



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2020

Kevin Chin  
Chief Executive Officer, Executive Chairman and Director  
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 September 11, 2020**  
**File No. 333-248761**

Dear Mr. 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 Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Dinesh K. Melwani, Esq.