

AUDIOCODES LTD
Form 6-K
January 31, 2006

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 6-K

Report of Foreign Private Issuer Pursuant to Rule 13a-16 or 15d-16

under the Securities Exchange Act of 1934

For the Month of January, 2006

Commission file number 0-30070

AUDIOCODES LTD.

(Translation of registrant's name into English)

1 Hayarden Street. Airport City. Lod 70151 • ISRAEL

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form
20-F

Form
40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

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Yes

No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-__

On January 30, 2006, AudioCodes Ltd. (the "Company") issued a press release announcing revenues and net income for the fourth quarter of 2005 and fiscal year ended December 31, 2005. A copy of this press release is annexed hereto as Exhibit 1.

The following document is attached hereto and incorporated by reference herein:

Exhibit 1. Press Release, dated January 30, 2006, announcing revenues and net income for the fourth quarter of 2005 and fiscal year ended December 31, 2005.

The information set forth in the first, second, third, fourth and fifth paragraphs of, and the condensed consolidated balance sheets, condensed consolidated statements of operations and condensed interim consolidated statements of cash flows contained in, the press release attached as Exhibit 1 to this Report on Form 6-K are hereby incorporated by reference into (i) the Registrant's Registration Statement on Form F-3, Registration No. 333-117703; (ii) the Registrant's Registration Statement on Form F-3, Registration No. 333-123859; (iii) the Registrant's Registration Statement on Form S-8, Registration No. 333-11894; (iv) the Registrant's Registration Statement on Form S-8, Registration No. 333-13268; (v) the Registrant's Registration Statement on Form S-8, Registration No. 333-13378; and (vi) the Registrant's Registration Statement on Form S-8, Registration No. 333-105473.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AUDIOCODES LTD.
(Registrant)

By:/s/ Nachum Falek
Nachum Falek
Vice President of Finance and
Chief Financial Officer

Dated: January 31, 2006

EXHIBIT INDEX

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|--|
| 1. | <u>Press Release, dated January 30, 2006, announcing revenues and net income for the fourth quarter of 2005 and fiscal year ended December 31, 2005.</u> |