



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 16, 2017

Sharon Birkett  
Chief Financial Officer  
Multi-Color Corporation  
4053 Clough Woods Dr.  
Batavia, Ohio 45103

**Re: Multi-Color Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2016**  
**Filed May 31, 2016**  
**File No. 000-16148**

Dear Ms. Birkett:

We have completed our review of your filing[s]. 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/ Melissa Raminpour

Melissa Raminpour  
Accounting Branch Chief  
Office of Transportation and Leisure