

January 29, 2024

Charles M. Stoehr
Senior Vice President, Chief Financial Officer and Director
VOXX International Corporation
2351 J. Lawson Boulevard
Orlando, FL 32824

Corporation

Fiscal Year Ended February 28, 2023

Fiscal Quarter Ended November 30, 2023

Re: VOXX International

Form 10-K for

Form 10-Q for

File No. 001-09532

Dear Charles M. Stoehr:

We have reviewed your
filings and have the following comment(s).

Please respond to this letter within ten business days by
providing the requested
information or advise us as soon as possible when you will respond. If
you do not believe a
comment applies to your facts and circumstances, please tell us why in
your response.

After reviewing your
response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended February 28, 2023

Consolidated Financial Statements
Consolidated Statements of Stockholders' Equity, page 58

1. Please remove the line
item/column deducting redeemable equity inside of stockholders'
equity from your
balance sheets and statements of stockholders' equity as this appears to
result in the actual
components of stockholders' equity being shown at larger amounts than
appropriate. Instead
directly reduce the actual components of stockholders' equity to the
appropriate amounts. In
addition, for each period presented (including interim periods in
your Forms 10-Q),
present roll forwards of changes in temporary equity (redeemable
equity and redeemable
non-controlling interest) outside of the statements of stockholders'
equity. Refer to ASC
480-10-S99-1 through S99-3A.

Charles M. Stoehr
VOXX International Corporation
January 29, 2024
Page 2

Note 1. Description of Business and Summary of Significant Accounting Policies
(u) Accounting for Stock-Based Compensation
Grant of Shares to Chief Executive Officer, page 80

2. Please disclose the contingent events that would allow Mr. Lavelle to
redeem the shares
that are not probable at this time and result in remeasurement of the
amounts in
redeemable equity not being recorded.

Note 2. Acquisitions
Onkyo, page 84

3. Please tell us and disclose in greater detail the terms of the put and
call options, including
their value and the formula defined in the joint venture agreement.
Also, tell us how the
excess of the redemption amount over the carrying amount of the
redeemable non-
controlling interest was minimal as of each balance sheet date (and

even when the carrying amount was negative at November 30, 2023). Refer to paragraph 22 of ASC 480-10-S99-3A.
Form 10-Q for Fiscal Quarter Ended November 30, 2023

Consolidated Financial Statements

Note 2. Acquisition

a) Redeemable Non-controlling Interest, page 8

4. Please tell us and disclose your basis in GAAP for recording a prior period adjustment to

redeemable non-controlling interest and retained earnings in the quarter ended August 31,

2023, rather than correcting it in the prior period(s) to which it relates. Also, tell us your

basis for recording the adjustment directly to retained earnings, rather than through the

statement of operations. In addition, provide us with a complete SAB 99 materiality

analysis for each period impacted.

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.

Please contact Valeria Franks at 202-551-7705 or Rufus Decker at 202-551-3769 with any questions.

FirstName LastName Charles M. Stoehr
Company Name VOXX International Corporation

Corporation Finance
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& Services
FirstName LastName

Sincerely,

Division of

Office of Trade