## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## **SCHEDULE 13G**

Under the Securities Exchange Act of 1934 (Amendment No. )\*

		Universal Electronics, Inc.	
		(Name of Issuer)	
		COMMON STOCK	
		(Title of Class of Securities)	
		913483103	
		(CUSIP Number)	
		Danish at 20, 2005	
		December 30, 2005 (Date of Event Which Requires Filing of this Statement)	
Check the app ⊠	oropriate box to Rule 13d-1(b	designate the rule pursuant to which this Schedule is filed:	
	•		
0	Rule 13d-1(c		
0	Rule 13d-1(d		
		his cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, ent amendment containing information which would alter the disclosures provided in a prior cover page.	
Excl		uired in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities 34 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act otes).	
1.		orting Persons. I.R.S. Identification Nos. of above persons (entities only) & Co. LLC	
2.	Check the App	propriate Box if a Member of a Group (See Instructions)	
	(a)	0	
	(b)	0	
3.	SEC Use Only		
4.	Citizenship or Place of Organization NEW YORK		
Number of	5.	Sole Voting Power	
Shares Beneficially	5.	1,324,023	
Owned by Each	6.	Shared Voting Power	
Reporting	0.	0	
Person With			
	7.	Sole Dispositive Power	

1,324,023

		8.	Shared Dispositive Power 0				
9.		gregate Amount Beneficially Owned by Each Reporting Person 24,023					
10.		Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o N/A					
11.		Percent of Class Represented by Amount in Row (9) 9.86%					
12.	Typ IA	e of Re	porting Person (See Instructions)				
			2				
Item 1.	(a)		e of Issuer Persal Electronics, Inc.				
	(b)	6101	ess of Issuer's Principal Executive Offices Gateway Drive ess, CA 90630				
Item 2.							
	(a)		of Person Filing Abbett & Co. LLC				
	(b)	Address of Principal Business Office or, if none, Residence 90 Hudson Street Jersey City, NJ 07302					
	(c)	Citizenship New York					
	(d)		Title of Class of Securities Common Stock				
	(e)		CUSIP Number 013483103				
Item 3.	If thi	is stater	nent is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:				
	(a)	0	Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).				
	(b)	0	Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).				
	(c)	0	Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).				
	(d)	0	Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).				
	(e)	$\boxtimes$	An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);				
	(f)	0	An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);				
	(g)	0	A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);				
	(h)	0	A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);				
	(i)	0	A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);				
	(j)	0	Group, in accordance with §240.13d-1(b)(1)(ii)(J).				

Item 4.	Ownership				
Provide the fo	ollowin	g inform	nation regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.		
	(a)	Amount beneficially owned: See No. 9			
	(b)		Percent of class: See No. 11		
	(c)	Number of shares as to which the person has:			
		(i)	Sole power to vote or to direct the vote See No. 5		
		(ii)	Shared power to vote or to direct the vote See No. 6		
		(iii)	Sole power to dispose or to direct the disposition of See No. 7		
		(iv)	Shared power to dispose or to direct the disposition of See No. 8		
	ent is be	eing file	f Five Percent or Less of a Class d to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent ck the following o.		
Item 6.	Owne N/A	ership of More than Five Percent on Behalf of Another Person			
Item 7.		tification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or rol Person			
Item 8.	Ident N/A	ification and Classification of Members of the Group			
Item 9.	Notic	re of Dissolution of Group			
Item 10.	Certi	fication			
I business and	By signi were no	ing belov ot acquir	w I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of red for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were with or as a participant in any transaction having such purpose or effect.		
			4		
			Signature		
After reasonal	ble inqu	iry and	to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.		
			February 1, 2006  Date		
			/s/ Lawrence H. Kaplan		

Signature

General Counsel

Name/Title