



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

December 5, 2017

Shabtai Adlersberg
Chief Executive Officer and President
AudioCodes Ltd.
1 Hayarden Street
Airport City, Lod, 7019900
Israel

**Re: AudioCodes Ltd.
Form 20-F for Fiscal Year Ended December 31, 2016
Filed March 20, 2017
File No. 000-30070**

Dear Mr. Adlersberg:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications