

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

Universal Electronics Inc

-----  
(Name of Issuer)

COMMON STOCK

-----  
(Title of Class Securities)

913483103

-----  
(CUSIP Number)

December 31st, 2001

-----  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosure provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).  
  
Cannell Capital LLC  
94-3366999  
-----

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
  
(A)   
  
(B)

-----  
 -----  
 3 SEC USE ONLY  
 -----  
 -----  
 4 CITIZENSHIP OR PLACE OF ORGANIZATION  
 California  
 -----  
 -----  
 5 SOLE VOTING POWER  
 -----  
 -----  
 number of  
 shares  
 beneficially  
 owned by  
 each  
 reporting  
 person with  
 -----  
 -----  
 6 SHARED VOTING POWER  
 727,300  
 -----  
 -----  
 7 SOLE DISPOSITIVE POWER  
 -----  
 -----  
 8 SHARED DISPOSITIVE POWER  
 727,300  
 -----  
 -----  
 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 727,300  
 -----  
 -----  
 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
 INSTRUCTIONS)  
 -----  
 -----  
 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
 5.3%  
 -----  
 -----  
 12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
 IA  
 -----

.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).

J. Carlo Cannell

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(A)

(B)

-----  
3 SEC USE ONLY

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

-----  
5 SOLE VOTING POWER

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER

727,300

-----  
7 SOLE DISPOSITIVE POWER

-----  
8 SHARED DISPOSITIVE POWER

727,300

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

727,300

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

-----  
-----  
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
5.3%

-----  
-----  
12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
IN, HC  
-----

SF/205264.1

.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).

The Anegada Fund Limited

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(A)

(B)

-----  
3 SEC USE ONLY

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

-----  
5 SOLE VOTING POWER

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER

99,614

-----  
7 SOLE DISPOSITIVE POWER

-----  
8 SHARED DISPOSITIVE POWER

99,614

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

99,614

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
INSTRUCTIONS)

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
0.7%

-----  
-----

12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
CO

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.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).  
  
The Cuttyhunk Fund Limited

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
  
(A)  |X|  
  
(B)

-----  
3 SEC USE ONLY

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
Bermuda

-----  
5 SOLE VOTING POWER

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER  
  
218,181

-----  
7 SOLE DISPOSITIVE POWER

-----  
8 SHARED DISPOSITIVE POWER  
  
218,181

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
  
218,181

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
INSTRUCTIONS)

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
1.6%

-----  
-----

12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
CO

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.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).  
  
Tonga Partners, L.P.  
94-3164039  
-----

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
  
(A)  |X|  
  
(B)   
-----

-----  
3 SEC USE ONLY  
-----

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
Delaware  
-----

-----  
5 SOLE VOTING POWER  
  
288,150  
-----

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER  
-----

-----  
7 SOLE DISPOSITIVE POWER  
  
288,150  
-----

-----  
8 SHARED DISPOSITIVE POWER  
-----

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
  
288,150  
-----

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
INSTRUCTIONS)  
-----

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
2.1%

-----  
-----

12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
PN

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SF/205264.1

CUSIP No. 913483103

1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).

GS Cannell Portfolio, LLC  
98-0232642

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(A)

(B)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

6 SHARED VOTING POWER

83,833

7 SOLE DISPOSITIVE POWER

8 SHARED DISPOSITIVE POWER

83,833

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

83,833

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
0.6%

-----  
-----

12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
00

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.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).  
  
Pleiades Investment Partners, L.P.  
23-2688812

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
  
(A)  |X|  
  
(B)

-----  
3 SEC USE ONLY

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
Delaware

-----  
5 SOLE VOTING POWER

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER  
  
29,712

-----  
7 SOLE DISPOSITIVE POWER

-----  
8 SHARED DISPOSITIVE POWER  
  
29,712

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
  
29,712

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
INSTRUCTIONS)

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
0.2%

-----  
-----

12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
PN

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.....  
CUSIP No. 913483103  
.....

-----  
1 NAME OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).  
  
George S. Sarlo 1995 Charitable Remainder Trust  
94-6685897  
-----

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
  
(A)  |X|  
  
(B)   
-----

-----  
3 SEC USE ONLY  
-----

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
California  
-----

-----  
5 SOLE VOTING POWER  
  
0  
-----

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 SHARED VOTING POWER  
  
7,810  
-----

-----  
7 SOLE DISPOSITIVE POWER  
  
0  
-----

-----  
8 SHARED DISPOSITIVE POWER  
  
7,810  
-----

-----  
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
  
7,810  
-----

-----  
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE  
INSTRUCTIONS)  
-----

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-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
0.06%

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12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
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SF/205264.1

Item 1.

(a) Name of Issuer

Universal Electronics Inc.

(b) Address of Issuer's Principal Executive Offices

6101 Gateway Drive

Cypress, CA 90630-4841

Item 2.

(a) Name of Person Filing

This statement is being filed by (i) Cannell Capital, LLC, a California limited liability company and registered investment adviser ("IA"), (ii) J. Carlo Cannell ("Managing Member"), (iii) The Anegada Fund Limited ("Anegada"), (iv) The Cuttyhunk Fund Limited ("Cuttyhunk"), (v) Tonga Partners, L.P. ("Tonga"), (vi) GS Cannell, LLC ("GS Cannell"), (vii) Pleiades Investment Partners, LP ("Pleiades"), and (viii) George S. Sarlo 1995 Charitable Remainder Trust ("Trust") (collectively, the "Reporting Persons"). Managing Member controls IA by virtue of Managing Member's position as managing member and majority owner of IA.

IA's beneficial ownership of the Common Stock is direct as a result of IA's discretionary authority to buy, sell, and vote shares of such Common Stock for its investment advisory clients. Managing Member's beneficial ownership of Common Stock is indirect as a result of Managing Member's ownership and management of IA. The beneficial ownership of Managing Member is reported solely because Rules 13d-1(a) and (b) under the Securities Exchange Act of 1934, as amended, require any person who is "directly or indirectly" the beneficial owner of more than five percent of any equity security of a specified class to file a Schedule 13G. The answers in blocks 6, 8, 9 and 11 above and the response to item 4 by Managing Member are given on the basis of the "indirect" beneficial ownership referred to in such Rule, based on the direct beneficial ownership of Common Stock by IA and the relationship of Managing Member to IA referred to above.

Information with respect to each Reporting Person is given solely by the respective Reporting Person, and no Reporting Person undertakes hereby any responsibility for the accuracy or completeness or such information concerning any other Reporting Person.

(b) Address of Principal Business office or, if None, Residence

IA's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

Managing Member's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

Anegada's principal business office is located at:  
c/o Goldman Sachs (Cayman) Trust, Limited, 2nd Floor, Harbour Centre, George Town, Cayman Islands, BWI

Cuttyhunk's principal business office is located at:  
73 Front Street, Hamilton, Bermuda HM 12

Tonga's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

GS Cannell's principal business office is located at:  
701 Mount Lucas Road, CN 850, Princeton, NJ 08542

Pleiades' principal business office is located at:  
6022 West Chester Pike, Newtown Square, PA 19073

Trust's principal business office is located at:  
750 Battery Street, Suite 700, San Francisco, CA 94111

Canal Limited, a company organized under the laws of the Cayman Islands, is no longer advised by Adviser and, therefore, is no longer a member of the group.

(c) Citizenship

Item 4 of each cover page is incorporated by reference

(d) Title of Class Securities

Common

(e) CUSIP Number

913483103

Item 3. If this statement is filed pursuant to ss.ss. 240.13d-1(b), or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) Investment company registered under section 8 of the Investment Company Act (15 U.S.C. 80a-8).
- (e) An investment adviser in accordance with ss. 240.13d-1(b)(1)(ii)(E).
- (f) An employee benefit plan or endowment fund in accordance with ss. 240.13d-1(b)(ii)(F).
- (g) A parent holding company or control person in accordance with ss. 240.13d-1(b)(1)(ii)(G).
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) 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) Group in accordance with ss. 240.13d-1(b)(ii)(J).

Item 4. Ownership

Common Stock:

Items 5-9 and 11 of each cover sheet are incorporated by reference

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed 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 of the class securities, check the following |\_|

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

IA, a registered investment adviser, and Managing Member, the majority owner and managing member of IA, have the right or the power to direct the receipt of dividends from Common Stock, and to direct the receipt of proceeds from the sale of Common Stock to IA's investment advisory clients. No single investment advisory client of IA owns more than 5% of the Common Stock.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

See Exhibit A

Item 9. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certification:

(a) The following certification shall be included if the statement is filed pursuant to 17 C.F.R. 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

Date: February 14, 2002

CANNELL CAPITAL LLC  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member

J. CARLO CANNELL  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell

THE ANEGADA FUND LIMITED  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

THE CUTTYHUNK FUND LIMITED  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

TONGA PARTNERS, L.P.  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, General Partner

GS CANNELL, LLC  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

PLEIADES INVESTMENT PARTNERS, LP  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

GEORGE S. SARLO 1995 CHARITABLE  
REMAINDER TRUST  
/s/ J. Carlo Cannell  
-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

EXHIBIT A

Identification and Classification of Members of the Group

Pursuant to Rule 13d-1(b)(ii)(J) and Rule 13d-1(k)(1) under the Securities and Exchange Act of 1934, the members of the group making this joint filing are identified and classified as follows:

Name	Classification
Cannell Capital LLC	California limited liability company, Investment Adviser
J. Carlo Cannell	Individual, control person of Cannell Capital LLC
The Anegada Fund Limited	A Cayman Islands company
The Cuttyhunk Fund Limited	A Bermuda company
Tonga Partners, L.P.	A Delaware limited partnership
GS Cannell, LLC	A Delaware limited liability company
Pleiades Investment Partners, LP	A Delaware limited partnership
George S. Sarlo 1995 Charitable California	A charitable trust organized Remainder Trust in California