



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

November 27, 2017

Via E-mail

Charles M. Stoehr
Chief Financial Officer
VOXX International Corporation
2351 J Lawson Boulevard
Orlando, Florida 32824

**Re: VOXX International Corporation
Form 10-K for the Fiscal Year Ended February 28, 2017
Filed May 15, 2017
File No. 001-09532**

Dear Mr. Stoehr:

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/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery