



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2024

Niran Baruch  
Chief Financial Officer  
AUDIOCODES LTD  
1 Hayarden Steet  
Airport City Lod 7019900, Israel

**Re: AUDIOCODES LTD**  
**Form 20-F for the Year Ended December 31, 2023**  
**Form 6-K furnished May 7, 2024**  
**File No. 000-30070**

Dear Niran Baruch:

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,

Division of Corporation Finance  
Office of Manufacturing