



DIVISION OF  
CORPORATION FINANCE

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