

May 13, 2024

Loriann Shelton  
Sr. Vice President, Chief Operating Officer, Chief Financial Officer  
VOXX International Corporation  
2351 J. Lawson Boulevard  
Orlando, FL 32824

Corporation

Fiscal Year Ended February 28, 2023

Re: VOXX International

Form 10-K for

File No. 001-09532

Dear Loriann Shelton:

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,

Division of Corporation Finance

Office of Trade & Services