UNITED STATES SECURITIES AND EXCHANGE COMMISSION July 22, 2008

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

AudioCodes Ltd.

File No. 0-30070 CF#22326

AudioCodes Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on June 24, 2008.

Based on representations by AudioCodes Ltd. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 4.34 through June 30, 2010

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Patti J. Dennis Chief, Office of Disclosure Support