
FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16 of the Securities Exchange Act of 1934

For the Month of April, 2005

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.

Yes ☐ No ☒

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

On April 6, 2005, AudioCodes Ltd. (the “Company”) issued a press release announcing that it has filed a resale shelf registration statement on Form F-3 with the Securities and Exchange Commission, covering resales of \$125 million aggregate principal amount of its 2.00% Senior Convertible Notes due 2024 and the ordinary shares issuable upon conversion of such Notes. A copy of the press release is annexed hereto as Exhibit 1.

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

- Exhibit 1. Press Release, dated April 6, 2005, announcing the Company's filing of a resale shelf registration statement on Form F-3 with the Securities and Exchange Commission, covering resales of \$125 million aggregate principal amount of the Company's 2.00% Senior Convertible Notes due 2024 and the ordinary shares issuable upon conversion of such Notes.

The information set forth in the first, second, third and fourth paragraphs of the press release attached as Exhibit 1 to this Report on Form 6-K is 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 S-8, Registration No. 333-11894; (iii) the Registrant’s Registration Statement on Form S-8, Registration No. 333-13268; (iv) the Registrant’s Registration Statement on Form S-8, Registration No. 333-13378; (v) the Registrant’s Registration Statement on Form S-8, Registration No. 333-105473; and (vi) the Registrant’s Registration Statement on Form F-3, Registration No. 333-123859.

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
Chief Financial Officer

Dated: April 6, 2005

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
1.	Press Release, dated April 6, 2005, announcing the Company's filing of a resale shelf registration statement on Form F-3 with the Securities and Exchange Commission, covering resales of \$125 million aggregate principal amount of the Company's 2.00% Senior Convertible Notes due 2024 and the ordinary shares issuable upon conversion of such Notes.



PRESS RELEASE

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AudioCodes Files Resale Shelf Registration Statement for Previously Issued 2.00% Senior Convertible Notes due 2024

Lod, Israel – April 6, 2005 – AudioCodes Ltd. (NASDAQ: AUDC), a leading provider of Voice over Packet (VoP) technologies and Voice Network products, today announced that on April 5, 2005 it has filed a resale shelf registration statement on Form F-3 with the Securities and Exchange Commission (the “SEC”), covering resales of \$125 million aggregate principal amount of its 2.00% Senior Convertible Notes due 2024 (the “Notes”) and the ordinary shares issuable upon conversion of the Notes.

In November 2004, AudioCodes completed the sale of the Notes in a private placement to the initial purchasers of the Notes. The initial purchasers resold the Notes to qualified institutional buyers in accordance with Rule 144A under the Securities Act of 1933, as amended.

The registration statement filed with the SEC today has not yet become effective. When the SEC declares the registration statement effective, the selling securityholders named therein may use the prospectus included in the registration statement from time to time to resell their Notes and any ordinary shares issued upon conversion of the Notes. AudioCodes intends to announce when the SEC has declared the registration statement effective.

AudioCodes will not receive any of the proceeds from the resale or the Notes or the ordinary shares issuable upon conversion of the Notes pursuant to the registration statement.

This press release shall not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Notes or the ordinary shares issuable upon conversion of the Notes in any state in which such offer, solicitation, or sale would be unlawful prior to registration or qualification under the securities laws of any such state.

About AudioCodes

AudioCodes Ltd. enables the new voice infrastructure by providing innovative, reliable and cost-effective Voice over Packet technology and Voice Network products to OEMs, network equipment providers and system integrators. AudioCodes provides its customers and partners with a diverse range of flexible, comprehensive media gateway and media processing technologies, based on VoIPerfectTM – AudioCodes’ underlying, best-of- breed, core media gateway architecture. The company is a market leader in voice compression technology and is a key originator of the ITU G.723.1 standard for the emerging Voice over IP market. AudioCodes voice network products feature media gateway and media server platforms for packet-based applications in the wireline, wireless, broadband access, and enhanced voice services markets. AudioCodes enabling technology products include VoIP and CTI communication boards, VoIP media gateway processors and modules, and CPE devices. Its customers include the leading telecom and data network equipment providers globally. AudioCodes’ international headquarters and R&D facilities are located in Israel, with U.S. headquarters in San Jose, California. Additional offices are in Boston (MA), Chicago (IL), Research Triangle Park (NC), Somerset (NJ), Beijing, London, Mexico City, Paris and Tokyo.

For more information on AudioCodes, visit <http://www.audiocodes.com> or call

+1 (408) 577-0488.

Statements concerning AudioCodes’ business outlook or future economic performance; product introductions and plans and objectives related thereto; and statements concerning assumptions made or expectations as to any future events, conditions, performance or other matters, are “forward-looking statements” as that term is defined under U.S. Federal securities laws. Forward-looking statements are subject to various risks, uncertainties and other factors that could cause actual results to differ materially from those stated in such statements. These risks, uncertainties and factors include, but are not limited to: the effect of global economic conditions in general and conditions in AudioCodes’ industry and target markets in particular; shifts in supply and demand; market acceptance of new products and continuing products’ demand; the impact of competitive products and pricing on AudioCodes’ and its customers’ products and markets; timely product and technology development/upgrades and the ability to manage changes in market conditions as needed; and other factors detailed in AudioCodes’ filings with the Securities and Exchange Commission. AudioCodes assumes no obligation to update the information in this release.

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