

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 8)

Audiovox Corporation  
(Name of Issuer)

Common Stock, Par Value, \$0.01 Per Share  
(Title of Class of Securities)

050757103  
(CUSIP Number)

Stephen M. Davis, Esq.  
Werbel & Carnelutti  
A Professional Corporation

711 Fifth Avenue, New York, New York 10022, (212) 832-8300  
(Name, Address and Telephone Number of Person Authorized  
to Receive Notices and Communications)

January 15, 1997  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13-d-1(b)(3) or (4), check the following box [ ].

Check the following box if a fee is being paid with the statement [ ]. (A fee is not required only if the reporting person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

Note: Six copies of this statement, including all exhibits, should be filed with the Commission. See Rule 13d-1(a) for other parties to whom copies are to be sent.

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).



SCHEDULE 13D

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CUSIP No. 050757103  
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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
The SC Fundamental Value Fund, L.P.

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

-----

3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
00

-----

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E)

-----

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

-----

7 SOLE VOTING POWER  
0

-----

8 SHARED VOTING POWER  
591,585

-----

9 SOLE DISPOSITIVE POWER  
0

-----

10 SHARED DISPOSITIVE POWER  
591,585

-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
591,585

-----

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

-----

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.7%

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14 TYPE OF REPORTING PERSON\*  
PN

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\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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CUSIP No. 050757103

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
SC Fundamental Value BVI, Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
313,115

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
313,115

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
313,115

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.4%

14 TYPE OF REPORTING PERSON\*  
CO

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
SC Fundamental Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
591,585

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
591,585

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
591,585

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.7%

14 TYPE OF REPORTING PERSON\*  
CO

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Gary N. Siegler

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [X]

-----

3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
Not Applicable

-----

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

-----

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States

-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

-----

7 SOLE VOTING POWER  
0

-----

8 SHARED VOTING POWER  
918,200

-----

9 SOLE DISPOSITIVE POWER  
0

-----

10 SHARED DISPOSITIVE POWER  
918,200

-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
918,200

-----

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

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13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.2%

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14 TYPE OF REPORTING PERSON\*  
IN

=====

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Siegler, Collery & Co.'s Employees' Saving & Profit Sharing Plan

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [X]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
13,500

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
13,500

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
13,500

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
.06%

14 TYPE OF REPORTING PERSON\*  
EP

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSON - S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Peter M. Collery

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [X]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
Not Applicable

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) or 2(E) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
918,200

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
918,200

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
918,200

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [X]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.2%

14 TYPE OF REPORTING PERSON\*  
IN

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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 AMENDMENT  
 NO. 8  
 TO THE  
 SCHEDULE 13D

The Reporting Persons consisting of SC Fundamental Inc., The SC Fundamental Value Fund, L.P., SC Fundamental Value BVI, Inc., Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan (the "Profit Plan"), Gary N. Siegler and Peter M. Collery, hereby amend their Schedule 13D relating to the Common Stock, par value \$0.01 per share, of Audiovox Corporation, ("the Issuer"), as set forth herein.

Item 3. Source and Amount of Funds or Other Consideration

Not Applicable.

Item 5. Interest in Securities of the Issuer

(a) As of the close of business on January 22, 1997, the Reporting Persons, by virtue of the language of Rule 13d-3, may be deemed to own beneficially in the aggregate the numbers and percentages of the Issuer's Common Stock set forth opposite their names below (based upon the number of shares of the Issuer's Common Stock that were reported to be outstanding by the Issuer).

Name	Shares	Percentage
SC Fundamental Inc.	591,585	2.7
The SC Fundamental Value Fund, L.P.	591,585	2.7
SC Fundamental Value BVI, Inc.	313,115	1.4
Gary N. Siegler	918,200	4.2
Peter M. Collery	918,200*	4.2
Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan	13,500	.06

\* Excludes 16,500 shares of the Issuer's Common Stock owned by a charitable organization for which Mr. Collery is a Director. Mr. Collery may be deemed to be the beneficial owner pursuant to Rule 13d-3; however, Mr. Collery expressly disclaims personal beneficial ownership thereof.



(c) The following table sets forth transactions effected by the Fund and BVI Inc., on behalf of BVI Ltd., in the last 60 days or since the last filing, whichever is more recent. Unless otherwise noted, each of the transactions reflects a sale by means of trades on the American Stock Exchange.

Trade Date	Price per Share (\$)	Fund (Shares)	BVI Inc. on behalf of BVI Ltd.
01/10/97	6.940	5,750*	3,050*
01/13/97	6.603	234,420*	124,080*
01/14/97	7.048	197,990*	104,810*
01/15/97	7.941	134,560	71,240
01/15/97	8.442	4,900*	2,600*
01/16/97	7.625	2,220	1,180
01/17/97	7.500	78,990	41,810
01/20/97	7.563	73,880	39,120
01/21/97	7.502	155,525	82,350
01/22/97	8.023	65,390	34,610

\* Reflects a short sale.

On January 15, 1997 Fund, BVI Inc. and Profit Plan exchanged \$11,446,000, \$6,059,000, \$100,000, respectively, aggregate principal amount of convertible debentures, for 1,545,210, 817,965 and 13,500, respectively, shares of the Issuer's Common Stock pursuant to an exchange offer conducted by the Issuer to certain holders of convertible debentures.

In addition, on January 24, 1997, Fund and BVI, Inc. utilized an aggregate of 443,060 and 234,540 shares of the Issuer's Common Stock, respectively, owned by them, solely to cover short positions.

On January 24, 1997, the Reporting Persons, in the aggregate, ceased to be the beneficial owners of five percent or more of the Issuer's Common Stock. This Amendment No. 8 is, therefore, a final filing.



After reasonable inquiry and to the best of our knowledge and belief, we certify that the information set forth in this statement is true, complete and correct.

Dated: January 24, 1997

SC FUNDAMENTAL INC.

By: /s/ Peter M. Collery

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Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

THE SC FUNDAMENTAL VALUE FUND, L.P.

By: SC FUNDAMENTAL INC.

By: /s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

SC FUNDAMENTAL VALUE BVI, INC.

By: /s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery, Vice President\*

/s/ Gary N. Siegler

-----  
Neil H. Koffler as Attorney-in-Fact for  
Gary N. Siegler\*

/s/ Peter M. Collery

-----  
Neil H. Koffler as Attorney-in-Fact for  
Peter M. Collery\*

SIEGLER, COLLERY & CO.'S EMPLOYEES' SAVING & PROFIT SHARING PLAN

By: /s/ Peter M. Collery

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Neil H. Koffler as Attorney-in-Fact for Peter M. Collery,  
Trustee

\* Executed by Neil H. Koffler as Attorney-in-Fact for Peter M. Collery and Gary N. Siegler. The Powers of Attorney for Peter M. Collery and Gary N. Siegler appointing Neil H. Koffler as Attorney-in-Fact were filed by the Reporting Persons as Exhibit A to Amendment No. 5 of Schedule 13D relating to US Facilities Corporation on August 4, 1995 and is hereby incorporated herein by reference.89189