



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2020

Jason Berg  
Chief Financial Officer  
AMERCO  
5555 Kietzke Lane  
Reno, Nevada 89511

**Re: AMERCO**  
**Form 10-K for the Fiscal Year Ended March 31, 2019**  
**Filed May 29, 2019**  
**File No. 1-11255**

Dear Mr. Berg:

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