

AUDIOCODES LTD  
Form 6-K  
September 18, 2006

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**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 September, 2006.

**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-\_\_\_\_.

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In connection with the acquisition by AudioCodes Ltd., or AudioCodes, of Nuera Communications, Inc., or Nuera: (1) Attached as Exhibit 99.1 hereto are the audited consolidated financial statements of Nuera and its subsidiaries for the fiscal years ended March 31, 2005 and March 31, 2006. (2) Attached as Exhibit 99.2 hereto are the unaudited consolidated financial statements of Nuera and its subsidiaries for the quarter ended June 30, 2006. (3) Attached as Exhibit 99.3 hereto are the unaudited pro forma condensed combined income statements of AudioCodes and its subsidiaries for the year ended December 31, 2005 and the six months ended June 30, 2006 and the unaudited pro forma condensed combined balance sheet of AudioCodes and its subsidiaries as of June 30, 2006.

The information set forth in Exhibits 23, 99.1, 99.2 and 99.3 of this Form 6-K is hereby incorporated by reference into (i) AudioCodes' s Registration Statement on Form F-3, Registration No. 333-111703; (ii) AudioCodes' s Registration Statement on Form F-3, Registration No. 333-123859; (iii) AudioCodes' s Registration Statement on Form S-8, Registration No. 333-11894; (iv) AudioCodes' s Registration Statement on Form S-8, Registration No. 333-13268; (v) AudioCodes' s Registration Statement on Form S-8, Registration No. 333-13378; and (vi) AudioCodes' s Registration Statement on Form S-8, Registration No. 333-105473.

### Exhibits

- |      |                                                                                                                                                                                                                                        |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23   | Consent of Peterson & Co., LLP.                                                                                                                                                                                                        |
| 99.1 | Nuera Communications, Inc. audited consolidated financial statements for the fiscal years ended March 31, 2005 and March 31, 2006.                                                                                                     |
| 99.2 | Nuera Communications, Inc. unaudited consolidated financial statements for the quarter ended June 30, 2006.                                                                                                                            |
| 99.3 | AudioCodes Ltd. unaudited pro forma condensed combined income statements for the year ended December 31, 2005 and the six months ended June 30, 2006 and the unaudited pro forma condensed combined balance sheet as of June 30, 2006. |

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**Signature**

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

AUDIOCODES LTD.

By: /s/ Nachum Falek

Nachum Falek  
Chief Financial Officer

Dated: September 18, 2006

Page 3 of 4

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EXHIBIT INDEX

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