

## 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 Sreet, 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