



DIVISION OF
CORPORATION FINANCE

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

October 23, 2023

Edward J. Shoen
President and Chairman of the Board
U-Haul Holding Company
5555 Kietzke Lane, Suite 100
Reno, Nevada 89511

Re: U-Haul Holding Company
Definitive Proxy Statement on Schedule 14A
Filed July 7, 2023
File No. 001-11255

Dear Edward J. Shoen:

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
Disclosure Review Program