

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 7)

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)

December 19, 1996  
(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

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.

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  
646,667 (constitutes 646,667 shares underlying convertible debentures)

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
646,667 (constitutes 646,667 shares underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
646,667 (constitutes 646,667 shares underlying convertible debentures)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.4%

14 TYPE OF REPORTING PERSON\*  
PN

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

SEC 1746 (9-88)



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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.

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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

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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  
342,317 (constitutes 342,317 shares underlying convertible debentures)

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9 SOLE DISPOSITIVE POWER  
0

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10 SHARED DISPOSITIVE POWER  
342,317 (constitutes 342,317 shares underlying convertible debentures)

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
342,317 (constitutes 342,317 shares underlying convertible debentures)

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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)  
2.4%

-----

14 TYPE OF REPORTING PERSON\*  
CO

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\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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SCHEDULE 13D

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 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  
646,667 (constitutes 646,667 shares underlying convertible debentures)

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
646,667 (constitutes 646,667 shares underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
646,667 (constitutes 646,667 shares underlying convertible debentures)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.4%

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  
Gary N. Siegler

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

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3 SEC USE ONLY

-----

4 SOURCE OF FUNDS\*  
Not Applicable

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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  
994,633 (constitutes 994,633 shares underlying convertible debentures)

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9 SOLE DISPOSITIVE POWER  
0

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10 SHARED DISPOSITIVE POWER  
994,633 (constitutes 994,633 shares underlying convertible debentures)

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
994,633 (constitutes 994,633 shares underlying convertible debentures)

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

-----

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
6.6%

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14 TYPE OF REPORTING PERSON\*  
IN

=====

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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SCHEDULE 13D

CUSIP No. 050757103

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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  
5,649 (Includes 5,649 shares underlying convertible debentures.)

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
5,649 (Includes 5,649 shares underlying convertible debentures.)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
5,649 (Includes 5,649 shares underlying convertible debentures.)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
.04%

14 TYPE OF REPORTING PERSON\*  
EP

\*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  
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  
994,633 (constitutes 994,633 shares underlying convertible debentures)

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
994,633 (constitutes 994,633 shares underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
994,633 (constitutes 994,633 shares underlying convertible debentures)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
6.6%

14 TYPE OF REPORTING PERSON\*  
IN

\*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

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AMENDMENT  
NO. 7  
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, 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 December 20, 1996, 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 in the Issuer's Press Release dated November 26, 1996).

Name	Shares	Percentage
SC Fundamental Inc.	646,667	4.4
The SC Fundamental Value Fund, L.P.	646,667	4.4
SC Fundamental Value BVI, Inc.	342,317	2.4
Gary N. Siegler	994,633	6.6
Peter M. Collery	994,633*	6.6
Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan	5,649	.04%

\* Excludes 16,500 shares of the Issuer's Common Stock owned by a charitable organization for which Mr. Collery acts as a Trustee. 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 earlier. 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.
11/27/96	5.129	32,600	17,400
12/02/96	5.129	3,700	2,100
12/10/96	5.188	39,200	20,800
12/19/96	5.709	324,900	124,400
12/20/96	5.939	408,100	264,300





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: December 23, 1996

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

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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

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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.87337