



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 27, 2009

VIA U.S. MAIL

Mr. Charles M. Stoehr
Audiovox Corporation
Senior Vice President and Chief Financial Officer
180 Marcus Blvd.
Hauppauge, NY 11788

**RE: Audiovox Corporation
Form 10-K for the fiscal year ended February 29, 2008
Filed May 14, 2008
File No. 001-09532**

Dear Mr. Stoehr:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief