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
of the Securities Exchange Act of 1934

For the Month of October, 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.

Yes ☐ No ☒

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

On October 27, 2006, AudioCodes Ltd. (the "Registrant") published in newspapers in Israel a notice that it will hold its Annual General Meeting of Shareholders on December 5, 2006. A translation into English of the original notice, which was published in Hebrew, is attached hereto as Exhibit 1.

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

Exhibit 1 Translation into English of original notice, published in Hebrew, of the Annual General Meeting of Shareholders of the Registrant.

The information set forth in the first paragraph above and the translation 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 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/ Itamar Rosen

Itamar Rosen
Company Secretary and
General Counsel

Dated: October 27, 2006

EXHIBIT INDEX

Exhibit 1	Translation into English of original notice, published in Hebrew, of the Annual General Meeting of Shareholders of the Registrant.

Exhibit 1

AUDIOCODES LTD.
1 Hayarden Street
Airport City, Lod 70151, Israel

NOTICE OF ANNUAL GENERAL MEETING OF SHAREHOLDERS
December 5, 2006

TO THE SHAREHOLDERS OF AUDIOCODES LTD.:

NOTICE IS HEREBY GIVEN that the Annual General Meeting of Shareholders (the "Meeting") of AudioCodes Ltd. (the "Company"), will be held on Tuesday, December 5, 2006 at 11:00 a.m., local time, at the principal executive offices of the Company located at 1 Hayarden Street, Airport City, Lod 70151, Israel (the telephone number at that address is +972-3-976-4000), for the following purposes:

(1) to reelect Mr. Shabtai Adlersberg as a Class III director;
(2) to reelect Mr. Doron Nevo as an outside director for an additional term of three years;
(3) to elect Ms. Karen Sarid as an outside director for a term of three years;
(4) to authorize the Chairman of the Board to continue to serve as the Chief Executive Officer;
(5) to ratify the appointment of Kost Forer Gabbay & Kasierer, a member of Ernst & Young Global, as the independent auditors of the Company for the year ending December 31, 2006 and to authorize the Board of Directors (or the Audit Committee of the Board of Directors, if authorized by the Board) to determine the compensation of the auditors;
(6) subject to approval of proposals (2) and (3), to approve the grant to Doron Nevo and Karen Sarid of options to purchase ordinary shares of the Company; and
(7) to review and discuss the audited Consolidated Financial Statements of the Company for the year ended December 31, 2005.

Record Date

Only shareholders who hold Ordinary Shares, nominal value NIS 0.01, of the Company at the close of business on November 2, 2006 (the "Record Date") will be entitled to notice of, and to vote at, the Meeting and any adjournments thereof.

According to the Companies Law Regulations (Confirmation of Ownership of Shares for Voting in the General Meeting), 2000, if a shareholder holds shares through a TASE Member (as defined below) and the shares are registered in the name of such TASE Member on the books of the Company's registration company, the shareholder may provide to the Company, prior to the Meeting, a certification confirming his ownership of the shares on the Record Date. Such certification may be obtained at the TASE Member's offices or may be sent to the shareholder by mail (subject to payment of the cost of mailing), at the election of the shareholder; *provided* that the shareholder's request shall have been submitted with respect to a specific securities account.

All shareholders of record on the Record Date are cordially invited to attend and vote at the Meeting in person or by proxy, pursuant to the Company's Articles of Association.

Shareholders may sign and return proxy cards to the Company no later than 11:00 AM (Israel time) on December 4, 2006.

Shareholders may send standpoint notices to the Company no later than November 12, 2006.

Vote Required

The affirmative vote of the holders of a majority of the voting power represented at the Meeting in person or by proxy is necessary for the approval of proposals (1) through (6) above. In addition, the approval of proposals (2) to (4) requires that the shareholder approval include at least one-third, in respect of proposals (2) and (3), and two-thirds, in respect of proposal (4), of the shares (other than shares held by the Company's controlling shareholders, if any) that are present, in person or by proxy, and voting at the Meeting or, alternatively, the total shareholdings of the shareholders who are not controlling shareholders of the Company and who vote against these proposals must not represent more than one percent of the voting rights in the Company.

Review of Documents

Shareholders may review the full version of the foregoing items of business and the Proxy Statement, which includes the full version of the proposed resolutions and a proxy card, at the principal executive offices of the Company located at 1 Hayarden Street, Airport City, Lod 70151, Israel, upon prior notice and during regular working hours (tel no.: +972-3-976-4000) until the Meeting date. A copy of the Proxy Statement will also be available at the following websites: http://www.tase.co.il/tase/ or http://www.magna.isa.gov.il (the "Distribution Sites").

Each member of The Tel-Aviv Stock Exchange Ltd. (a "TASE Member") shall e-mail, upon request and without charge, a link to the Distribution Sites, to each shareholder who is not listed in the Company's shareholder register and whose shares are held through the TASE Member, *provided* that each shareholder's request shall have been submitted (a) with respect to a specific securities account, and (b) prior to the Record Date.

AUDIOCODES LTD.