

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

DIVISION OF CORPORATION FINANCE

October 14, 2016

David C. Moore Senior VP and Chief Financial Officer Universal Corporation 9201 Forest Hill Avenue Richmond, Virginia 23235

> Re: Universal Corporation Form 10-K for Fiscal Year Ended March 31, 2016 Filed May 27, 2016 File No. 001-00652

Dear Mr. Moore:

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,

/s/ Lyn Shenk

Lyn Shenk Branch Chief Office of Transportation and Leisure