



DIVISION OF
CORPORATION FINANCE

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

March 19, 2020

Jason Berg
Chief Financial Officer
AMERCO
5555 Kietzke Lane
Reno, Nevada 89511

Re: AMERCO
Form 10-K for the Fiscal Year Ended March 31, 2019
Filed May 29, 2019
File No. 1-11255

Dear Mr. Berg:

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