

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

Mail Stop 4631

June 30, 2017

<u>Via E-mail</u> Mr. Steven E. Brazones Chief Financial Officer Raven Industries, Inc. 205 E. 6th Street P.O. Box 5107 Sioux Falls, SD 57117

Re: Raven Industries, Inc.

Form 10-K for the Year Ended December 31, 2016

Filed March 31, 2017

File No. 1-7982

Dear Mr. Brazones:

We have completed our review of your filings. 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/ John Cash

John Cash Accounting Branch Chief Office of Manufacturing and Construction