UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) November 22, 2004

AUDIOVOX CORPORATION (Exact Name of Registrant as Specified in Its Charter)

DELAWARE

(State or Other Jurisdiction of Incorporation)

0-28839

13-1964841

(Commission File Number)

(IRS Employer Identification No.)

180 Marcus Boulevard, Hauppauge, New York (Address of Principal Executive Offices)

11788 (Zip Code)

(631) 231-7750

(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of file following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(e))

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Item 7.01 Regulation FD Disclosure

On November 22, 2004, John J. Shalam, President and Chief Executive Officer of Audiovox Corporation, Charles M. Stoehr, Senior Vice President and Chief Financial Officer of Audiovox Corporation, and Patrick M. Lavelle, Chief Executive Officer of Audiovox Electronics Corporation and Senior Vice President of Audiovox Corporation, delivered a power point presentation relating to Audiovox's business strategy to the Company's analysts. Information contained in the power point presentation is furnished herein as Exhibit 99.1 and is hereby incorporated by reference.

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SIGNATURES

Pursuant to the requirements 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 (Registrant)

Date: November 22, 2004 /s/ Charles M. Stoehr

Charles M. Stoehr Senior Vice President and Chief Financial Officer

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EXHIBIT INDEX

Exhibit No. Description

99.1 Information from a Power Point presentation delivered on November 22, 2004.

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Exhibit 99.1 1

Company Overview

- o Established leader in mobile and consumer electronics
- o Strong distribution and supply channels include major retailers, mass merchants, distributors and $\ensuremath{\mathsf{OEMs}}\xspace.$
- O Diversified relationships with leading Asian/Pacific manufacturers, which provides outsourcing competitive advantage
- Strong brand name recognition

Exhibit 99.1

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Company Structure

AUDIOVOX CORPORATION NASDAQ: VOXX

9 Months FY04 Revenue: \$133 M 9 Months FY03 Revenue: \$135M

Administrative & Finance Group Services Rendered

Audiovox Electronics Corp. Mobile and Consumer Electronics Sound and Accessories

Services Provided:

- IT
 Treasury 3. Tax
 Human Resource
- 5. Compliance / SOX404
- 6. General Accounting

Nine months ended August 31, 2004 (UNAUDITED) (000)

Exhibit 99.1

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Fiscal Third Quarter 2004 Results (unaudited) Results From Continuing Operations (in thousands)

_	Three Months Ended August 31, 2003			Three Months Ended August 31, 2004		
Net Sales	AEC	Adm.	Total	AEC	Adm.	Total
Mobile electronics Consumer electronics Sound	\$ 78,292 40,374 16,573	 	78,292 40,374 16,573	\$ 66,244 32,927 33,794	 	66,244 32,927 33,794
Total Net Sales	135, 239		135,239	132,965		132,965
Gross profit Total operating expenses Operating income (loss) Other income (expense) Net income from cont. ops EPS from continuing operations	22,723 14,160 8,563 (3,448) 5,115	3,885 (3,885) 1,053 (2,832)	22,723 18,045 4,678 (2,395) 2,283 0.10	23,218 17,613 5,605 (1,884) 3,721	4,616 (4,616) 932 (3,684)	23,218 22,229 989 (952) 37 0.00

Exhibit 99.1

Fiscal Nine Months Ended 2004 Results (unaudited) Results From Continuing Operations (in thousands)

Nine Months Ended August 31, 2003

Nine Months Ended August 31, 2004

AEC	Adm.	Total	AEC	Adm.	Total
\$ 203,488 84,631 39,278	 	203,488 84,631 39,278	\$ 200,846 105,265 111,422	 	200,846 105,265 111,422
327,397		327,397	417,533		417,533
52,604 35,702 16,902 (7,332) 9,570	11,292 (11,292) 4,011 (7,281)	52,604 46,994 5,610 (3,321) 2,289 0.10	66,127 49,711 16,416 (4,279) 12,137	13,037 (13,037) 3,214 (9,823)	66,127 62,748 3,379 (1,065) 2,314 0.10
	\$ 203,488 84,631 39,278 327,397 52,604 35,702 16,902 (7,332) 9,570	\$ 203,488 84,631 39,278 327,397 \$ 52,604 35,702 11,292 16,902 (11,292) (7,332) 4,011 9,570 (7,281)	\$ 203,488	\$ 203,488	\$ 203,488

Exhibit 99.1

Audiovox Corporation and Subsidiaries Select Balance Sheet Data As of August 31, 2004(unaudited)

August 31, 2004 August 31, 2003 AEC Adm. Total AEC Adm. Total Balance Sheet Data --------------------

 \$ - 8,592
 8,592
 \$ - 30,711
 30,711

 \$ 92,432
 129,688
 222,120
 103,376
 - 103,376

 165,126
 - 165,126
 117,702
 - 117,702

 281,380
 314,869
 596,249
 239,418
 160,870
 400,288

 298,313
 353,214
 651,527
 259,803
 198,000
 457,803

 Cash Accounts receivable Inventory Total current assets Total assets 282,995

 75,126
 233,133
 308,259
 41,878

 210,662
 98,350
 309,012
 197,540

 87,162
 248,664
 335,826
 63,709

 Working capital 241,117 (59, 129) 251, 104 210,662 Total liabilities 138,411 Total equity 87,162 314,813

> Exhibit 99.1 6