



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2023

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

**Re: Universal Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2022**  
**Filed May 27, 2022**  
**File No. 001-00652**

Dear George Freeman:

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,

Division of Corporation Finance  
Office of Trade & Services