



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