

July 26, 2024

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

Re: Universal Electronics Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2023  
File No. 0-21044

Dear Bryan M. 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

Office of

Corporation Finance

Manufacturing