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October 21, 2002

**Via Facsimile and Federal Express**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

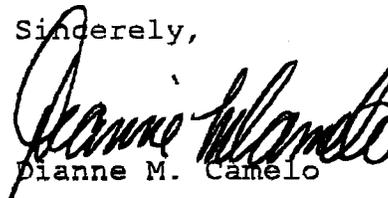
**Re: Audiovox Corporation CEO and CFO Sworn  
Statements pursuant to Commission Order 4-460**

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed please find the required Statements under Oath of Audiovox Corporation's Chief Executive Officer, Mr. John J. Shalam, and Chief Financial Officer, Mr. Charles M. Stoehr, as signed on October 18, 2002. Audiovox Corporation also filed its Form 10-Q for the quarter ended August 31, 2002 via EDGAR on October 21, 2002.

Please acknowledge receipt of this letter and the sworn statements by stamping the copy provided and returning them in the enclosed self-addressed stamped envelope. If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,



Dianne M. Camelo

DMC:lg  
Enclosure

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**Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances  
Relating to Exchange Act Filings**

I, John J. Shalam, Chief Executive Officer of Audiovox Corporation state and attest that:

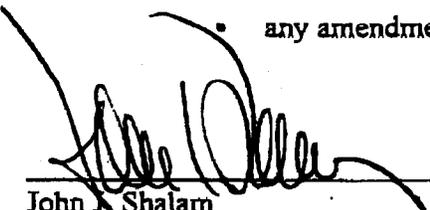
(1) To the best of my knowledge, based upon a review of the covered reports (as defined below) of Audiovox Corporation and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (on in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with Audiovox Corporation's Audit Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the Fiscal Year Ended November 30, 2001 as filed with the Securities and Exchange Commission on March 18, 2002;
- all reports filed on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Audiovox Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
\_\_\_\_\_  
John J. Shalam  
Chief Executive Officer  
Audiovox Corporation

Date: October 18, 2002

Subscribed and sworn to  
before me this 18<sup>th</sup> day of  
October, 2002.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 1/4/03

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OCT 21 2002

SUSAN C. TOOMEY  
Notary Public, State of New York  
No. 5006671  
Qualified in Suffolk County  
Commission Expires January 4, 2003