

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15 (d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 27, 2005

AUDIOVOX CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other
jurisdiction of incorporation)

0-28839
(Commission File Number)

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

180 Marcus Blvd., Hauppauge, New York
(Address of principal executive offices)

11788
(Zip Code)

Registrant's telephone number, including area code (631) 231-7750

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(e))

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Item 8.01 Other Events

On September 27, 2005, the Company issued a press release revising its revenue guidance for the fiscal third quarter ended August 31, 2005 and the fiscal year ending November 30, 2005. A copy of the press release is filed as Exhibit 99.1 to this report and incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

AUDIOVOX CORPORATION

Date: September 28, 2005

/s/Charles M. Stoehr

Charles M. Stoehr
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release, dated September 27, 2005 relating to Audiovox Corporation's revised earnings guidance for the third quarter ended August 31, 2005 and the fiscal year ending November 30, 2005 (filed herewith).

Audiovox Corporation Provides Update on Fiscal Third and Fourth
Quarter Financial Results

HAUPPAUGE, NY, September 27, 2005 - Audiovox Corporation (Nasdaq: VOXX) today provided updated guidance on its 2005 fiscal third and fourth quarter financial results.

The Company disclosed today that it would not meet its previously reported minimum revenue guidance of \$135 million for the fiscal 2005 third quarter, primarily due to unexpected drastically reduced pricing by one of the Company's primary competitors that has resulted in an almost 50% reduction in market pricing for satellite radio plug and play units, adversely impacting both anticipated sales and profits for the Company. As a result, the Company intends to take an inventory mark down due principally to this satellite radio situation, of approximately \$3.7 million, and anticipates it will report a loss per share of between \$0.16 and \$0.18 on revenue of approximately \$123 million in the fiscal 2005 third quarter. These are preliminary estimates, as the Company has not completed its quarterly review.

Patrick Lavelle, President and CEO of Audiovox stated, "We believe the negative impact of this satellite radio situation will be short-lived and we are in the process of changing our business model to prevent a recurrence. Despite this unforeseen setback, we anticipate satellite radio products will be one of our revenue drivers in the future. In the near term however, pricing on the plug and play units had to be adjusted to reflect current market conditions."

Due to declining sales and profits in satellite radio, the Company anticipates revenues for its fiscal 2005 fourth quarter will also be negatively affected by the retail price of Satellite radio plug and play units.

Lavelle concluded, "On the positive side, other product lines are performing on or close to plan and our financial position remains strong. Sales of our Jensen branded auto sound products are outpacing internal projections and mobile video margins are improving as anticipated. Sales of our flat panel TV's continue to exceed projections as we expand distribution in this important and growing market segment. We continue to take the necessary steps, which we have already communicated to our shareholders, customers, partners and employees to ensure Audiovox returns to historical growth patterns in the future."

Audiovox will be reporting its fiscal third quarter results after-market close on Tuesday, October 11th, 2005. The Company will host its quarterly conference call the following morning at 10:00 a.m. EDT on Wednesday, October 12th.

About Audiovox

Audiovox Corporation is a leading international supplier and value added service provider in the consumer electronics industry. The Company conducts its business through subsidiaries and markets, mobile and consumer electronics products both domestically and internationally under several of its own brands. It also functions as an OEM (Original Equipment Manufacturer) supplier to a wide variety of customers, through several distinct distribution channels. For additional information, please visit Audiovox on the Web at <http://www.audiovox.com>.

- more -

EXHIBIT 99.1

Audiovox Corporation Provides Update...

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Safe-Harbor Language

Except for historical information contained herein, statements made in this release that would constitute forward-looking statements may involve certain risks and uncertainties. All forward-looking statements made in this release are based on currently available information and the Company assumes no responsibility to update any such forward-looking statement. The following factors, among others, may cause actual results to differ materially from the results suggested in the forward-looking statements. The factors include, but are not limited to, risks that may result from changes in the Company's business operations; our ability to keep pace with technological advances; significant competition in the mobile and consumer electronics businesses; our relationships with key suppliers and customers; quality and consumer acceptance of newly introduced products; market volatility; non-availability of product; excess inventory; price and product competition; new product introductions; the possibility that the review of our prior filings by the SEC may result in changes to our financial statements; and the possibility that stockholders or regulatory authorities may initiate proceedings against Audiovox and/or our officers and directors as a result of any restatements. Risk factors associated

with our business, including some of the facts set forth herein, are detailed in the Company's Form 10-K for the fiscal year ended November 30, 2004 and Form 10-Q for the fiscal second quarter ended May 31, 2005.

Company Contacts

Glenn Wiener

GW Communications for Audiovox

Tel: 212-786-6011 or Email: gwiener@GWcco.com

EXHIBIT 99.1