SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC. 20549

FORM 8-A/AMENDMENT

FOR WITHDRAWAL OF REGISTRATION OF CERTAIN CLASSES OF SECURITIES PURSUANT TO SECTION 12(b) OF THE SECURITIES EXCHANGE ACT OF 1934

AUDIOVOX CORPORATION (Exact Name of Registrant as Specified in its Charter)

(State of Incorporation or Organization)

13-1964841 (I.R.S. Employer Identification No.)

150 Marcus Blvd., Hauppauge, New York 11788- (631) 231-7750 (Address of principal executive offices)

11788 (Zip Code)

filing pursuant to General Instruction A(c)(1) please check effectiveness of a concurrent the following box. __

If this Form relates to the registration of a class of debt securities and is effective upon filing pursuant to General simultaneously with the registration statement under the Securities Act of 1933 pursuant to General Instruction A(c)(2) please check the following box.

Securities to be registered pursuant to Section 12(b) of the Act:

Title of Each Class to be so Registered Name of Each Exchange on Which Each Class is to be Registered

None

The Securities previously registered pursuant to Section 12(b) of the Act are being withdrawn from registration under 12(b) of the Act. The Securities will be registered under Section 12(g) of the Act pursuant to the Registration Statement on Form 8A being filed concurrently herewith.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this Withdrawal of Registration to be signed on its behalf by the undersigned, thereto duly authorized.

DATE: January 10, 2000

Audiovox Corporation

BY: s/Charles M. Stoehr Charles M. Stoehr Senior Vice President and Chief Financial Officer