

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

FORM 10-K/A

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

For the fiscal year ended November 30, 1997
Commission file number 1-9532

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

Delaware 13-1964841
(State or other jurisdiction of (I.R.S. Employer
incorporation or organization) Identification Number)

150 Marcus Blvd., Hauppauge, New York 11788
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (516) 231-7750

Securities registered pursuant to Section 12(b) of the Act:

Title of each class:	Name of Each Exchange on Which Registered
Class A Common Stock \$.01 par value	American Stock Exchange

Securities registered pursuant to Section 12(g) of the Act:
None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirement for the past 90 days.

Yes X No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (Sec 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

X

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PART IV

Item 14 - Exhibits, Consolidated Financial Statement Schedules, and Reports
on Form 8-K

(a) (1)

The following financial statements are included in Item 8 of this Report:

Independent Auditors' Report

Consolidated Balance Sheets of Audiovox Corporation and Subsidiaries as of November 30, 1997 and 1996.

Consolidated Statements of Income (Loss) of Audiovox Corporation and Subsidiaries for the Years Ended November 30, 1997, 1996 and 1995.

Consolidated Statements of Stockholders' Equity of Audiovox Corporation and Subsidiaries for the Years Ended November 30, 1997, 1996 and 1995.

Consolidated Statements of Cash Flows of Audiovox Corporation and Subsidiaries for the Years Ended November 30, 1997, 1996 and 1995.

Notes to Consolidated Financial Statements.

(a) (2)
Financial Statement Schedules of the Registrant for the Years Ended November 30,
1997, 1996 and 1995.

Independent Auditors' Report on Financial Statement Schedules

Schedule Number	Description	Page Number
II	Valuation and Qualifying Accounts	67

All other financial statement schedules not listed are omitted because they are either not required or the information is otherwise included.

Independent Auditors' Report

The Board of Directors and Stockholders
Audiovox Corporation:

Under the date of March 6, 1998 we reported on the consolidated balance sheets of Audiovox Corporation and subsidiaries as of November 30, 1997 and 1996, and the related consolidated statements of income (loss), stockholders' equity, and cash flows for each of the years in the three-year period ended November 30, 1997, which are included in the Company's 1997 annual report on Form 10-K. In connection with our audits of the aforementioned consolidated financial statements, we also audited the related consolidated financial statement schedules in the 1997 annual report on Form 10-K. These consolidated financial statement schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statement schedules based on our audits.

In our opinion, such financial statement schedules, when considered in relation to the basic consolidated financial statements taken as a whole, present fairly, in all material respects, the information set forth therein.

s/KPMG Peat Marwick LLP
KPMG PEAT MARWICK LLP

Jericho, New York
March 6, 1998

(3) Exhibits See Item 14(c) for Index of Exhibits.

(b) Reports on Form 8-K

During the fourth quarter, the Registrant filed one report on Form 8-K. The Form 8-K, dated August 19, 1997 and filed September 4, 1997, reported that the Company had executed a Ninth Amendment to the Company's Second Amended and Restated Credit Agreement (the Amendment). The Amendment, among other things, (i) increased the aggregate amount of the lenders' commitments under the Credit Agreement to \$95,000,000; (ii) extended the term of the Credit Agreement to February 28, 2000; and (iii) decreased the applicable margin on base rate and Eurodollar loans.

(c) Exhibits

Exhibit Number	Description
3.1	Certificate of Incorporation of the company (incorporated by reference to the Company's Registration Statement on Form S-1; No. 33-107, filed May 4, 1987).
3.1a	Amendment to Certificate of Incorporation (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1993).
3.2	By-laws of the Company (incorporated by reference to the Company's Registration Statement on Form S-1; No. 33-10726, filed May 4, 1987).
10.1	Eighth Amendment, dated as of March 7, 1997, to the Second Amended and Restated Credit Agreement among the Registrant and the several banks and financial institutions (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1997).
10.2	Ninth Amendment, dated as of August 19, 1997, to the Second Amended and Restated Credit Agreement among the Registrant and the several banks and financial institutions (incorporated by reference to the Company's Form 8-K filed via EDGAR on September 4, 1997).
10.3	Tenth Amendment, dated as of October 24, 1997, to the Second Amended and Restated Credit Agreement among the Registrant and the several banks and financial institutions (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1997).
11	Statement of Computation of Income (Loss) per Common Share (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1997).
21	Subsidiaries of the Registrant (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1997).
23	Independent Auditors Consent (filed via EDGAR herewith).

Exhibit
Number

Description

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Financial Data Schedule (incorporated by reference to the Company's Annual Report on Form 10-K for the year ended November 30, 1997).

(d)

All other schedules are omitted because the required information is shown in the financial statements or notes thereto or because they are not applicable.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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

March 16, 1998

BY:s/John J. Shalam
John J. Shalam, President
and Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Signature	Title	Date
-----	-----	-----
	President;	March 16, 1998
s/John J. Shalam	Chief Executive Officer	
John J. Shalam	(Principal Executive Officer and Director	
	Executive Vice President and Director	March 16, 1998
s/Philip Christopher		
Philip Christopher		
	Senior Vice President,	March 16, 1998
s/Charles M. Stoehr	Chief Financial Officer (Principal	
Charles M. Stoehr	Financial and Accounting Officer) and Director	
	Director	March 16, 1998
s/Patrick M. Lavelle		
Patrick M. Lavelle	Director	March 16, 1998
s/Ann Boutcher		
Ann Boutcher		
s/Gordon Tucker	Director	March 16, 1998
Gordon Tucker		
s/Irving Halevy	Director	March 16, 1998
Irving Halevy		
s/Richard Maddia	Director	March 16, 1998
Richard Maddia		
s/Paul C. Kreuch, Jr.	Director	March 16, 1998
Paul C. Kreuch, Jr.		

Independent Auditors' Consent

The Board of Directors and Stockholders
Audiovox Corporation:

We consent to incorporation by reference in the registration statements (No. 33-18119 and 33-65580) on Form S-8 and (No. 333-00811) on Form S-3 of Audiovox Corporation and subsidiaries of our report dated March 6, 1998, relating to the consolidated balance sheets of Audiovox Corporation and subsidiaries as of November 30, 1997 and 1996, and the related consolidated statements of income (loss), stockholders' equity and cash flows for each of the years in the three-year period ended November 30, 1997, and all related schedules, which report appears in the November 30, 1997 annual report on Form 10-K of Audiovox Corporation and subsidiaries.

s/KPMG PEAT MARWICK LLP
KPMG PEAT MARWICK LLP

Jericho, New York
March 11, 1998

Exhibit 23