



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 21, 2010

Shabtai Adlersberg  
Chief Executive Officer  
Audiocodes Ltd.  
1 Hayarden Street  
Airport City Lod 70151  
Israel

**Re: Audiocodes Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed June 29, 2010**  
**File No. 000-30070**

Dear Mr. Adlersberg:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director