

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

August 7, 2024

Kevin Chin Chief Executive Officer VivoPower International PLC The Scalpel, 18th Floor, 52 Lime Street London EC3M 7AF United Kingdom

> Re: VivoPower International PLC Registration Statement on Form F-1 Filed July 26, 2024 File No. 333-281065

Dear Kevin Chin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Elliott Smith