

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 1)

Audiovox Corporation  
(Name of Issuer)

Common Stock, Par Value, \$0.01 Per Share  
(Title of Class of Securities)

050757103  
(CUSIP Number)

Stephen M. Davis, Esq.  
Werbel & Carnelutti  
A Professional Corporation

711 Fifth Avenue, New York, New York 10022, (212) 832-8300  
(Name, Address and Telephone Number of Person Authorized  
to Receive Notices and Communications)

May 29, 1997  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13-d-1(b)(3) or (4), check the following box [ ].

Check the following box if a fee is being paid with the statement [ ]. (A fee is not required only if the reporting person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

Note: Six copies of this statement, including all exhibits, should be filed with the Commission. See Rule 13d-1(a) for other parties to whom copies are to be sent.

\* 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 disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purposes 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).



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CUSIP No. 050757103  
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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
The SC Fundamental Value Fund, L.P.

-----

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

-----

3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
Not Applicable.

-----

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E)

-----

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

-----

7 SOLE VOTING POWER  
0

-----

8 SHARED VOTING POWER  
334,265

-----

9 SOLE DISPOSITIVE POWER  
0

-----

10 SHARED DISPOSITIVE POWER  
334,265

-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
334,265

-----

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

-----

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.7%

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14 TYPE OF REPORTING PERSON\*  
PN

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\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
SC Fundamental Value BVI, Inc.

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

-----

3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
Not Applicable.

-----

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E)

-----

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

-----

7 SOLE VOTING POWER  
151,735

-----

8 SHARED VOTING POWER  
0

-----

9 SOLE DISPOSITIVE POWER  
151,735

-----

10 SHARED DISPOSITIVE POWER  
0

-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
151,735

-----

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

-----

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
.8%

-----

14 TYPE OF REPORTING PERSON\*  
CO

=====

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
SC Fundamental Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
334,265

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
334,265

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
334,265

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.7%

14 TYPE OF REPORTING PERSON\*  
CO

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Gary N. Siegler

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [X]

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3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
Not Applicable

-----

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

-----

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States

-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

-----

7 SOLE VOTING POWER  
0

-----

8 SHARED VOTING POWER  
499,500

-----

9 SOLE DISPOSITIVE POWER  
0

-----

10 SHARED DISPOSITIVE POWER  
499,500

-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
499,500

-----

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

-----

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.6%

-----

14 TYPE OF REPORTING PERSON\*  
IN

=====

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Siegler, Collery & Co. Employees' Saving & Profit Sharing Plan

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
13,500

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
13,500

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
13,500

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
.07%

14 TYPE OF REPORTING PERSON\*  
EP

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Peter M. Collery

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [X]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
499,500

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
499,500

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
499,500

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [X]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.6%

14 TYPE OF REPORTING PERSON\*  
IN

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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AMENDMENT  
NO. 1  
TO THE  
SCHEDULE 13D

The Reporting Persons consisting of SC Fundamental Inc., The SC Fundamental Value Fund, L.P., SC Fundamental Value BVI, Inc., Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan (the "Profit Plan"), Gary N. Siegler and Peter M. Collery, hereby amend their Schedule 13D relating to the Common Stock, par value \$0.01 per share, of Audiovox Corporation, ("the Issuer"), as set forth herein.

Item 5. Interest in Securities of the Issuer

(a) As of the close of business on June 5, 1997, the Reporting Persons, by virtue of the language of Rule 13d-3, may be deemed to own beneficially in the aggregate the numbers and percentages of the Issuer's Common Stock set forth opposite their names below (based upon the number of shares of the Issuer's Common Stock that were reported to be outstanding in the Issuer's Form 10-Q dated February 28, 1997).

Name	Shares	Percentage (%)
SC Fundamental Inc.	334,265	1.7
The SC Fundamental Value Fund, L.P.	334,265	1.7
SC Fundamental Value BVI, Inc.	151,735	.8
Gary N. Siegler	499,500	2.6
Peter M. Collery	499,500*	2.6
Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan	13,500	.07

\* Excludes 16,500 shares of the Issuer's Common Stock owned by a charitable organization for which Mr. Collery is a Director. Mr. Collery may be deemed to be the beneficial owner pursuant to Rule 13d-3; however, Mr. Collery expressly disclaims personal beneficial ownership thereof.





(c) The following table sets forth transactions effected by the Fund and BVI Inc., on behalf of BVI Ltd., in the last 60 days or since the last filing, whichever is more recent. Unless otherwise noted, each of the transactions reflects a sale by means of trades on the American Stock Exchange.

Trade Date	Price per Share (\$)	Fund (Shares)	BVI Inc. on behalf of BVI Ltd.
05/01/97	5.438	37,000*	37,000*
05/29/97	6.607	47,465	21,535
05/29/97	6.625	13,760	6,240
05/29/97	6.688	68,790	31,210
05/30/97	6.750	68,795	31,205
06/03/97	6.521	86,660	39,340
06/04/97	6.825	34,390	15,610
06/05/97	6.875	95,620	43,380

\* Reflects a re-allocation of shares between affiliates.

(e) On May 29, 1997, the Reporting Persons, in the aggregate, ceased to be the beneficial owners of five percent or more of the Issuer's Common Stock. This Amendment No. 1 is, therefore, a final filing.



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

Dated: June 6, 1997

SC FUNDAMENTAL INC.

By: /s/ Peter M. Collery

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Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

THE SC FUNDAMENTAL VALUE FUND, L.P.

By: SC FUNDAMENTAL INC.

By: /s/ Peter M. Collery

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Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

SC FUNDAMENTAL VALUE BVI, INC.

By: /s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

/s/ Gary N. Siegler

-----  
Neil H. Koffler as Attorney-in-Fact for  
Gary N. Siegler\*

/s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery\*

SIEGLER, COLLERY & CO.'S EMPLOYEES' SAVING & PROFIT SHARING PLAN

By: /s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for Peter M. Collery,  
Trustee

\* Executed by Neil H. Koffler as Attorney-in-Fact for Peter M. Collery and Gary N. Siegler. The Powers of Attorney for Peter M. Collery and Gary N. Siegler appointing Neil H. Koffler as Attorney-in-Fact were filed by the Reporting Persons as Exhibit A to Amendment No. 5 of Schedule 13D relating to US Facilities Corporation on August 4, 1995 and is hereby incorporated herein by reference.97420