

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3720

January 17, 2017

Bryan M. Hackworth Chief Financial Officer Universal Electronics Inc. 201 E. Sandpointe Avenue, 8th Floor Santa Ana, California 92707

> Re: Universal Electronics Inc. Form 10-K for Fiscal Year Ended December 31, 2015 Filed March 11, 2016 File No. 000-21044

Dear Mr. Hackworth:

We have completed our review of your filings. 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,

/s/ Terry French for

Larry Spirgel Assistant Director AD Office 11 – Telecommunications