

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

SCHEDULE 13G
Under the Securities Exchange Act of 1934

Audiovox Corporation
(Name of Issuer)

Common Stock, Class A Shares
(Title of Class of Securities)

050757103
(CUSIP Number)

December 31, 2006
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 050757103

1. Names of Reporting Person

Tracer Capital Management L.P.

I.R.S. Identification Nos. of above person (entities only):
20-0377421

2. Check the Appropriate Box if a Member Of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

Delaware, United States

5. Sole Voting Power: 0

Number of
Shares

6. Shared Voting Power: 1,153,800

Beneficially

7. Sole Dispositive Power: 0

Owned by

Each Reporting

8. Shared Dispositive Power: 1,153,800

Person With

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,153,800

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.78%

12. Type of Reporting Person

IA

CUSIP No. 050757103

1. Names of Reporting Person

Riley McCormack

I.R.S. Identification Nos. of above person (entities only).

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

United States

5. Sole Voting Power: 0

Number of
Shares

6. Shared Voting Power: 1,153,800

Beneficially

7. Sole Dispositive Power: 0

Owned by
Each Reporting
Person With

8. Shared Dispositive Power: 1,153,800

9. Aggregate Amount Beneficially Owned by Each Reporting Person:

1,153,800

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.78%

12. Type of Reporting Person

IN

CUSIP No. 050757103

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

Matt Hastings

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

United States

5. Sole Voting Power: 0

Number of
Shares

6. Shared Voting Power: 1,153,800

Beneficially

7. Sole Dispositive Power: 0

Owned by
Each Reporting
Person With

8. Shared Dispositive Power: 1,153,800

9. Aggregate Amount Beneficially Owned by Each Reporting Person:

1,153,800

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares
11. Percent of Class Represented by Amount in Row (9)
5.78%
12. Type of Reporting Person
IN

Item 1. (a) Issuer: Audiovox Corporation

1. Address:
180 Marcus Blvd
Hauppauge, NY 11788

Item 2. (a) Name of Person Filing:

Tracer Capital Management L.P.
Riley McCormack
Matt Hastings

(b) Address of Principal Business Offices:

Tracer Capital Management L.P.
540 Madison Avenue, 33rd Floor
New York, New York 10022
Delaware limited partnership

Riley McCormack
c/o Tracer Capital Management L.P.
540 Madison Avenue, 33rd Floor
New York, New York 10022
United States citizen

Matt Hastings
c/o Tracer Capital Management L.P.
540 Madison Avenue, 33rd Floor
New York, New York 10022
United States citizen

(c) Citizenship:
Please refer to Item 4 on each cover sheet for each filing person

(d) Title of Class of Securities
Common Stock

(e) CUSIP Number: 050757103

Item 3. Tracer Capital Management L.P. is an investment advisor in accordance with Rule 13d-1(b)(1)(ii)(E);

Item 4. Ownership

Please see Items 5 - 9 and 11 for each cover sheet for each filing separately.

The sole power to vote or direct the vote of the entire shareholding and the sole power to dispose of or direct the disposal of the entire shareholding has been delegated to Tracer Capital Management L.P. for the unregistered funds managed by Tracer Capital Management L.P. Riley McCormack and Matt Hastings, as the sole limited partners of Tracer Capital Management L.P. and the sole managing members of TCM and Company, LLC, the general partner of Tracer Capital Management L.P., control Tracer Capital Management L.P.

Item 5. Ownership of Five Percent or Less of a Class

Not Applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

Not Applicable

Item 8. Identification and Classification of Members of the Group

Not Applicable

Item 9. Notice of Dissolution of Group

Not Applicable

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 6, 2007

Tracer Capital Management L.P.

By: /s/ Riley McCormack

Name: Riley McCormack
Title: Managing Member

By: /s/ Riley McCormack

Name: Riley McCormack

By: /s/ Matt Hastings

Name: Matt Hastings