
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 November, 2012

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 office)

Indicate by check mark whether the registrant files or will file annual reports under cover of 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.

On November 5, 2012, AudioCodes Ltd. (the “Registrant”) issued a press release announcing financial results for the third quarter of 2012. A copy of this press release is attached hereto as Exhibit 1 and incorporated by reference herein.

The information set forth in the second, third, sixth and seventh paragraphs of, and the condensed consolidated balance sheets, condensed consolidated statements of operations and condensed consolidated statement 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 S-8, File No. 333-11894; (ii) the Registrant’s Registration Statement on Form S-8, File No. 333-13268; (iii) the Registrant’s Registration Statement on Form S-8, File No. 333-105473; (iv) the Registrant’s Registration Statement on Form S-8, File No. 333-144825; (v) the Registrant’s Registration Statement on Form S-8, File No. 333-160330; (vi) the Registrant’s Registration Statement on Form S-8, File No. 333-170676; and (vii) the Registrant’s Registration Statement on Form F-3, File No. 333-172268.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
1	Press Release, dated November 5, 2012, announcing financial results for the third quarter of 2012.

P R E S S R E L E A S E**Company Contacts**

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AudioCodes Reports Third Quarter 2012 Results

Lod, Israel – November 5, 2012 – AudioCodes (NasdaqGS: AUDC), a leading provider of Voice over IP (VoIP) technologies, products and services, today announced financial results for the third quarter ended September 30, 2012.

Revenues for the third quarter of 2012 were \$31.4 million, compared to \$31.0 million for the second quarter of 2012, and \$36.0 million for the third quarter of 2011.

Net loss in accordance with U.S. generally accepted accounting principles (GAAP) was \$1.1 million, or (\$0.03) per diluted share, for the third quarter of 2012, compared to \$2.0 million, or (\$0.05) per diluted share, for the second quarter of 2012, and \$527,000, or (\$0.01) per diluted share, for the third quarter of 2011.

Non-GAAP net loss for the third quarter of 2012 was \$419,000, or (\$0.01) per diluted share, compared to \$1.4 million, or (\$0.04) per diluted share, for the second quarter of 2012, and non-GAAP net income of \$274,000, or \$0.01 per diluted share, for the third quarter of 2011.

Non-GAAP net income (loss) excludes: (i) stock-based compensation expenses; and (ii) amortization expenses related to intangible assets. A reconciliation of net income (loss) on a GAAP basis to a non-GAAP basis is provided in the tables that accompany the condensed consolidated financial statements contained in this press release.

In accordance with AudioCodes' Board of Directors authorized program to repurchase up to 4.0 million of the Company's Ordinary Shares, NIS 0.01 nominal (par) value, which was approximately 10% of the Company's outstanding shares at the time the program was authorized in October 2011, the Company repurchased a total of approximately 1,274,000 of its ordinary shares at an aggregate cost of approximately \$2.5 million during the third quarter of 2012. As of October 1, 2012, the authorized stock repurchase program was completed, with AudioCodes having repurchased 3.96 million of its ordinary shares at an aggregate cost of approximately \$10.7 million.

Cash and cash equivalents, bank deposits and marketable securities were \$54.1 million as of September 30, 2012, compared to \$60.7 million as of June 30, 2012 and \$72.8 million as of September 30, 2011. The quarter-to-quarter net decrease in cash balances was primarily related to cash used for operating activities and the reduction in the Company's accounts payable outstanding as well as \$2.5 million used for the repayment of loans and \$2.0 million used for the aforementioned repurchase of ordinary shares during the quarter.

"We are pleased to report a return to sequential growth and improved financial performance for the third quarter of 2012," said Shabtai Adlersberg, Chairman, President and Chief Executive Officer of AudioCodes. "Third quarter revenues demonstrate growth in key emerging business lines for the company, including with respect to the session border controller (SBC) and multi-service business router (MSBR) activities. We saw increased traction of our strategy to focus on the growing markets of unified communications, contact centers and business communications services, and experienced growing collaboration with our industry partners, which we believe will help us grow in coming years."

"As we remain focused on improving bottom line results, we made solid progress with our restructuring plan announced in July 2012. Third quarter financial results reflect our initial progress on this front and provide support for our stated goal of returning to profitability in coming months," concluded Mr. Adlersberg.

Conference Call & Web Cast Information

AudioCodes will conduct a conference call at 9:00 A.M., Eastern Time today to discuss the Company's third quarter 2012 operating performance, financial results and updated outlook. The conference call will be

simultaneously Web cast. Investors are invited to listen to the call live via Web cast at the AudioCodes corporate website at www.audiocodes.com.

About AudioCodes

AudioCodes Ltd. (NasdaqGS: AUDC) designs, develops and sells advanced Voice over IP (VoIP) and converged VoIP and Data networking products and applications to Service Providers and Enterprises. AudioCodes is a VoIP technology market leader focused on converged VoIP and data communications and its products are deployed globally in Broadband, Mobile, Enterprise networks and Cable. The Company provides a range of innovative, cost-effective products including Media Gateways, Multi-Service Business Routers, Session Border Controllers (SBC), Residential Gateways, IP Phones, Media Servers and Value Added Applications. AudioCodes' underlying technology, VolPerfectHD™, relies on AudioCodes' leadership in DSP, voice coding and voice processing technologies. AudioCodes' High Definition (HD) VoIP technologies and products provide enhanced intelligibility and a better end user communication experience in Voice communications. For more information on AudioCodes, visit <http://www.audiocodes.com>.

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 the demand for existing products; 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; possible disruptions from acquisitions; the ability of AudioCodes to successfully integrate the products and operations of acquired companies into AudioCodes' business; and other factors detailed in AudioCodes' filings with the U.S. Securities and Exchange Commission. AudioCodes assumes no obligation to update the information in this release.

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Summary financial data follows

**AUDIOCODES LTD. AND ITS SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS**
U.S. dollars in thousands

	September 30, 2012 <u>Unaudited</u>	December 31, 2011 <u>Audited</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 9,446	\$ 28,257
Short-term and restricted bank deposits	13,278	14,008
Short-term marketable securities and accrued interest	4,415	345
Trade receivables, net	26,904	30,923
Other receivables and prepaid expenses	6,885	4,477
Deferred tax assets	2,600	2,600
Inventories	18,732	20,415
Total current assets	<u>82,260</u>	<u>101,025</u>
LONG-TERM INVESTMENTS:		
Long-term and restricted bank deposits	7,530	9,120
Long-term marketable securities	19,421	23,823
Investments in an affiliated company	1,309	1,251
Deferred tax assets	2,600	2,600
Severance pay funds	15,063	15,410
Total long-term assets	<u>45,923</u>	<u>52,204</u>
PROPERTY AND EQUIPMENT, NET	<u>3,922</u>	<u>3,368</u>
GOODWILL, INTANGIBLE ASSETS AND OTHER, NET	<u>35,234</u>	<u>36,080</u>
Total assets	<u><u>\$ 167,339</u></u>	<u><u>\$ 192,677</u></u>
LIABILITIES AND EQUITY		
CURRENT LIABILITIES:		
Current maturities of long-term bank loans	\$ 9,936	\$ 10,243
Trade payables	6,664	12,362
Other payables and accrued expenses	17,174	18,102
Deferred revenues	5,200	5,235
Total current liabilities	<u>38,974</u>	<u>45,942</u>
LONG-TERM LIABILITIES:		
Accrued severance pay	15,450	\$ 16,106
Long-term bank loans	15,843	22,912
Senior convertible notes	353	353
Deferred revenues and other liabilities	878	1,345
Total long-term liabilities	<u>32,524</u>	<u>40,716</u>
Total equity	<u>95,841</u>	<u>106,019</u>
Total liabilities and equity	<u><u>\$ 167,339</u></u>	<u><u>\$ 192,677</u></u>

AUDICODES LTD. AND ITS SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
U.S. dollars in thousands, except per share data

	Nine months ended		Three months ended	
	September 30,		September 30,	
	2012	2011	2012	2011
	<u>(Unaudited)</u>		<u>(Unaudited)</u>	
Revenues	\$ 94,684	\$ 118,604	\$ 31,363	\$ 36,049
Cost of revenues	<u>40,194</u>	<u>48,937</u>	<u>13,551</u>	<u>14,903</u>
Gross profit	54,490	69,667	17,812	21,146
Operating expenses:				
Research and development, net	22,446	23,909	7,201	7,939
Selling and marketing	30,319	32,485	9,567	11,157
General and administrative	<u>6,481</u>	<u>6,854</u>	<u>2,278</u>	<u>2,408</u>
Total operating expenses	<u>59,246</u>	<u>63,248</u>	<u>19,046</u>	<u>21,504</u>
Operating income (loss)	(4,756)	6,419	(1,234)	(358)
Financial income (expenses), net	<u>366</u>	<u>516</u>	<u>231</u>	<u>(127)</u>
Income (loss) before taxes on income	(4,390)	6,935	(1,003)	(485)
Taxes on income, net	(284)	(193)	(101)	(46)
Equity in profit (losses) of an affiliated companies	<u>(27)</u>	<u>(248)</u>	<u>(4)</u>	<u>4</u>
Net income (loss)	<u>\$ (4,701)</u>	<u>\$ 6,494</u>	<u>\$ (1,108)</u>	<u>\$ (527)</u>
Basic net earnings (loss) per share	<u>\$ (0.12)</u>	<u>\$ 0.16</u>	<u>\$ (0.03)</u>	<u>\$ (0.01)</u>
Diluted net earnings (loss) per share	<u>\$ (0.12)</u>	<u>\$ 0.15</u>	<u>\$ (0.03)</u>	<u>\$ (0.01)</u>
Weighted average number of shares used in computing basic net earnings (loss) per share (in thousands)	<u>39,523</u>	<u>41,553</u>	<u>38,673</u>	<u>41,718</u>
Weighted average number of shares used in computing diluted net earnings (loss) per share (in thousands)	<u>39,523</u>	<u>42,110</u>	<u>38,673</u>	<u>41,718</u>

AUDICODES LTD. AND ITS SUBSIDIARIES
NON-GAAP PROFORMA STATEMENTS OF OPERATIONS
U.S. dollars in thousands, except per share data

	Nine months ended		Three months ended	
	September 30,		September 30,	
	2012	2011	2012	2011
	(Unaudited)		(Unaudited)	
Revenues	\$ 94,684	\$ 118,604	\$ 31,363	\$ 36,049
Cost of revenues (1) (2)	39,520	48,025	13,327	14,664
Gross profit	55,164	70,579	18,036	21,385
Operating expenses:				
Research and development, net (1)	22,144	23,504	7,110	7,815
Selling and marketing (1) (2)	29,707	31,473	9,342	10,883
General and administrative (1)	6,026	6,310	2,129	2,244
Total operating expenses	57,877	61,287	18,581	20,942
Operating income (loss)	(2,713)	9,292	(545)	443
Financial income (expenses), net	366	516	231	(127)
Income (loss) before taxes on income	(2,347)	9,808	(314)	316
Taxes on income, net	(284)	(193)	(101)	(46)
Equity in profit (losses) of an affiliated companies	(27)	(248)	(4)	4
Net income (loss)	<u>\$ (2,658)</u>	<u>\$ 9,367</u>	<u>\$ (419)</u>	<u>\$ 274</u>
Diluted net earnings (loss) per share	<u>\$ (0.07)</u>	<u>\$ 0.22</u>	<u>\$ (0.01)</u>	<u>\$ 0.01</u>
Weighted average number of shares used in computing diluted net earnings (loss) per share (in thousands)	<u>39,523</u>	<u>42,589</u>	<u>38,673</u>	<u>42,521</u>

(1) Excluding stock-based compensation expenses related to options and restricted stock units granted to employees and others.

(2) Excluding amortization of intangible assets related to the acquisitions of Nuera, Netrake and CTI Squared.

Note: Non-GAAP measures should be considered in addition to, and not as a substitute for, the results prepared in accordance with GAAP. The Company believes that non-GAAP information is useful because it can enhance the understanding of its ongoing economic performance and therefore uses internally this non-GAAP information to evaluate and manage its operations. The Company has chosen to provide this information to investors to enable them to perform comparisons of operating results in a manner similar to how the Company analyzes its operating results and because many comparable companies report this type of information.

AUDICODES LTD. AND ITS SUBSIDIARIES
RECONCILIATION OF GAAP NET INCOME (LOSS) TO NON-GAAP NET INCOME (LOSS)
U.S. dollars in thousands, except per share data

	Nine months ended		Three months ended	
	September 30,		September 30,	
	2012	2011	2012	2011
	(Unaudited)		(Unaudited)	
GAAP net income (loss)	<u>\$ (4,701)</u>	<u>\$ 6,494</u>	<u>\$ (1,108)</u>	<u>\$ (527)</u>
GAAP net earnings (loss) per share	<u>\$ (0.12)</u>	<u>\$ 0.15</u>	<u>\$ (0.03)</u>	<u>\$ (0.01)</u>
Cost of revenues:				
Stock-based compensation (1)	56	97	18	33
Amortization expenses (2)	<u>618</u>	<u>815</u>	<u>206</u>	<u>206</u>
	674	912	224	239
Research and development, net:				
Stock-based compensation (1)	302	405	91	124
Selling and marketing:				
Stock-based compensation (1)	384	784	149	198
Amortization expenses (2)	<u>228</u>	<u>228</u>	<u>76</u>	<u>76</u>
	612	1,012	225	274
General and administrative:				
Stock-based compensation (1)	<u>455</u>	<u>544</u>	<u>149</u>	<u>164</u>
Non-GAAP net income (loss)	<u>\$ (2,658)</u>	<u>\$ 9,367</u>	<u>\$ (419)</u>	<u>\$ 274</u>
Non-GAAP Diluted net earnings (loss) per share	<u>\$ (0.07)</u>	<u>\$ 0.22</u>	<u>\$ (0.01)</u>	<u>\$ 0.01</u>

(1) Stock-based compensation expenses related to options and restricted stock units granted to employees and others.

(2) Amortization of intangible assets related to the acquisitions of Nuera, Netrake and CTI Squared.

Note: Non-GAAP measures should be considered in addition to, and not as a substitute for, the results prepared in accordance with GAAP. The Company believes that non-GAAP information is useful because it can enhance the understanding of its ongoing economic performance and therefore uses internally this non-GAAP information to evaluate and manage its operations. The Company has chosen to provide this information to investors to enable them to perform comparisons of operating results in a manner similar to how the Company analyzes its operating results and because many comparable companies report this type of information.

AUDIOCODES LTD. AND ITS SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
U.S. dollars in thousands

	Nine months ended September 30,		Three months ended September 30,	
	2012 <u>(Unaudited)</u>	2011 <u>(Unaudited)</u>	2012 <u>(Unaudited)</u>	2011 <u>(Unaudited)</u>
<u>Cash flows from operating activities:</u>				
Net income (loss)	\$ (4,701)	\$ 6,494	\$ (1,108)	\$ (527)
Adjustments required to reconcile net income to net cash provided by operating activities:				
Depreciation and amortization	2,136	2,522	735	721
Amortization of marketable securities premiums and accretion of discounts, net	327	306	110	110
Equity in losses (profit) of affiliated companies and interest on loans to affiliated company	14	248	(9)	(4)
Decrease in accrued severance pay, net	(309)	(50)	(89)	(5)
Stock-based compensation expenses	1,197	1,831	407	(76)
Decrease (increase) in accrued interest on marketable securities, bank deposits and structured notes	5	(181)	-	(3)
Decrease (increase) in trade receivables, net	4,019	(*) (5,526)	219	(*) 1,718
Decrease (increase) in other receivables and prepaid expenses	(2,408)	(*) (1,397)	(895)	(*) 1,431
Decrease (increase) in inventories	1,683	(*) (2,177)	838	(*) (2,131)
Decrease in trade payables	(5,698)	(2,470)	(462)	(1,174)
Increase (decrease) in deferred revenues	285	(*) 2,045	(868)	(*) 1,246
Decrease in other payables and accrued expenses	<u>(1,789)</u>	<u>(6,942)</u>	<u>(123)</u>	<u>(1,711)</u>
Net cash used in operating activities	<u>(5,239)</u>	<u>(5,297)</u>	<u>(1,245)</u>	<u>(405)</u>
<u>Cash flows from investing activities:</u>				
Purchase of marketable securities	-	(24,402)	-	-
Short-term deposits, net	730	(16,735)	(959)	(17,744)
Investment in affiliated company, net	(72)	-	(22)	-
Proceeds from long-term bank deposits	1,590	-	600	-
Purchase of property and equipment	<u>(1,844)</u>	<u>(1,263)</u>	<u>(674)</u>	<u>(434)</u>
Net cash provided by (used in) investing activities	<u>404</u>	<u>(42,400)</u>	<u>(1,055)</u>	<u>(18,178)</u>

(*) Reclassified

AUDIOCODES LTD. AND ITS SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)
U.S. dollars in thousands

	Nine months ended September 30,		Three months ended September 30,	
	2012 (Unaudited)	2011 (Unaudited)	2012 (Unaudited)	2011 (Unaudited)
<u>Cash flows from financing activities:</u>				
Purchase of treasury stock	(6,299)	-	(2,050)	-
Proceeds from long-term bank loans	-	18,750	-	18,750
Repayment of long-term bank loans	(7,376)	(4,500)	(2,477)	(1,500)
Payment of acquisition of NSC	(336)	(278)	-	-
Proceeds from issuance of shares upon exercise of options, warrants and employee stock purchase plan	35	1,383	-	10
Net cash provided by (used in) financing activities	<u>(13,976)</u>	<u>15,355</u>	<u>(4,527)</u>	<u>17,260</u>
Decrease in cash and cash equivalents	(18,811)	(32,342)	(6,827)	(1,323)
Cash and cash equivalents at the beginning of the period	<u>28,257</u>	<u>50,311</u>	<u>16,273</u>	<u>19,292</u>
Cash and cash equivalents at the end of the period	<u><u>\$ 9,446</u></u>	<u><u>\$ 17,969</u></u>	<u><u>\$ 9,446</u></u>	<u><u>\$ 17,969</u></u>