



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