

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 12B-25

Commission File Number: 0-21044

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 11-K Form 20-F Form 10-Q

Form N-SAR

For Period Ended: DECEMBER 31, 1998

Transition Report on Form 10-K

Transition Report on Form 10-Q

Transition Report on Form 20-F

Transition Report on Form N-SAR

Transition Report on Form 11-K

For the Transition Period Ended:

READ ATTACHED INSTRUCTION SHEET BEFORE PREPARING FORM. PLEASE PRINT OR TYPE.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:

Item 6. Selected Financial Data; Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations; Item 8. Financial Statements and Supplementary Data; Item 14(a)(1), List of Financial Statements, Item 14(a)(2) List of Financial Statement Schedules; Exhibits 11.1, 23.1 and 27.1.

PART I
REGISTRANT INFORMATION

Full name of registrant UNIVERSAL ELECTRONICS INC.

Former name if applicable

Address of principal executive office (STREET AND NUMBER)

6101 GATEWAY DRIVE

City, state and zip code CYPRESS, CALIFORNIA 90630

PART II

RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part II of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- [X] (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III
NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

In the final stages of the Company's audit of its 1998 financial statements, an issue came to the auditor's attention which it has been unable to address with the appropriate management personnel of the Company. The issue relates to the classification of certain costs and expenses in the Company's income statement. The auditors requested additional information supporting the Company's presentation. The Company believes that once it has an opportunity to compile the requested documentation it will be able to support its presentation and answer the auditor's questions. However, the compilation of this supporting documentation has taken the Company more time than originally estimated. Therefore, pursuant to Rule 12b-25(e)(1), on March 31, 1999, the Company filed the balance of the information in the Form 10-K not impacted by the information which is the subject of the auditor's continued review.

The Company advises the Commission that the compilation of the requested information, which would allow the timely filing of the complete Form 10-K for the year ended December 31, 1998, would have required the Company expend unreasonable effort or expense. The Company undertakes, pursuant to Rule 12b-25(b)(2), to file the remaining portions of its Form 10-K no later than the 15th calendar day following the prescribed due date.

PART IV

OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification
PAUL D. ARLING (714) 820-1000

(Name) (Area code)(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

[X] Yes []No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

[] Yes [X]No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

UNIVERSAL ELECTRONICS INC.

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date APRIL 1, 1999 By /S/ RICHARD A. FIREHAMMER, JR.

Richard A. Firehammer, Jr.
Senior Vice President, General Counsel and Secretary

INSTRUCTION. The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal criminal violations (SEE 18 U.S.C. 1001).

EXHIBIT INDEX

EXHIBIT -----	DOCUMENT -----	PAGE -----
A	12b-25(c) Statement of PricewaterhouseCoopers LLP	5

PRICEWATERHOUSECOOPERS [LOGO]

PricewaterhouseCoopers LLP
575 Anton Boulevard
Suite 1100
P.O. Box 5041
Costa Mesa CA 92628-5041
Telephone (714)435 8600
Facsimile (714)557 7022

April 1, 1999

Mr. Richard Firehammer
Universal Electronics Inc.
8190 Carrington Place
Bainbridge Township, OH 44023

Dear Mr. Firehammer:

You have furnished us with a copy of your "Notification of Late Filing" on Form 12b-25 dated April 1, 1999.

We are in agreement with the comments under Part III of the Form with respect to the reasons why we are unable to furnish our report on the financial statements of Universal Electronics Inc. on or before the date the Form 10-K of Universal Electronics Inc. for the year ended December 31, 1998 is required to be filed.

Yours very truly,

/s/PricewaterhouseCoopers LLP