

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

ITEM 1

- (a) Name of Issuer: AUDIOVOX CORP.
- (b) Address of Issuer: 150 Marcus Blvd.
Happauge, NY 11788

ITEM 2

- (a) Name of Person Filing: KAHN BROTHERS & CO., INC.
- (b) Address of Principal Business Office:
555 Madison Avenue, 22nd Floor
New York, NY 10022
- (c) Citizenship: USA
- (d) Title of Class of Securities: COMMON
- (e) CUSIP Number: 050757103

ITEM 4. OWNERSHIP

- (a) Amount beneficially owned: 1,693,445
- (b) Percent of class: 7.364%
- (c) Number of shares as to which the person has:
 - (iv) Shared power to dispose to direct the disposition of:
1,693,445