



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

DIVISION OF
CORPORATION FINANCE

July 23, 2019

Via E-mail
Erez Antebi
Chief Executive Officer
Allot Ltd.
22 Hanagar Street
Neve Ne'eman Industrial Zone B
Hod-Hasharon 45240
Israel

Re: Allot Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2018
Filed March 19, 2019
File No. 1-33129

Dear Mr. Antebi:

We refer you to our comment letter dated June 28, 2019 regarding potential business contacts with Syria, Sudan and North Korea. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Alberto Sessa
Chief Financial Officer

Barbara Jacobs
Assistant Director