

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 144  
NOTICE OF PROPOSED SALE OF SECURITIES  
PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933**

**ATTENTION:** *Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale of securities or executing a sale directly with a market maker.*

<b>OMB APPROVAL</b>	
OMB Number: 3235-0101	
Expires: July 31, 2023	
Estimated average burden hours per response ..... 1.00	
<b>SEC USE ONLY</b>	
DOCUMENT SEQUENCE NO.	
CUSIP NUMBER	
WORK LOCATION	

1 (a) NAME OF ISSUER <i>(Please type or print)</i> <b>AudioCodes Ltd.</b>		(b) IRS IDENT. NO.	(c) S.E.C. FILE NO. <b>000-30070</b>	WORK LOCATION	
1 (d) ADDRESS OF ISSUER <b>1 HAYARDEN St., AIRPORT CITY, LOD, 7019900, ISRAEL</b>		STREET CITY STATE ZIP CODE		(e) TELEPHONE NO.	
				AREA CODE <b>+972-3</b>	NUMBER <b>9764105</b>
2 (a) NAME OF PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD <b>LIOR ALDEMA</b>		RELATIONSHIP TO ISSUER <b>CBO</b>	(c) ADDRESS STREET CITY STATE ZIP CODE <b>1 HAYARDEN St., AIRPORT CITY, LOD, 7019900, ISRAEL</b>		

**INSTRUCTION:** *The person filing this notice should contact the issuer to obtain the I.R.S. Identification Number and the S.E.C. File Number.*

3 (a) Title of the Class of Securities To Be Sold	(b) Name and Address of Each Broker Through Whom the Securities are to be Offered or Each Market Maker who is Acquiring the Securities	SEC USE ONLY	(c) Number of Shares or Other Units To Be Sold <i>(See instr. 3(c))</i>	(d) Aggregate Market Value <i>(See instr. 3(d))</i>	(e) Number of Shares or Other Units Outstanding <i>(See instr. 3(e))</i>	(f) Approximate Date of Sale <i>(See instr. 3(f))</i> (MO. DAY YR.)	(g) Name of Each Securities Exchange <i>(See instr. 3(g))</i>
		Broker-Dealer File Number					
<b>Common</b>	<b>Oppenheimer &amp; Co. Inc. 85 Broad St. New York, NY 10004</b>		<b>15,387</b>	<b>\$221,265</b>	<b>32,498,215</b>	<b>03/20/2023</b>	<b>NASDAQ</b>

**INSTRUCTIONS:**

- (a) Name of issuer  
(b) Issuer's I.R.S. Identification Number  
(c) Issuer's S.E.C. file number, if any  
(d) Issuer's address, including zip code  
(e) Issuer's telephone number, including area code

- (a) Name of person for whose account the securities are to be sold  
(b) Such person's relationship to the issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing) (c) Such person's address, including zip code

- (a) Title of the class of securities to be sold  
(b) Name and address of each broker through whom the securities are intended to be sold  
(c) Number of shares or other units to be sold (if debt securities, give the aggregate face amount)  
(d) Aggregate market value of the securities to be sold as of a specified date within 10 days prior to the filing of this notice  
(e) Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer  
(f) Approximate date on which the securities are to be sold  
(g) Name of each securities exchange, if any, on which the securities are intended to be sold

**Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

SEC 1147 (08-07)

**TABLE I — SECURITIES TO BE SOLD**

*Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or any part of the purchase price or other consideration therefore:*

Title of the Class	Date you Acquired	Nature of Acquisition Transaction	Name of Person from Whom Acquired (If gift, also give date donor acquired)	Amount of Securities Acquired	Date of Payment	Nature of Payment
COMMON	10/22/2018	Employee Stock Option Plan	From the Issuer	7,500	Upon Exercise	Cash
	04/26/2020	Restricted Stock Units		45,000	N/A	N/A
	04/26/2021	Restricted Stock Units		45,000	N/A	N/A
	04/28/2022	Restricted Stock Units		6,400	N/A	N/A
	04/28/2022	Restricted Stock Units		45,000	N/A	N/A
	04/29/2019	Restricted Stock Units		30,000	N/A	N/A

**INSTRUCTIONS:** If the securities were purchased and full payment therefore was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

**TABLE II — SECURITIES SOLD DURING THE PAST 3 MONTHS**

*Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.*

Name and Address of Seller	Title of Securities Sold	Date of Sale	Amount of Securities Sold	Gross Proceeds

**REMARKS:** The shares represented by the Form 144 are being sold pursuant to a Rule 10b5-1 © plan dated February 16, 2023, and the representations below regarding the seller's knowledge of material information speaks as of that plan adoption date.

**INSTRUCTIONS:**

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

**ATTENTION:** The person for whose account the securities to which this notice relates are to be sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective operations of the Issuer of the securities to be sold which has not been publicly disclosed. If such person has adopted a written trading plan or given trading instructions to satisfy Rule 10b5-1 under the Exchange Act, by signing the form and indicating the date that the plan was adopted or the instruction given, that person makes such representation as of the plan adoption or instruction date.

03/20/2023

DATE OF NOTICE  
02/16/2023

DATE OF PLAN ADOPTION OR GIVING OF INSTRUCTION,

(SIGNATURE)

*The notice shall be signed by the person for whose account the securities are to be sold. At least one copy*

IF RELYING ON RULE 10B5-1

*of the notice shall be manually signed. Any copies not manually signed shall bear typed or printed signatures.*

**ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 1001)**