



DIVISION OF
CORPORATION FINANCE

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

October 9, 2012

Via E-Mail

Ms. Sharon E. Birkett
Chief Financial and Accounting Officer
Multi-Color Corporation
4053 Clough Woods Drive
Batavia, Ohio 45103

Re: Multi-Color Corporation
Form 10-K for the fiscal year ended March 31, 2012
Filed June 14, 2012
Form 10-Q for the quarter ended June 30, 2012
Filed August 9, 2012
Definitive Proxy Statement on Schedule 14A
Filed June 22, 2012
File No. 000-16148

Dear Ms. Birkett:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel
Branch Chief