



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2021

Patrick Lavelle  
President and Chief Executive Office  
VOXX International Corporation  
2351 J. Lawson Blvd.  
Orlando, FL 32824

**Re: VOXX International Corporation**  
**Form 10-K for the Fiscal Year Ended February 29, 2020**  
**File No. 001-09532**

Dear Mr. Lavelle:

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,

Division of Corporation Finance  
Office of Trade & Services