

Offer to Purchase for Cash
by
ROCKFORD CORPORATION
of
Up to \$2,500,000 in value of its Common Stock at a
Purchase Price Not Greater Than \$3.25 nor Less Than \$2.50 per Share

The Offer, proration period and withdrawal rights will expire at 12:00A.M., New York time, on January 6, 2012, unless the offer is extended.

To Our Clients:

Enclosed for your consideration are the Offer to Purchase, dated December 5, 2011 (the “Offer to Purchase”), and the related Letter of Transmittal (which, together with any amendments or supplements, collectively constitute the “Offer”), in connection with the offer by Rockford Corporation, an Arizona corporation (the “Company”), to purchase for cash up to a maximum in value of \$2,500,000 of its Common Stock, \$0.01 par value per share (the “Common Stock”), at a price not greater than \$3.25 per share (for a maximum of 769,231 shares) nor less than \$2.50 per share (for a maximum of 1,000,000 shares). The price is payable to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions described in the Offer.

On the terms and subject to the conditions of the Offer, the Company will determine a single per share price, not greater than \$3.25 nor less than \$2.50 per share, net to the seller in cash, less any applicable withholding taxes and without interest, that it will pay for shares properly tendered and not properly withdrawn in the Offer, taking into account the total number of shares tendered and the prices specified by tendering stockholders. After the Offer expires, the Company will look at the prices chosen by stockholders for all of the shares properly tendered. The Company will then select the lowest purchase price (in increments of \$0.25 above \$2.50) within the price range specified above that will allow it to purchase up to \$2,500,000 in value of shares, or a lesser amount depending on the number of shares properly tendered (or a greater amount as the Company may elect to purchase, subject to applicable law).

The Company will purchase all shares properly tendered before the Expiration Time (as defined in the Offer to Purchase) at or below the purchase price and not properly withdrawn at the purchase price determined in the Offer, on the terms and subject to the conditions of the Offer, including its proration, “odd lot” priority, and conditional tender provisions. All shares acquired in the Offer will be acquired at the same purchase price. The Company will return shares tendered at prices greater than the purchase price and shares not purchased because of proration provisions or conditional tenders to the tendering stockholders at the Company’s expense promptly after the Offer expires. See *Sections 1 and 3* of the Offer to Purchase.

If the number of shares properly tendered at or below the purchase price determined in the Offer and not properly withdrawn prior to the Expiration Time is less than or equal to \$2,500,000 in value of shares, the Company will, subject to applicable law and upon the terms and subject to the conditions of the Offer, purchase all shares so tendered at the purchase price the Company determines.

On the terms and subject to the conditions of the Offer, if, based on the purchase price determined in the Offer, shares having an aggregate value in excess of \$2,500,000 are properly tendered at or below the purchase price and not properly withdrawn prior to the Expiration Time, the Company will purchase shares: *first*, from all holders who own, beneficially or of record, fewer than 100 shares in the aggregate (an “Odd Lot Holder”) and who properly tender all of their shares at or below the purchase price selected

by the Company and who do not properly withdraw them before the Expiration Time; *second*, from all other stockholders who properly tender shares at or below the purchase price selected by the Company and who do not properly withdraw them before the Expiration Time, on a pro rata basis (except for stockholders who tendered shares conditionally for which the condition was not satisfied); and *third*, only if necessary to permit the Company to purchase \$2,500,000 in value of shares, from holders who have tendered shares at or below the purchase price determined in the Offer conditionally (for which the condition was not initially satisfied) by random lot, to the extent feasible. To be eligible for purchase by random lot, stockholders whose shares are conditionally tendered must have tendered all of their shares. See *Sections 1, 3 and 6* of the Offer to Purchase.

We are the owner of record of shares held for your account. As such, we are the only ones who can tender your shares, and then only pursuant to your instructions. **We are sending you the Letter of Transmittal for your information only; you cannot use it to tender shares we hold for your account.**

Please instruct us as to whether you wish us to tender any or all of the shares we hold for your account on the terms and subject to the conditions of the Offer.

Please note the following:

1. You may tender your shares at prices not greater than \$3.25 nor less than \$2.50 per share, as indicated in the attached Instruction Form, net to you in cash, less any applicable withholding taxes and without interest.

2. You should consult with your broker or other financial or tax advisor on the possibility of designating the priority in which your shares will be purchased in the event of proration.

3. The Offer is not conditioned on any minimum number of shares being tendered. The Offer is, however, subject to certain conditions set forth in *Section 7* of the Offer to Purchase.

4. The Offer, proration period, and withdrawal rights will expire at 12:00 a.m., New York time, on January 6, 2011, unless the Company extends the Offer.

5. The Offer is for up to \$2,500,000 in value of shares (or such greater amount as the Company may elect to purchase, subject to applicable law). At the minimum purchase price of \$2.50 per share, the Company could purchase up to 1,000,000 shares for an aggregate purchase price of \$2,500,000, constituting approximately 12.5% of the total number of issued and outstanding shares of the Company's Common Stock as of November 30, 2011.

6. Tendering stockholders who are registered stockholders or who tender their shares directly to Computershare Trust Company, N.A., the Depository, will not be obligated to pay any brokerage commissions.

7. If you wish to tender portions of your shares at different prices, you must complete a separate Instruction Form for each price at which you wish to tender each such portion of your shares. We must submit separate Letters of Transmittal on your behalf for each price you will accept for each portion tendered.

8. If you are an Odd Lot Holder and you instruct us to tender on your behalf all of the shares that you own at or below the purchase price before the expiration of the Offer and check the box captioned "Odd Lots" on the attached Instruction Form, the Company, on the terms and subject to the conditions of

the Offer, will accept all such shares for purchase before proration, if any, of the purchase of other shares properly tendered at or below the purchase price and not properly withdrawn.

9. If you wish to condition your tender upon the purchase of all shares tendered by you or upon the Company's purchase of a specified minimum number of the shares which you tender, you may elect to do so and thereby avoid possible proration of your tender. The Company's purchase of shares from all tenders which are so conditioned, to the extent necessary, will be determined by random lot. To elect such a condition, complete the section captioned "Conditional Tender" in the attached Instruction Form.

If you wish to have us tender any or all of your shares, please so instruct us by completing, executing, detaching and returning to us the attached Instruction Form. If you authorize us to tender your shares, we will tender all your shares unless you specify otherwise on the attached Instruction Form.

Your prompt action is requested. Your Instruction Form should be forwarded to us in ample time to permit us to submit a tender on your behalf before the Expiration Time of the Offer. Please note that the Offer, proration period, and withdrawal rights will expire at 12:00 a.m., New York time, on January 6, 2011, unless the Offer is extended.

The Offer is being made solely under the Offer to Purchase and the Letter of Transmittal and is being made to all record holders of shares of the Company's Common Stock. The Offer is not being made to, nor will tenders be accepted from or on behalf of, holders of shares residing in any jurisdiction in which the making of the Offer or acceptance thereof would not be in compliance with the securities, blue sky or other laws of such jurisdiction.

The Company's Board of Directors has approved the Offer. However, none of the Company's management, its Board of Directors, the Depositary nor the Information Agent, makes any recommendation to any stockholder as to whether to tender or refrain from tendering any shares or as to the price or prices at which stockholders may choose to tender their shares. The Company has not authorized any person to make any recommendation.

You should carefully evaluate all information in the Offer and should consult your own investment and tax advisors. You must decide whether to tender your shares and, if so, how many shares to tender and the price or prices at which you will tender them. In doing so, you should read carefully the information in the Offer to Purchase and the Letter of Transmittal.

INSTRUCTION FORM WITH RESPECT TO
Offer to Purchase for Cash
by
ROCKFORD CORPORATION
of
Up to \$2,500,000 in value of its Common Stock at a
Purchase Price Not Greater Than \$3.25 nor Less Than \$2.50 per Share

The undersigned acknowledges receipt of your letter and the enclosed Offer to Purchase, dated December 5, 2011 (the "Offer to Purchase"), and the Letter of Transmittal (which, together with any amendments or supplements thereto, collectively constitute the "Offer"), in connection with the offer by Rockford Corporation, an Arizona corporation (the "Company"), to purchase for cash shares of its Common Stock, no par value per share (the "Common Stock"), at a price not greater than \$3.25 nor less than \$2.50 per share, net to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions of the Offer.

The undersigned hereby instructs you to tender to the Company the number of shares indicated below or, if no number is indicated, all shares you hold for the account of the undersigned, at the price per share indicated below, on the terms and subject to the conditions of the Offer.

In participating in the Offer, the undersigned acknowledges that: (1) the Offer may be extended, modified, suspended or terminated by the Company as provided in the Offer to Purchase; (2) the undersigned is voluntarily participating in the Offer; (3) the future value of the Company's Common Stock is unknown and cannot be predicted with certainty; (4) the undersigned has received the Offer to Purchase; and (5) regardless of any action that the Company takes with respect to any or all income/capital gains tax, social security or insurance, transfer tax or other tax-related items ("Tax Items") related to the Offer and the disposition of shares, the undersigned acknowledges that the ultimate liability for all Tax Items is and remains his or her sole responsibility. In that regard, the undersigned authorizes the Company to withhold all applicable Tax Items legally payable by the undersigned.

Number of shares to be tendered by you for the account of the undersigned:
_____ shares.*

* Unless otherwise indicated it will be assumed that all shares held by us for your account are to be tendered.

THE UNDERSIGNED IS TENDERING SHARES AS FOLLOWS:

(Check only *one* box. If more than one box is checked, or if no box is checked, there is no valid tender of shares.)

SHARES TENDERED AT PRICE DETERMINED PURSUANT TO THE OFFER
(See *Instruction 5* of the Letter of Transmittal)

By checking this box **Instead Of One Of The Boxes Under** “Shares Tendered at Price Determined by Stockholder” below, the undersigned hereby tenders shares at the purchase price determined by the Company in accordance with the terms of the Offer. For purposes of determining the purchase price, those shares that are tendered by the undersigned agreeing to accept the purchase price determined in the Offer will be deemed to be tendered at the minimum price.

- The undersigned wishes to maximize the chance of having the Company purchase all the shares the undersigned is tendering (subject to the possibility of proration). Accordingly, by checking this ONE box **Instead Of One Of The Price Boxes Below**, the undersigned hereby tenders shares at, and is willing to accept, the purchase price determined by the Company pursuant to the Offer. This action could lower the purchase price and will result in receiving a price per share of as low as \$2.50 or as high as \$3.25.

— OR —

SHARES TENDERED AT PRICE DETERMINED BY STOCKHOLDER
(See *Instruction 5* of the Letter of Transmittal)

By checking ONE of the boxes below **Instead Of The Box Above**, the undersigned hereby tenders shares at the price checked. This action could result in none of the shares being purchased if the purchase price determined by the Company for the shares is less than the price checked below. If the purchase price determined by the Company for the shares is equal to or greater than the price checked, then all or a portion of the shares purchased by the Company will be purchased at such purchase price. **A stockholder who wishes to tender shares at more than one price must complete a separate Notice of Guaranteed Delivery and/or Letter of Transmittal for each price at which shares are being tendered.** The same Shares cannot be tendered (unless previously properly withdrawn in accordance with the terms of the Offer) at more than one price.

PRICE (IN DOLLARS) PER SHARE AT WHICH SHARES ARE BEING TENDERED

- \$2.50 \$2.75 \$3.00 \$3.25

ODD LOTS
(See *Instruction 4* of the Letter of Transmittal)

To be completed only if shares are being tendered by or on behalf of a person owning, beneficially or of record, an aggregate of fewer than 100 shares.

- By checking this box, the undersigned represents that the undersigned owns, whether beneficially or of record, an aggregate of fewer than 100 shares and is tendering all of those shares.

In addition, the undersigned is tendering shares either (check one box):

- at the price per share indicated above in the section captioned "Price (In Dollars) per Share at Which Shares Are Being Tendered" in the box titled "Share Tendered at Price Determined by Stockholder"; or
- at the purchase price, as the same will be determined by the Company in accordance with the terms of the Offer (persons checking this box need not indicate the price per share above).

CONDITIONAL TENDER
(See *Instruction 13* of the Letter of Transmittal)

A tendering stockholder may condition such stockholder's tender of shares upon the Company purchasing a specified minimum number of the shares tendered, all as described in Section 6 of the Offer to Purchase. Unless at least the minimum number of shares you indicate below is purchased by the Company pursuant to the terms of the Offer, none of the shares tendered by you will be purchased. **It is the tendering stockholder's responsibility to calculate the minimum number of shares that must be purchased if any are purchased, and you are urged to consult your own tax advisor before completing this section.** Unless this box has been checked and a minimum specified, your tender will be deemed unconditional.

- The minimum number of shares that must be purchased from me, if any are purchased from me, is: _____ shares.

If, because of proration, the minimum number of shares designated will not be purchased, the Company may accept conditional tenders by random lot, if necessary. However, to be eligible for purchase by random lot, the tendering stockholder must have tendered all of such stockholder's shares and checked this box:

- The tendered shares represent all shares held by the undersigned.

PLEASE SIGN ON THE FOLLOWING PAGE

Signature(s): _____

Name(s): _____
(Please Print)

Taxpayer Identification Number: _____

Address(es) (including zip code): _____

Area Code/Phone Number: _____

Date: _____

The method of delivery of this document is at the election and risk of the tendering stockholder. If delivery is by mail, then registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed to ensure timely delivery.

