



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 3, 2010

Via U.S. Mail

Mr. Robert E. Harrison, Chief Executive Officer  
Alliance One International, Inc.  
8001 Aerial Center Parkway  
Morrisville, North Carolina 27560-8417

**Re: Alliance One International, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**Filed June 8, 2009**  
**Form 10-Q for the fiscal quarter ended June 30, 2009**  
**Filed August 4, 2009**  
**File No. 001-13684**

Dear Mr. Harrison:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief