

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): June 29, 2007

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

Delaware

0-28839

(State or other jurisdiction of incorporation) (Commission File Number)

13-1964841

(I.R.S. Employer Identification No.)

150 Marcus Blvd., Hauppauge, New York

11788

(Address of principal executive offices)

(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(c))

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Item 5.03 Amendment to Articles of Incorporation or By-Laws; Change in Fiscal Year

Effective June 29 2007, the Company's Board of Directors unanimously approved an amendment to the Company's By-Laws to establish an Affiliate Transaction Committee of the Board consisting of three independent directors (the "Amendment"). The Amendment added language to the end of Article III, Section 9 of the Company's By-Laws.

The Amendment provides for the establishment of the Affiliate Transaction Committee which shall have the authority to exercise all power of the Board of Directors to negotiate, review and approve or disapprove any proposed

transaction involving aggregate consideration of more than \$1 million between (a) Audiovox or any of its subsidiaries and (b) any director, officer, or controlling shareholder or other person or entity who is or was at any time in the three year period preceding the date of the proposed transaction, an affiliate or associate of the Company.

The foregoing description of the Amendment is not complete and is qualified in its entirety by reference to the text of the Amendment which is filed as Exhibit 3.1 hereto and is incorporated 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 (Registrant)

Date: July 2, 2007

/s/ Charles M. Stoehr

Charles M. Stoehr
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
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3.1	Amendment to the By-Laws of Audiovox Corporation

Section 9 of Article III of the Company's By-Laws is hereby amended to add the following to the end of Section 9 of Article III of the Company's by-laws:

Notwithstanding the provisions of this section set forth above, the following provisions shall govern the creation and operation of the Affiliate Transaction Committee (the "Affiliate Transaction Committee Provisions"). Audiovox hereby establishes an Affiliate Transaction Committee consisting of three independent directors. Only Class A directors elected by Audiovox's Class A shareholders who are not current or former officers of Audiovox or any of its subsidiaries may be members of the Affiliate Transaction Committee. The Affiliate Transaction Committee shall, to the fullest extent permitted by law, have authority to exercise all the power of the Board of Directors to negotiate, review and approve or disapprove any proposed transaction involving aggregate consideration of more than \$1 million between (a) Audiovox or any of its subsidiaries and (b) any director, officer as defined in 17 C.F.R. (16a-1(f)), or controlling shareholder of Audiovox and any other person or entity who is or was at any time in the three-year period preceding the date of the proposed transaction, an affiliate or associate of Audiovox, as defined in 8 Del. C. (203(c)(1)), (2). Any member of the Affiliate Transaction Committee who is a participant or beneficiary of any proposed transaction shall be recused from considering the proposed transaction.

The Affiliate Transaction Committee shall have standing authorization, in its sole discretion, to retain legal and/or other advisors of its choice, which advisors shall report directly to the Committee. The Affiliate Transaction Committee shall have standing authorization, in its sole discretion, to make public any opinions or reports it receives from such advisors. Subsequent to the Affiliate Transaction Committee's consideration of any transaction, the Committee shall report its determinations (if any) to the Board of Directors and to Audiovox's Chief Executive Officer and Chief Financial Officer. Subject to any applicable confidentiality obligations, Audiovox shall include a summary of the Committee's determinations in the next regular annual report to be filed by Audiovox under the Securities Exchange Act of 1934. Notwithstanding the provisions of Article XI of these By-Laws, the Affiliate Transaction Committee Provisions shall not be amended, altered or repealed without the vote of two-thirds of the Class A directors and the affirmative vote of the holders of a majority of the outstanding Class A common stock.