

August 21, 2006

RE: Audiovox Electronics Corporation

FCC ID: BGA-XMXP03

Please see comments and attachments below regarding the above referenced Application.

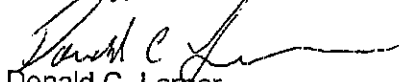
1. Q: Your response mentions submittal of the FM direct data for unintentional emissions. Is this the additional plots that were provided? Please explain.
A: Yes, the additional plots are the results of the FM Direct measurements. Please refer to file named Radiated Emissions_FM Direct.pdf.

4. Q: The newly provided confidentiality letter provided requests short term confidentiality on the label. Please note that the FCC does not allow the labeling exhibit to be held confidential (permanent or short-term). Please correct. Additionally, it is suggested that the letter cite internal, external and test photos for clarity.
A: Please refer to file named Xpress_B_Confidentiality_Agreement 2.pdf for a revised Confidentiality Request Letter.

5. Q: FYI...It is our understanding that information on FCC discussions will be provided as available as given in your response.
A: Comment understood.

7. Q: FYI...Regarding short term confidentiality, you are responsible for the following:
 - a) Note that any documents held under the short-term confidentiality will automatically become public after 45 days. A manufacturer may extend this period up to an additional 45 days. This requires an additional cover letter requesting this extension must be submitted to ATCB a minimum of 7 days prior to the expiration of the original 45 day temporary grant of confidentiality.
 - b) If the manufacturer engages in public marketing activities or otherwise publicizes the device prior to the expiration of the short-term confidentiality period, the applicant must immediately notify ATCB so the exhibits can be made publicly available.
A: Comment understood.

Sincerely,


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