

Mail Stop 3561

April 14, 2010

Via Fax & U.S. Mail

Ms. Dawn H. Bertsche
Chief Financial Officer
4053 Clough Woods Drive
Batavia, Ohio 45103

**Re: Multi-Color Corporation
Form 10-K for the year ended March 31, 2009
Filed June 9, 2009
File No. 000-16148**

**Definitive Proxy Statement on Schedule 14A
Filed June 25, 2009
File No. 000-16148**

Dear Ms. Bertsche:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile
(513) 345-1102