



DIVISION OF  
CORPORATION FINANCE

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

March 20, 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**  
**Form 20-F for the Fiscal Year ended June 30, 2023**  
**Filed October 2, 2023**  
**File No. 001-37974**

Dear Kevin Chin:

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 Energy & Transportation