



DIVISION OF
CORPORATION FINANCE

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

August 3, 2012

Via E-mail

Paul Arling

Universal Electronics Inc.

6101 Gateway Drive

Cypress, CA 90630

**Re: Universal Electronics Inc.
Form 10-K for Fiscal Year Ended December 31, 2011
Filed March 14, 2012
File No. 000-21044**

Dear Mr. Arling:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spirgel

Larry Spirgel
Assistant Director