FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Vashington,	D.C. 20549
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person*

IMMERSION CORP

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden hours per response: 0.5

> > 7. Nature of Indirect Beneficial Ownership (Instr. 4)

11. Nature of Indirect Beneficial Ownership (Instr. 4)

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

					. 01	Sect	ion 30(h)	of the	è Ínv	vestmer	t Co	mpany Act	t of 194	0							
1. Name and Address of Reporting Person* Singer Eric					2. Issuer Name and Ticker or Trading Symbol UNIVERSAL ELECTRONICS INC										Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director X 10% Owner						
(Last) (First) (Middle) C/O IMMERSION CORPORATION					3. Date of Earliest Transaction (Month/Day/Year) 01/01/2024											Officer (give title below)			Other below	(specify)	
2999 N.E. 191ST STREET, SUITE 610				4.											Individual or Joint/Group Filing (Check Applicable Line)						
(Street) AVENTURA FL 33180				-	Form filed by One Reporting Person X Form filed by More than One Reporting Person																
,———	UKA FI	L-	33160		- R	ule	10b5-	-1(c	 T (:	 Trans	act	ion Inc	dicati	on							
(City) (State) (Zip)				Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.															ded to		
		Tab	ole I - Noi	n-Deri	vativ	e Se	curitie	s Ad	cqı	uired,	Dis	posed o	of, or	Ben	eficiall	y Ow	ned				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D					2A. Deemed Execution Date, if any (Month/Day/Year)		<i>.</i>	3. Transaction Code (Instr 8)		Dispose	rities Acquired (A ed Of (D) (Instr. 3,			Secu Bend Own	mount of urities eficially ned Followir orted	F	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indire Benefici Ownersh (Instr. 4)		
								Code	v	Amount	Amount (A)		Price	Tran	Transaction(s) (Instr. 3 and 4)				<u> </u>		
Common	ommon Stock ⁽¹⁾ 01/01		01/202	/2024			A		1530	2)	A	\$0		153		D ⁽³⁾					
Common	Stock(1)															1	,544,647			I ⁽⁴⁾	By Group
		7	Table II -						•		•	osed of onverti			-	Owne	ed				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execution Date, if any		4. Trans Code 8)		n of		Ex	i. Date Exercisa Expiration Date Month/Day/Yea			Amou Secur Under Deriva	7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		8. Price Derivat Securit (Instr. 5	deriva Securi Securi Securi Owned Follow Repor Transa	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)		10. Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	Benef Owne t (Instr.
					Code	v	(A)	(D)		ate cercisab		xpiration ate	Title	l c	Amount or Number of Shares						
Restricted Stock Units	(5)	01/01/2024			A		2,500			(6)		(6)	Comn		2,500	\$0	2,	,500		D ⁽⁷⁾	
1. Name a <u>Singer</u>		f Reporting Person	*																		
(Last)	MERSION	(First) CORPORATIOI TREET, SUITE		dle)																	
(Street) AVENTURA FL 33180																					
(City) (State) (Zip)																					
		f Reporting Person	*																		
(Last) 2999 N.	E. 191ST S	(First) FREET, SUITE	(Midd	dle)																	
(Street)	URA	FL	3318	30																	
(City) (State) (Zip)																					

(Last)	(First)	(Middle)						
2999 N.E. 191ST STREET, SUITE 610								
(Street)								
AVENTURA	FL	33180						
(City)	(State)	(Zip)						
(- 3)	()	(17)						
Name and Address of Reporting Person*								
MARTIN WILLIAM C								
,								
(Last)	(First)	(Middle)						
C/O IMMERSION CORPORATION								
2999 N.E. 191ST STREET, SUITE 610								
(Street)								
(,								
AVENTURA	FL	33180						
1''	FL	33180						

Explanation of Responses:

- 1. This Form 4 is filed jointly by Eric Singer, Toro 18 Holdings LLC ("Toro 18"), Immersion Corporation ("Immersion") and William C. Martin (collectively, the "Reporting Persons"). Each of the Reporting Persons is a member of a group for purposes of Section 13(d) of the Securities Exchange Act of 1934 that collectively beneficially owns over 10% of the Issuer's outstanding shares of Common Stock. Mr. Singer is also a member of the board of directors of the Issuer. Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein except to the extent of his or its pecuniary interest therein.
- 2. Shares of the Issuer's Common Stock awarded on January 1, 2024 to Mr. Singer as pro rata director compensation, which shares are owned directly by Mr. Singer.
- 3. Shares of the Issuer's Common Stock owned directly by Mr. Singer.
- 4. Shares of the Issuer's Common Stock owned directly by Toro 18. Immersion, as the sole member of Toro 18, may be deemed to beneficially own the shares owned directly by Toro 18. Mr. Martin, as the Chief Strategy Officer of Toro 18, may be deemed to beneficially own the shares owned directly by Toro 18. Mr. Singer, as the President and Chief Executive Officer of Toro 18, may be deemed to beneficially own the securities owned directly by Toro 18.
- 5. Each restricted stock unit represents a contingent right to receive one share of the Issuer's Common Stock.
- 6. Restricted stock units awarded on January 1, 2024 to Mr. Singer as pro rata director compensation and generally vest and are paid quarterly over a period ending July 1, 2024, which restricted units are owned directly by Mr. Singer.
- 7. Restricted Stock Units owned directly by Mr. Singer.

Remarks:

/s/ Eric Singer 01/03/2024

Toro 18 Holdings LLC, By: /s/
Eric Singer, President and CEO

Immersion Corporation, By: /s/
Eric Singer, President, CEO 01/03/2024

and Chairman
/s/ William C, Martin 01/03/2024

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.