



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 8, 2011

Mr. Patrick M. Lavelle  
President and Chief Executive Officer  
Audiovox Corporation  
180 Marcus Blvd  
Hauppauge, New York 11788

**Re: Audiovox Corporation**  
**Form 10-K for fiscal year ended February 28, 2010**  
**Filed May 14, 2010, as amended January 25, 2011**  
**File No. 001-09532**

Dear Mr. Lavelle:

We have completed our limited review of your filing and do not have any further comments at this time.

Sincerely,

Amanda Ravitz  
Assistant Director

cc (via fax): Robert S. Levy, Esq.--Levy, Stopol & Camelo, LLP