



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2024

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

**Re: VOXX International Corporation**  
**Form 10-K for Fiscal Year Ended February 28, 2023**  
**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