

RECOTON CORP  
Form SC 13G/A  
December 09, 2004  
DOCUMENT TYPE SC 13G/A  
TEXT

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
SCHEDULE 13G  
Under the Securities Exchange Act of 1934

Amendment # 2

Name of Issuer: RECOTON CORP

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Title of Class  
of Securities: Common Stock

CUSIP Number: 756268108

1) NAME AND I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

Prudential Financial, Inc. 22-3703799

2.) MEMBER OF A GROUP: (a) N/A  
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: New Jersey

NUMBER OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power: Not Applicable  
6) Shared Voting Power: Not Applicable  
7) Sole Dispositive Power: Not Applicable  
8) Shared Dispositive Power: Not Applicable

9) AGGREGATE AMOUNT BENEFICIALLY OWNED:  
Not Applicable

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: Not Applicable

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):  
Not Applicable

12) TYPE OF REPORTING PERSON: HC

ITEM 1(a). NAME OF ISSUER:

RECOTON CORP

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

RECOTON CORP 2950 Lake Emma Road Lake Mary, FL 32746

ITEM 2(a). NAME OF PERSON FILING:

Prudential Financial, Inc.

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

751 Broad Street  
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

New Jersey

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

756268108

ITEM 3. The Person filing this statement is a Parent Holding Company as defined in Section 240.13d-1(b)(1)(ii)(G) of the Securities Exchange Act of 1934.

ITEM 4. OWNERSHIP:

(a) Number of Shares  
Beneficially Owned: Not Applicable

(b) Percent of Class:

(c) Powers -----	No. Of Shares -----
Sole power to vote or to direct the vote	Not Applicable
Shared power to vote or to direct the vote	Not Applicable
Sole power to dispose or	Not Applicable

to direct disposition

Shared power to dispose      Not Applicable  
or to direct disposition

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

See Exhibit A

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

Not Applicable

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ULTIMATE PARENT COMPANY:

See Exhibit A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, Prudential Financial, Inc. certifies that, to the best of its knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

The filing of this statement should not be construed as an admission that Prudential Financial, Inc. is, for purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of such shares.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief,

Prudential Financial, Inc. certifies that the information set forth in this statement is true, complete and correct.

PRUDENTIAL FINANCIAL, INC.

By: Frank Adamo  
Second Vice President

Date: 12/09/2004  
As of: 11/30/2004

Exhibit A  
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ITEM 6. OWNERSHIP:

ITEM 7. IDENTIFICATION/CLASSIFICATION:

Prudential Financial, Inc. is a Parent Holding Company and the direct or indirect parent of the following Registered Investment Advisers and Broker Dealers:

The Prudential Insurance Company of America	IC, IA
Prudential Investment Management, Inc.	IA
Jennison Associates LLC	IA
Pramerica Asset Management, Inc.	IA
Prudential Investments LLC	IA
Prudential Private Placement Investors, L.P.	IA, PN
PRUCO Securities, LLC	IA, BD
Prudential Investment Management Services LLC	BD
Prudential Equity Group, LLC.	IA, BD
American Skandia Investment Services, Inc.	IA
American Skandia Marketing, Inc.	BD
Quantitative Management Associates LLC	IA
Prudential Retirement Brokerage Services, Inc.	IA, BD
Global Portfolio Strategies, Inc.	IA
Pru Global Securities, LLC	BD
Prudential Financial Derivatives, LLC	BD