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AUDIOVOX CORP  
Form 8-K  
October 26, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 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): October 15, 2004

AUDIOVOX CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware ----- (State or other jurisdiction of incorporation)	0-28839 ----- (Commission File Number)	13-1964841 ----- (I.R.S. Employer Identification No.)
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180 Marcus Blvd., Hauppauge, New York ----- (Address of principal executive offices)	11788 ----- (Zip Code)
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Registrant's telephone number, including area code (631) 231-7750

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 the 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 2.02 Results of Operations and Financial Condition.

On October 15, 2004, Audiovox Corporation (the "Company") issued a press release announcing its earnings for its third quarter of fiscal year 2004. A copy of the release is furnished herewith as Exhibit 99.1.

The information furnished under this Item 2.02, including Exhibit 99.1, shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and will not be incorporated by reference into any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated therein 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.

Date: October 26, 2004

AUDIOVOX CORPORATION (Registrant)

/s/ Charles M. Stoehr  
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Charles M. Stoehr  
Senior Vice President and  
Chief Financial Officer

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EXHIBIT INDEX

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Exhibit No.

Description

99.1	Press Release, dated October 15, 2004, relating to Audiovox Corporation's earnings release for the third quarter of 2004.
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