



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2011

Via U.S. Mail and Facsimile at (919) 379-4132

Robert A. Sheets  
Executive Vice President – Chief Financial Officer  
Alliance One International, Inc.  
8001 Aerial Center Parkway  
Morrisville, NC 27560

**Re: Alliance One International, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2010**  
**Filed June 14, 2010**  
**File No. 001-13684**

Dear Mr. Sheets:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo  
Attorney-Advisor