

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

Mail Stop 4631

June 21, 2018

Via E-mail
Mr. Carl Weatherley-White
Chief Executive Officer
VivoPower International PLC
91 Wimpole Street, Marylebone
London W1G 0EF
United Kingdom

Re: VivoPower International PLC

Form 20-F for the year ended March 31, 2017

Filed August 1, 2017 as amended on August 1, 2017

File No. 1-37974

Dear Mr. Weatherley-White:

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,

/s/ John Cash

John Cash Branch Chief Office of Manufacturing and Construction