

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0402

Mail Stop 3561

March 23, 2009

Universal Corporation Robert M. Peebles- Controller and Principal Accounting Officer 1501 North Hamilton Street Richmond, Virginia 23230

**Re:** Universal Corporation

Form 10-K for the fiscal year ended March 31, 2008

Filed May 30, 2008 File No. 001-00652

Dear Mr. Peebles:

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

Sincerely,

David R. Humphrey Branch Chief