



DIVISION OF
CORPORATION FINANCE

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

March 16, 2011

George C. Freeman, III
Chairman, President and Chief Executive Officer
Universal Corporation
9201 Forest Hill Avenue
Richmond, VA 23235

**Re: Universal Corporation
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed May 27, 2010
Definitive Proxy Statement on Schedule 14A
Filed June 29, 2010
File No. 001-00652**

Dear Mr. Freeman:

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

Sincerely,

Lauren Nguyen
Attorney-Advisor