

February 14, 2006

Zip+4 Code: 20549

Via Fax & U.S. Mail

Mr. Francis D. Gerace  
President and Chief Executive Officer  
Multi Color Corporation  
425 Walnut Street  
Suite 1300  
Cincinnati, Ohio 45202

**RE: Multi Color Corporation (the "Company")  
Form 10-K for the year ended March 31, 2005  
File No. 0-16148**

Dear Mr. Gerace:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief