

NOTICE OF GUARANTEED DELIVERY
(Not to Be Used for Signature Guarantee)
for
Tender of Shares of Common Stock
of
ROCKFORD CORPORATION

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.

As set forth in *Section 3* of the Offer to Purchase (as defined below) this form must be used to accept the Offer (as defined below) if (1) certificates for your shares of Common Stock, \$0.01 par value per share (the "Shares"), of the Company (as defined below), are not immediately available, (2) the procedures for book-entry transfer cannot be completed on a timely basis, or (3) time will not permit all required documents to reach the Depository prior to the Expiration Time (as defined in Section 1 of the Offer to Purchase). This form may be delivered by facsimile transmission or mail to the Depository. See Section 3 of the Offer to Purchase. Unless the context otherwise requires, all references to the "shares" shall refer to the shares of Common Stock of the Company.

The Depository for the Offer is:

Computershare Trust Company, N.A.

<i>If delivering by mail:</i> Computershare c/o Voluntary Corporate Actions P.O. Box 43011 Providence, RI 02940-3011	<i>If delivering by Facsimile (Eligible Institutions Only):</i> (617) 360-6810 For Confirmation Only Telephone: (781) 575-2332	<i>If delivering by overnight courier:</i> Computershare c/o Voluntary Corporate Actions Suite V 250 Royall Street Canton, MA 02021
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Delivery of this Notice of Guaranteed Delivery to an address, or transmission of instructions via a facsimile number, other than as set forth above will not constitute a valid delivery. For this Notice to be validly delivered, it must be received by the Depository at one of the above addresses before the expiration of the Offer. Deliveries to Rockford Corporation, Georgeson (the "Information Agent") or the book-entry transfer facility (as defined in Section 3 of the Offer to Purchase) may not be forwarded to the Depository and will not constitute a valid delivery.

This Notice is not to be used to guarantee signatures. If a signature on a Letter of Transmittal is required to be guaranteed by an Eligible Institution under the instructions in the Letter of Transmittal, the signature guarantee must appear in the applicable space provided in the signature box on the Letter of Transmittal.

**Note: Do not send certificates for Shares with this notice.
Certificates for Shares should be sent with the Letter of Transmittal.**

Ladies and Gentlemen:

The undersigned hereby tenders to Rockford Corporation, an Arizona corporation (the “Company”), at the price per share indicated in this Notice of Guaranteed Delivery, on the terms and subject to the conditions set forth in the Offer to Purchase, dated December 5, 2011 (the “Offer to Purchase”), and the Letter of Transmittal (the “Letter of Transmittal”) (which, together with any amendments or supplements, collectively constitute the “Offer”), receipt of which is hereby acknowledged, the number of shares set forth below, all pursuant to the guaranteed delivery procedures set forth in *Section 3* of the Offer to Purchase. Unless the context otherwise requires, all references to the “shares” shall refer to the shares of Common Stock of the Company.

Number of shares to be tendered: _____ shares (if partial tender, see Instruction 4 of the Letter of Transmittal).

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. The undersigned either (check one box):

- is the beneficial or record owner of fewer than 100 shares in the aggregate, all of which are being tendered; or
- is a broker, dealer, commercial bank, trust company, or other nominee that (a) is tendering for the beneficial owner(s), shares with respect to which it is the record holder, and (b) believes, based upon representations made to it by the beneficial owner(s), that each such person is the beneficial owner of fewer than 100 shares in the aggregate and is tendering all of the shares.

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 each Stockholder is urged to consult his or her 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.

Certificate Nos. (if available): _____

Name(s) of Record Holder(s): _____

(Please Type or Print)

Address(es): _____

Zip Code: _____

Daytime Area Code and Telephone Number: _____

Signature(s): _____

Dated: _____

If shares will be tendered by book-entry transfer, check this box and provide the following information:

Name of Tendering Institution: _____

Account Number at Book-Entry Transfer Facility: _____

THE GUARANTEE SET FORTH BELOW MUST BE COMPLETED.

GUARANTEE (Not to Be Used for Signature Guarantee)

The undersigned, a firm that is a member in good standing of a recognized Medallion Program approved by the Securities Transfer Association, Inc., including the Securities Transfer Agents Medallion Program, the New York Shares Exchange, Inc. Medallion Signature Program or the Shares Exchange Medallion Program, or is otherwise an "eligible guarantor institution," as that term is defined in Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), hereby guarantees (1) that the above named person(s) "own(s)" the shares tendered hereby within the meaning of Rule 14e-4 under the Exchange Act, (2) that such tender of shares complies with Rule 14e-4 under the Exchange Act and (3) to deliver to the Depository either the certificates representing the shares tendered hereby, in proper form for transfer, or a book-entry confirmation (as defined in the Offer to Purchase) with respect to such shares, in any such case together with a properly completed and duly executed Letter of Transmittal (or a facsimile thereof), with any required signature guarantees, or an agent's message (as defined in the Offer to Purchase) in the case of a book-entry transfer, and any other required documents, within three trading days after the date hereof.

The eligible institution that completes this form must communicate the guarantee to the Depository and must deliver the Letter of Transmittal and certificates for shares to the Depository within the time period shown herein. Failure to do so could result in financial loss to such eligible institution.

Name of Firm: _____

Authorized Signature: _____

Name: _____

(Please Type or Print)

Title: _____

Address: _____

Zip Code: _____

Area Code and Telephone Number: _____

Dated: _____