

April 6, 2021

Bryan Hackworth
Chief Financial Officer
Universal Electronics Inc.
15147 N. Scottsdale Road, Suite H300
Scottsdale, Arizona 85254-2494

Electronics Inc.

Fiscal Year Ended December 31, 2020

Re: Universal

Form 10-K for the

Filed March 5, 2021

File No. 000-21044

Dear Mr. Hackworth:

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 Manufacturing