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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FINAL
AMENDMENT
TO
SCHEDULE 13E-4
ISSUER TENDER OFFER STATEMENT
(PURSUANT TO SECTION 13(E)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934)
AMENDMENT NO. 3

AUDIOVOX CORPORATION
(NAME OF ISSUER)

AUDIOVOX CORPORATION
(NAME OF PERSON(S) FILING STATEMENT)

6-1/4% CONVERTIBLE SUBORDINATED DEBENTURES DUE 2001
(TITLE OF CLASS OF SECURITIES)

050757-AB-9
(CUSIP NUMBER OF CLASS OF SECURITIES)

C. MICHAEL STOEHR
AUDIOVOX CORPORATION
150 MARCUS BLVD.
HAUPPAUGE, NY 11788
(516) 231-7751

(Name, Address and Telephone Number of a Person Authorized to
Receive Notes and Communications on Behalf of the Person(s)
Filing Statement)

COPIES TO:

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OCTOBER 18, 1996
(DATE TENDER OFFER FIRST PUBLISHED, SENT OR GIVEN TO SECURITY
HOLDERS)

This Final Amendment relates to the Issuer Tender offer
Statement on Schedule 13E-4, dated October 18, 1996, as amended
(the "Statement"), filed by Audiovox Corporation, a Delaware
corporation (the "Company") in connection with the offer by the
Company to exchange each \$1,000 principal amount of its 6 1/4%
Convertible Subordinated Debentures due March 15, 2001 (the
"Debentures"), into 165 shares of its Class A Common Stock, per
value \$.01 per share (the "Common Stock"). All terms used
herein, unless otherwise defined shall have the same meanings
herein as set forth in the Statement.

After confirmation of certain guaranteed deliveries and
determination of certain defective tenders, \$41,252,000 principal
amount of Debentures were validly surrendered for conversion
into 6,806,580 shares of Common Stock.

SIGNATURE

After due inquiry and to the best of the Company's knowledge
and belief, the undersigned certifies that the information set
forth in this Statement is true, complete and correct.

Dated: December 16, 1996

AUDIOVOX CORPORATION

By: /s/ John J. Shalam

Name: John J. Shalam
Title: President and Chief
Executive Officer