



**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM S-8**

**REGISTRATION STATEMENT**  
**Under the Securities Act of 1933**

**UNIVERSAL ELECTRONICS INC.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

33-0304817  
(I.R.S. Employer Identification No.)

6101 Gateway Drive  
Cypress, California 90630  
(Address of principal executive offices, including zip code)

UNIVERSAL ELECTRONICS INC. 2006 STOCK INCENTIVE PLAN

(Full title of the plans)

Richard A. Firehammer, Jr.  
Senior Vice President, General Counsel  
and Secretary  
Universal Electronics Inc.  
6101 Gateway Drive  
Cypress, California 90630  
(714) 820-1000  
(Name, address and telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

| Title of Securities to be registered | Amount to be registered | Proposed Maximum Offering Price per share (1) | Proposed Maximum Aggregate Offering Price (1) | Amount of registration fee |
|--------------------------------------|-------------------------|---|---|----------------------------|
| Common Stock, \$0.01 par value       | 1,000,000 shares        | \$21.985                                      | \$21,985,000                                  | \$864.01                   |

(1) Estimated in accordance with Rule 457(c) solely for the purpose of calculating the registration fee and based upon the average of the high and low prices of the common stock of the registrant as quoted on The Nasdaq Global Select Stock Market on March 20, 2008.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

As required by Rule 428(b)(1), the documents containing the information required in Part I of the Registration Statement will be provided to each participant the Universal Electronics Inc. 2006 Stock Incentive Plan. Those documents, which are not being filed with the Securities and Exchange Commission (the "Commission") in accordance with the instructions to Form S-8, constitute (along with the documents incorporated by reference into the Registration Statement pursuant to Item 3 of Part II hereof) a prospectus that meets the requirements of Section 10(a) of the Securities Act of 1933.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The following documents of Universal Electronics Inc. (the "Company"), previously filed with the Securities and Exchange Commission (the "Commission"), are incorporated herein by reference:

1. the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2007;
2. the Company's Current Report on Form 8-K dated February 21, 2008; and
3. the description of the common stock, par value \$0.01 per share, of the Company (the "Common Stock") contained in the Company's Form 8-A dated June 6, 1995 (Reg. No. 0-21044),

other than the portions of such documents, which by statute, by designation in such document or otherwise, are not deemed to be filed with the Commission or are not required to be incorporated herein by reference.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 after the date of this Registration Statement, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in the Registration Statement and to be a part hereof from the date of filing of such documents other than the portions of such documents, which by statute, by designation in such document or otherwise, are not deemed to be filed with the Commission or are not required to be incorporated herein by reference.

Any statement contained in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement or in any other subsequently filed document that also is, or is deemed to be, incorporated by reference in this Registration Statement modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities

Not applicable.

Item 5. Interests of Named Experts and Counsel

Not applicable.

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#### Item 6. Indemnification of Directors and Officers

Section 145 of the General Corporation Law of the State of Delaware grants each corporation organized thereunder the power to indemnify any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at its request as a director, officer, employee or agent of another corporation or enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation), by reason of being or having been in any such capacity, if he acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. Section 102(b)(7) of the General Corporation Law of the State of Delaware enables a corporation in its certificate of incorporation or an amendment thereto validly approved by stockholders to limit or eliminate the personal liability of its board of directors for violations of the directors' fiduciary duty of care.

Article Seventh of the Restated Certificate of Incorporation of Universal Electronics Inc., as amended, and Article XII of its Amended and Restated By-laws provide that the Company shall indemnify its officers and directors to the full extent permitted by applicable law and that such indemnification shall not be deemed exclusive of any other rights to which any person indemnified may be entitled by law or otherwise. In addition, Article XII of the Restated Certificate of Incorporation of the Company limits the personal liability of its Board of Directors for a breach of the fiduciary duty of care.

The Company has obtained liability insurance on behalf of its directors and officers which provides coverage for certain liabilities and expenses incurred by each director and officer in his capacity as such including certain liabilities under the Securities Act of 1933.

The effect of the foregoing provisions of the General Corporation Law of the State of Delaware, the Restated Certificate of Incorporation, as amended, and the Company's Amended and Restated By-Laws would be to permit such indemnification by the Company for liabilities arising under the Securities Act of 1933.

#### Item 7. Exemption from Registration Claimed

Not applicable.

#### Item 8. Exhibits

See the Exhibit Index at Page E-1 of this Registration Statement.

#### Item 9. Undertakings

A. The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
    - (i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
    - (ii) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered
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would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;

- (iii) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

*provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the Registration Statement is on Form S-8 and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Sections 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

B. The undersigned registrant undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

C. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions described under Item 6 above, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cypress, State of California, this 27th day of March, 2008.

UNIVERSAL ELECTRONICS INC.

By: /s/ Paul D. Arling  
Paul D. Arling  
Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on March 27, 2008.

| NAME & TITLE   | SIGNATURE  |
|--|--|
| Paul D. Arling<br><i>Chairman and Chief Executive Officer and Director (Principal Executive Officer)</i> | <u>/s/Paul D. Arling</u><br>Paul D. Arling           |
| Bryan M. Hackworth<br><i>Chief Financial Officer (Principal Financial and Accounting Officer)</i>        | <u>/s/Bryan M. Hackworth</u><br>Bryan M. Hackworth   |
| Satjiv S. Chahil<br><i>Director</i>  | <u>/s/Satjiv S. Chahil</u><br>Satjiv S. Chahil       |
| William C. Mulligan<br><i>Director</i>   | <u>/s/William C. Mulligan</u><br>William C. Mulligan |
| J. C. Sparkman<br><i>Director</i>  | <u>/s/J.C. Sparkman</u><br>J.C. Sparkman             |
| Edward K. Zinser<br><i>Director</i>  | <u>/s/Edward K. Zinser</u><br>Edward K. Zinser       |

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**UNIVERSAL ELECTRONICS INC.**  
**EXHIBIT INDEX**

| <b>Exhibit<br/>Number</b> | <b>Description</b>  |
|---------------------------|---|
| 4.1                       | Restated Certificate of Incorporation of the Company, as amended (incorporated herein by reference to Exhibit 3.1 to the Company's Form S-1 Registration Statement filed on or about December 24, 1992 (File No. 33-56358))                                     |
| 4.2                       | Amended and Restated By-laws of the Company (incorporated herein by reference to Exhibit 3.2 to the Company's Form S-1 Registration Statement filed on or about December 24, 1992 (File No. 33-56358))  |
| 4.3                       | Certificate of Amendment, dated June 2, 1995, to the Restated Certificate of Incorporation of the Company (incorporated herein by reference to Exhibit 3.3 to the Company's Annual Report on Form 10-K for the year ended December 31, 1995 (File No. 0-21044)) |
| 4.4                       | Universal Electronics Inc. 2006 Stock Incentive Plan (incorporated by reference to Appendix C to the Company's Proxy Statement for its 2006 Annual Meeting of Stockholders filed on April 26, 2006 (File No. 0-21044))  |
| 4.5                       | Form of Restricted Stock Unit Agreement   |
| 5                         | Opinion of Brouse McDowell regarding the validity of the securities being registered (filed herewith)   |
| 23.1                      | Consent of Grant Thornton LLP, Independent Registered Public Accounting Firm  |
| 23.2                      | Consent of Brouse McDowell (included in Exhibit 5)  |

## RESTRICTED STOCK UNIT AWARD AGREEMENT

THIS RESTRICTED STOCK UNIT AWARD AGREEMENT (the "Agreement") is made as of January 29, 2008 (the "Grant Date") by and between Universal Electronics Inc., a Delaware corporation (the "Corporation"), and the undersigned employee (the "Employee"). As used in this Agreement, the term "Corporation" shall include, where applicable, any and all of its subsidiaries or related entities. Any capitalized term used in this Agreement that is not defined herein shall have the meaning thereof set forth in the Universal Electronics Inc. 2006 Stock Incentive Plan (the "Plan"), a copy of which can be obtained by written request to the Corporation's Chief Financial Officer.

WHEREAS, the Board of Directors of the Corporation (the "Board") have approved the Plan;

WHEREAS, the Board has designated and empowered the Compensation Committee of the Board (the "Committee") to administer the Plan; and

WHEREAS, the Committee has authorized grants of Restricted Stock Units (the "RSUs") to Eligible Employees, payable in shares of the Corporation's common stock, par value \$0.01 per share ("Stock") pursuant to the terms and conditions set forth in the Plan and in this Agreement;

NOW, THEREFORE, the parties, intending to be legally bound, hereto agree as follows:

1. **GRANT OF THE RSUs.** Subject to the terms and conditions set forth herein, the Employee is hereby granted \_\_\_\_\_ ( ) RSUs on the Grant Date.
2. **VESTING OF THE RSUs AND ISSUANCE AND DELIVERY OF STOCK.** Subject to earlier termination, acceleration or cancellation of the RSUs as provided herein, the RSUs shall vest in twelve (12) equal increments (rounded to the nearest whole unit) on the last day of each calendar quarter (each a "Vesting Date"), commencing in the first calendar quarter following the Grant Date and continuing in each calendar quarter thereafter until fully vested; provided that the Employee continues to be employed by the Corporation on each such Vesting Date. Subject to Sections 6 and 7 of this Agreement, upon the vesting of the RSUs and as soon as administratively practicable after each Vesting Date, the Corporation shall issue and deliver to the Employee (or the Employee's estate or legal representative, in the event of Employee's death or "Total Disability" (as such term is defined in Section 4(e)) one (1) share of Stock free and clear of any restrictions for each vested RSU. Such issued and delivered shares of Stock shall be in book-entry form maintained by the Corporation's Transfer Agent and shall otherwise be transferable utilizing the Corporation's Direct Registration System and Profile Modification System.
3. **EFFECT OF TERMINATION OF EMPLOYMENT.** Except as set forth in Section 4, in the event that the Employee's employment with the Corporation is terminated for any reason, any RSUs that are unvested as of such date shall be immediately forfeited and cancelled



without further action by the parties hereto, and the Employee shall no longer have any rights with respect to the forfeited and cancelled RSUs (or any Dividend Equivalents with respect thereto).

**4. EFFECT OF TERMINATION OF EMPLOYMENT WITHOUT CAUSE OR DUE TO CONSTRUCTIVE TERMINATION AND EFFECT OF CHANGE IN CONTROL.**

- (a) In the event that (i) the Employee's employment with the Corporation is terminated (A) by the Corporation without "Cause" (as such term is defined in Section 4(b) below) or (B) by the Employee as the result of a "Constructive Termination" (as such term is defined in Section 4(c) below), or (ii) a "Change in Control" (as such term is defined in Section 4(d) below) occurs, the Employee shall be fully vested in the RSUs as of such date of termination or the effective date of the Change in Control, whichever may apply, without further action by the parties hereto.
- (b) For purposes of this Agreement, "Cause" shall mean (i) the willful and continued failure by the Employee to substantially perform the Employee's duties with the Corporation (other than a failure resulting from the Employee's death or "Total Disability" (as such term is defined in Section 4(e) below) after a demand for substantial performance is delivered to the Employee by the Corporation, which specifically identifies the manner in which it is believed that the Employee has not substantially performed the Employee's duties; (ii) the willful engaging by the Employee in gross misconduct that is materially and demonstrably injurious to the property or business of the Corporation; or (iii) the Employee's commission of a fraud, misappropriation or a felony. For purposes of this Section 4(b), no act or failure to act by the Employee shall be considered "willful" unless such act or failure to act is done, or omitted to be done, without good faith and without a reasonable belief that the Employee's action or omission was in the best interests of the Corporation or not opposed to the best interests of the Corporation.
- (c) (i) For purposes of this Agreement, "Constructive Termination" shall mean the termination of the Employee's employment with the Corporation by the Employee within eighteen (18) months after the occurrence of a material diminution in the Employee's authority, duties, or responsibilities; provided that a termination by the Employee will only constitute a Constructive Termination if (A) the Employee gives the Corporation a "Notice of Constructive Termination" (as defined in Section 4(c)(ii) below) within ninety (90) calendar days following the occurrence of the event that constitutes a Constructive Termination and (B) the Corporation fails to remedy the event constituting a Constructive Termination within thirty (30) calendar days after receipt of the Notice of Constructive Termination from the Employee. If the Employee determines that a Constructive Termination exists and timely files a Notice of Constructive Termination, such determination shall be presumed to be true and the Corporation will have the burden of proving that a Constructive Termination does not exist. Failure of the Employee to

provide a Notice of Constructive Termination within the 90-day period described above shall be conclusive proof that the Employee shall not have a Constructive Termination.

- (ii) For purposes of this Section 4(c), “Notice of Constructive Termination” shall mean a written notice by the Employee to the Corporation which sets forth in reasonable detail the specific reason for a termination of employment for Constructive Termination and the facts and circumstances claimed to provide a basis for such termination and is provided to the Corporation in accordance with the terms set forth in Section 4(c)(i) above.
- (d) For purposes of this Agreement, a “Change in Control” shall be deemed to occur when (i) any “person” or “group” (as such terms are used in Sections 3(a), 13(d) and 14(d) of the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder (the “1934 Act”)), other than (A) a trustee or other fiduciary holding securities under any employee benefit plan of the Corporation or (B) a corporation owned directly or indirectly by the stockholders of the Corporation in substantially the same proportions as their ownership of Stock in the Corporation immediately prior to any such occurrence, is or becomes the “beneficial owner” (as defined in Rule 13d-3 under the 1934 Act), directly or indirectly, of securities of the Corporation representing 20% or more of the total voting power of the then outstanding securities of the Corporation entitled to vote generally in the election of directors (the “Voting Stock”); (ii) individuals who are members of the Board on the date of this Agreement and any individual who becomes a member of the Board hereafter whose nomination for election as a director was approved by the affirmative vote of a majority of such directors (including any non-director added pursuant to this clause), cease to constitute a majority of the members of the Board; (iii) there occurs a merger or consolidation of the Corporation with any other corporation or entity, other than a merger or consolidation which would result in the Voting Stock of the Corporation outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity) at least 80% of the total voting power represented by the Voting Stock or the voting securities of such surviving entity outstanding immediately after such merger or consolidation; (iv) there occurs a sale or transfer or disposition of all or substantially all of the Corporation’s assets to any other corporation or entity, other than a corporation owned directly or indirectly by the stockholders of the Corporation in substantially the same proportions as their ownership of Stock in the Corporation immediately prior to such sale, transfer or disposition; or (v) the dissolution or liquidation of the Corporation.
- (e) For purposes of this Agreement, “Total Disability” shall mean that (i) the Employee is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than twelve (12) months or (ii) the Employee is, by reason of any medically

determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than twelve (12) months, receiving income replacement benefits for a period of not less than three (3) months under an accident and health plan covering employees of the Corporation.

5. **EMPLOYEE'S RIGHTS AS STOCKHOLDER.** Prior to the vesting of the RSUs, the Employee shall have no rights as a stockholder with respect to the Stock to be issued upon the vesting of the RSUs. However, the Employee shall be credited with an amount equal to all cash dividends ("Dividend Equivalents") that would have been paid to the Employee if one share of Stock had been issued to the Employee on the Grant Date for each RSU granted to the Employee as set forth in this Agreement. Upon the vesting of the RSUs, in addition to the issuance and delivery of Stock in accordance with Section 2, the Employee shall be entitled to payment of the Dividend Equivalents in cash.
6. **CHANGES IN STOCK.** In the event of any merger, reorganization, consolidation, recapitalization, stock dividend or distribution, spin-off, split-up, combination, exchange of shares, or other change in corporate structure or capitalization affecting the Stock, and if by virtue of any such change the Employee would have been entitled to additional or different shares of any security, if one share of Stock had been issued to the Employee on the Grant Date for each RSU granted to Employee as set forth in this Agreement, the Employee shall, upon vesting of the RSUs, be entitled to receive such new or additional or different shares or securities and such new or additional or different shares or securities shall be subject to all of the conditions and restrictions which were applicable to the Stock pursuant to this Agreement.
7. **TAXES.** The Employee shall be liable for any and all applicable federal, state and local tax withholding requirements arising out of this grant or the vesting of the RSUs hereunder. Employee shall satisfy his or her withholding tax obligation in accordance with Employee's selection of one of the withholding options as set forth in the Withholding Election attached hereto as Exhibit A and Employee agrees that such selection is irrevocable. The Employee further agrees that the issuance and delivery of the Stock in accordance with Section 2 is conditioned on the payment by Employee to the Corporation of an amount equal to the taxes required to be withheld by the Corporation as a result of the vesting of the RSUs and that no such Stock shall be issued and delivered to Employee until Employee's tax withholding obligations have been satisfied. If the Employee is an executive officer of the Corporation, the election to satisfy the tax withholding obligations relating to the vesting of the RSUs in the manner permitted by this Section 7 shall be made during the "window period" as described in the Corporation's Insider Trading Policies unless otherwise determined in the sole discretion of the Committee.
8. **TRANSFERABILITY OF RSUs.** The RSUs or any of the rights granted hereunder may not be sold, pledged or otherwise transferred otherwise than by will or the laws of descent and distribution.
9. **NOTICES.** Any notice or demand provided for in this Agreement must be in writing and

must be either personally delivered, delivered by overnight courier, or mailed by first class mail, to the Employee at the Employee's most recent address on file in the records of the Corporation, and to the Corporation at 6101 Gateway Drive, Cypress, California 90630, Attention: Chief Financial Officer, or to such other address or to the attention of such other person as the recipient party shall have specified by prior written notice to the sending party. Any notice or demand under this Agreement will be deemed to have been given when received.

10. **SEVERABILITY.** This Agreement and each provision hereof shall be valid and enforced to the fullest extent permitted by law. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision. Without limiting the generality of the foregoing, if the scope of any provision contained in this Agreement is too broad to permit enforcement to its fullest extent, such provision shall be enforced to the maximum extent permitted by law, and the parties hereby agree that such scope may be judicially modified accordingly.
11. **COMPLETE AGREEMENT.** This Agreement and those documents expressly referred to herein embody the complete agreement and understanding among the parties and supersede and preempt any prior understandings, agreements or representations by or among the parties, written or oral, which may have related to the subject matter hereof in any way.
12. **NO PROMISE OF EMPLOYMENT.** Neither the Plan nor this Agreement nor any provisions under either shall be construed so as to grant the Employee any right to remain in the employ of the Corporation.
13. **COUNTERPARTS.** This Agreement may be executed in separate counterparts, each of which shall be deemed an original and all of which taken together shall constitute one and the same agreement.
14. **SUCCESSORS AND ASSIGNS.** This Agreement is intended to bind and inure to the benefit of and be enforceable by the Employee, the Corporation and their respective permitted successors and assigns (including personal representatives, heirs and legatees), and is intended to bind all successors and assigns of the respective parties, except that the Employee may not assign any of the Employee's rights or obligations under this Agreement except to the extent and in the manner expressly permitted within this Agreement.
15. **REMEDIES.** Each of the parties to this Agreement will be entitled to enforce its rights under this Agreement specifically, to recover damages by reason of any breach of any provision of this Agreement and to exercise all other rights existing in its favor. The parties hereto agree and acknowledge that money damages may not be an adequate remedy for any breach of the provisions of this Agreement and that any party may, in its sole discretion, apply to any court of law or equity of competent jurisdiction for specific performance and/or injunctive relief in order to enforce or prevent any violations of the provisions of this Agreement, without the necessity of posting bond or any other security.

- 16. WAIVER OR MODIFICATION.** Any waiver or modification of any of the provisions of this Agreement shall not be valid unless made in writing and signed by the parties hereto. A waiver by either party of any breach of this Agreement shall not operate as a waiver of any subsequent breach.
- 17. GOVERNING LAW.** This Agreement shall be governed and construed and the legal relationships of the parties determined in accordance with the laws of the state of Delaware without reference to principles of conflict of laws.
- 18. SECTION 409A OF THE CODE.** To the extent applicable, it is intended that this Agreement and the Plan comply with the provisions of Section 409A of the Code, so that the income inclusion provisions of Section 409A(a)(1) do not apply to the Employee. This Agreement and the Plan shall be administered in a manner consistent with this intent. Reference to Section 409A of the Code is to Section 409A of the Internal Revenue Code of 1986, as amended, and will also include any regulations, or any other formal guidance, promulgated with respect to such Section by the U.S. Department of the Treasury or the Internal Revenue Service.

**IN WITNESS WHEREOF,** the parties have executed this Agreement as of the date first above written.

**EMPLOYEE**

**UNIVERSAL ELECTRONICS INC.**

\_\_\_\_\_  
Name:

By: \_\_\_\_\_  
Its: Chairman & Chief Executive Officer

**EXHIBIT A**

**UNIVERSAL ELECTRONICS INC.  
2006 STOCK INCENTIVE PLAN  
RESTRICTED STOCK UNIT AWARD WITHHOLDING ELECTION**

THIS RSU WITHHOLDING ELECTION is made by \_\_\_\_\_ (“EMPLOYEE”) with respect to the grant of \_\_\_\_\_ (\_\_\_) RSUs (the “Grant”) in accordance with the terms set forth in the Restricted Stock Unit Award Agreement, dated January 29, 2008 (the “Agreement”). Such election shall be effective on the date as set forth below and shall be irrevocable after that date. All capitalized terms used in this RSU Withholding Election shall have the meanings given to them in the Agreement.

EMPLOYEE hereby selects the following method to satisfy his or her tax withholding obligations with respect to the Grant **[PLACE INITIALS IN ONE BOX ONLY]**:

I hereby authorize the Corporation to withhold the number of shares of Stock required to satisfy my tax withholding obligations due on each Vesting Date from the shares of Stock to be issued upon the vesting of my RSUs.

I hereby agree to deliver payment to the Corporation on each Vesting Date in an amount equal to the amount required to satisfy my tax withholding obligations due on each Vesting Date. I further understand and agree that no shares of Stock will be issued and delivered to me until such payment has been made.

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Date

[LETTERHEAD OF BROUSE McDOWELL]

March 27, 2008

Universal Electronics Inc.  
6101 Gateway Drive  
Cypress, California 90630

Ladies & Gentlemen:

We are acting as counsel to Universal Electronics Inc. (the "Company") in connection with the issuance and sale by the Company of up to 1,000,000 shares of its Common Stock (the "Shares") pursuant to the Universal Electronics Inc. 2006 Stock Incentive Plan (the "Plan").

We have examined such documents, records and matters of law as we have deemed necessary for purposes of this opinion, and based thereon we are of the opinion that the Shares which may be issued and sold pursuant to the Plan have been duly authorized and, when issued and sold in accordance with the provisions of the Plan, will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as Exhibit 5 to the Registration Statement on Form S-8 being filed today by the Company with the Securities and Exchange Commission to effect registration of the Shares under the Securities Act of 1933.

Very truly yours,

/s/ Brouse McDowell

BROUSE McDOWELL,  
A Legal Professional Association

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated March 5, 2008, accompanying the consolidated financial statements and schedule and management's assessment of the effectiveness of internal control over financial reporting included in the Annual Report of Universal Electronics Inc. on Form 10-K for the year ended December 31, 2007. We hereby consent to the incorporation by reference of said reports in this Registration Statement on Form S-8.

/s/ Grant Thornton LLP

Irvine, California

March 27, 2008