



DIVISION OF
CORPORATION FINANCE

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

February 19, 2021

Steven E. Brazones
Chief Financial Officer
RAVEN INDUSTRIES INC
205 E. 6th Street, P.O. Box 5107
Sioux Falls, SD 57117

Re: RAVEN INDUSTRIES INC
Form 10-K For the Year Ended January 31, 2020
Filed March 26, 2020
File No. 001-07982

Dear Mr. Brazones:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing