

March 15, 2021

Patrick Lavelle  
President and Chief Executive Office  
VOXX International Corporation  
2351 J. Lawson Blvd.  
Orlando, FL 32824

Corporation

Fiscal Year Ended February 29, 2020

Re: VOXX International

Form 10-K for the

File No. 001-09532

Dear Mr. Lavelle:

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 Corporation Finance

Office of Trade & Services