

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 5)

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)

October 18, 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

Page 2 of 11 Pages

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
954,012 (constitutes 954,012 shares of underlying convertible debentures)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
954,012 (constitutes 954,012 shares of underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
954,012 (constitutes 954,012 shares of 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)
11.7%

14 TYPE OF REPORTING PERSON*
PN

*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 Value BVI, Inc.

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
505,311 (constitutes 505,311 shares of underlying convertible debentures)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
505,311 (constitutes 505,311 shares of underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
505,311 (constitutes 505,311 shares of 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)
6.5%

14 TYPE OF REPORTING PERSON*
CO

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*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
954,012 (constitutes 954,012 shares of underlying convertible debentures)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
954,012 (constitutes 954,012 shares of underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
954,012 (constitutes 954,012 shares of 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)
11.7%

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

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
1,464,972 (constitutes 1,464,972 shares of underlying convertible debentures)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
1,464,972 (constitutes 1,464,972 shares of underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,464,972 (constitutes 1,464,972 shares of 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)
16.8%

14 TYPE OF REPORTING PERSON*
IN

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

9 SOLE DISPOSITIVE POWER
0

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

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
5,649 (Includes 5,649 shares of 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)
.08%

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
1,464,972 (constitutes 1,464,972 shares of underlying convertible debentures)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
1,464,972 (constitutes 1,464,972 shares of underlying convertible debentures)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,464,972 (constitutes 1,464,972 shares of 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)
16.8%

14 TYPE OF REPORTING PERSON*
IN

*SEE INSTRUCTIONS BELOW BEFORE FILLING OUT!

SEC 1746 (9-88)

AMENDMENT
No. 5
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 October 18, 1996, the Reporting Persons, by virtue of the language of Rule 13d-3, may be deemed to own beneficially in the aggregate the number and percentage 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 Form 10-Q as of September 30, 1996).

Name	Shares	Percentage
SC Fundamental Inc.	954,012	11.7
The SC Fundamental Value Fund, L.P.	954,012	11.7
SC Fundamental Value BVI, Inc.	505,311	6.5
Gary N. Siegler	1,464,972	16.8
Peter M. Collery	1,464,972*	16.8
Siegler, Collery & Co.'s Employees' Saving and Profit Sharing Plan	5,649	.08%

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

* Excludes 5,649 shares of underlying debentures of which, pursuant to a power of attorney granted 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.

Trade Date	Price Per Debentures (\$) as Expressed as a Percentage of Par	Fund (Shares)(1)	BVI Inc, on Behalf of BVI BVI, Ltd. (Shares) (1)
10/18/96	83	55,367	29,379

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(1) Reflects shares into which debentures are presently convertible.

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: October 23, 1996

SC FUNDAMENTAL INC.

By: /s/ Peter M. Collery

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

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.

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: October 23, 1996

SC FUNDAMENTAL INC.

By:

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:

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

SC FUNDAMENTAL VALUE BVI, INC.

By:

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

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

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

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

By:

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 Gay 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.83621