

**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#22279**

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AudioCodes Ltd. submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on June 29, 2006.

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 4.27                      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