

AUDIOVOX POLICY REGARDING TRADING IN COMPANY SECURITIES

1. Purpose of Policy

As a publicly traded company, Audiovox Corporation (the "Company") has certain responsibilities with respect to the market for its securities. In this regard, the Board of Directors of the Company has adopted this Policy.

The Policy is designed to ensure that no director, officer or other employee of the Company with knowledge of undisclosed material information affecting the Company (an "Insider") trades in the Company's stock. Trading by Insiders occurs while the general public is, or is likely to be, at a significant disadvantage because certain information about the Company has not been made publicly available or, although publicly disclosed, has not had time to be widely disseminated to the investment community. The Policy establishes certain "window" periods during which Insiders and their families may buy or sell Company securities, as well as certain "blackout" periods, during which time no trading may be effected. The blackout periods are based upon certain cyclical factors, such as when quarterly or annual financial results may be nearly completed by the Company but not yet officially made available to the investment community, or when Insiders have, or may be deemed to have, information about future changes in the Company's business, such as with respect to a merger, acquisition or development of a new product or service.

Resolving Doubts: Please read this Policy carefully. If you have any doubt about your responsibilities under the Policy, seek clarification and guidance from Robert S. Levy, Esq. [(516) 802-7007 or rlevy@levystopol.com] or Dianne M. Camelo, Esq. [(516) 622-1454 or dcamel@levystopol.com]. Do not try to resolve the uncertainties on your own.

2. Prohibition Against Trading on Undisclosed Material Information.

If you are in possession of material information relating to the Company which has not been disclosed to the public, do not trade in the Company's stock or "tip" the information to another until the information has been publicly disclosed and absorbed by the marketplace (at least three full business days after public disclosure).

Material, non-public information ("inside information") means any information, positive or negative, which might be of significance to an investor in determining whether to purchase, sell or hold the Company's securities. Examples of material information include information concerning a potential business acquisition, financial information about revenues, earnings or other aspects of the Company's performance which departs from what the market would expect based upon prior disclosures, important business developments, the acquisition or loss of a major customer or any other important transaction or occurrence. This list is merely illustrative, however, and other types of information may be material under certain circumstances.

You are prohibited from trading in the Company's securities, directly and indirectly, while in possession of such information. Once material information is publicly disclosed, trading can occur three full business days after disclosure. For example, if disclosure is made before the commencement of trading on a Monday, an employee is permitted to trade starting on Thursday of that same week (assuming each weekday is a business day). If the disclosure is made on Monday after trading begins, employees may not trade until Friday (assuming each weekday is a business day). Please consult either Robert Levy or Dianne Camelo if you are uncertain when trading may commence following an announcement. The restrictions described in this section also apply to family members of the Company's Insiders.

3. Restricted Periods Regarding the Announcement of Financial Results.

Even if not in possession of non-public, material information, Directors and executive officers of the Company and its subsidiaries are in blackout periods and may not trade in securities of the Company beginning fifteen days prior to the end of the most recently ended fiscal quarter or year, and lasting through the third full business day after the release of earnings for the most recently ended fiscal quarter or year.

4. Pre-Existing Trading Plans.

A pre-existing trading plan is a written agreement typically between an Insider and a broker, that sets forth an Insider's instructions to the broker to sell a certain number of shares at specified prices or price limits, usually on certain dates and over a certain period of time. A pre-existing trading plan provides a safe harbor for Insiders, and allows trading to occur despite the fact that the individual may be in possession of non-public, material information. This exception is available as long as the Insider has entered into a pre-existing trading plan while the Insider is not in possession of material nonpublic information and at a time that is not during a restricted period. If the Insider has entered into a pre-existing trading plan under the aforementioned conditions, an Insider may have trades made on his or her behalf in the Company's securities during a restricted period or when the Insider is in possession of material nonpublic information. Generally, a trading plan must specify the amount of securities to buy or sell, the price at which to buy or sell, as well as specific time periods for the trades. Please note that the form of such plan is usually supplied by the broker or financial institution who is charged with exercising the trades pursuant to the plan. Annexed as Appendix A is a sample plan that we understand one brokerage company uses for its clients. **You must notify Robert Levy, Esq. or Dianne Camelo, Esq. prior to entering into a pre-existing trading plan for the Company's securities.**

APPENDIX A

Sales Plan for [client name]

I have established this Sales Plan ("the Plan") to meet the requirements of Rule 10b5-1 under the Securities and Exchange Act of 1934, as amended. I request that [BROKER] execute the following Plan:

1. Starting on [date] sell [number] shares of [issuer's name] stock every [time period: day of week, day of month], [provided the price per share is at or above \$dollar amount].
2. This selling plan shall end on the earlier of:
 - a) [date]
 - b) On the public announcement of a merger of [company name] where the merger is accounted for as "pooling of interest" transaction.
 - c) On the public announcement of a secondary offering of shares of [company name].
 - d) My death or mental incapacity.
3. I, or my authorized representative, shall notify you of any termination event.
 - a) If shares cannot be sold due to market disruption, then the sale will occur on the next available trading date.
 - b) Shares not sold in any given week can be rolled to the next week until all [number] shares re sold.
 - c) At the discretion of [BROKER] these shares can be sold in bulk or in smaller increments depending upon market demand and the floor price I have established above.
 - d) If I am required to file Form(s) 144, I shall state in the Remarks Section: "This proposed sale is pursuant to a previously adopted plan, dated _____, intended to comply with Rule 10b5-1(c)."
4. I understand that reliance on a trading plan will not necessarily relieve me of liability.

Name

Date