note your response to comment four of our letter dated November 4, 2010. Please remove the second to last paragraph of the opinion. Such qualifications are inappropriate.

You may contact John Dana Brown at (202) 551-3859 or the undersigned at (202) 551-3469 if you have questions regarding these comments.

Sincerely,

Justin Dobbie  
Special Counsel

cc: Gregory R. Hall, Esq.  
Fax: (480) 606-5528