



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 31, 2018

Via E-Mail

Mr. Robert E. Dose  
Vice President – Finance, Secretary and Treasurer  
Virco Mfg. Corporation  
2027 Harpers Way  
Torrance, CA 90501

**Re: Virco Mfg. Corporation  
Form 10-K  
Filed April 25, 2017  
File No. 1-8777**

Dear Mr. Dose:

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,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction