AUDIOVOX CORP Form 8-K September 28, 2005

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): September 27, 2005

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

Delaware 0-28839 13-1964841 (State or other (I.R.S. Employer jurisdiction of incorporation) (Commission File Number) Identification No.)

180 Marcus Blvd., Hauppauge, New York 11788
(Address of principal executive offices) (Zip Code)

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 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 8.010ther Events

On September 27, 2005, the Company issued a press release revising its revenue guidance for the fiscal third quarter ended August 31, 2005 and the fiscal year ending November 30, 2005. A copy of the press release is filed as Exhibit 99.1 to this report and incorporated herein 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

Date: September 28, 2005 /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 Press Release, dated September 27, 2005 relating to Audiovox Corporation's revised earnings guidance for the

third quarter ended August 31, 2005 and the fiscal year

ending November 30, 2005 (filed herewith).

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