



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

March 6, 2018

Sharon Birkett  
Chief Financial Officer  
Multi-Color Corporation  
4053 Clough Woods Drive  
Batavia, Ohio 45103

**Re: Multi-Color Corporation**  
**Form 10-K for Fiscal Year Ended March 31, 2017**  
**Filed May 30, 2017**  
**File No. 000-16148**

Dear Ms. Birkett:

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/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure