

AUDIOCODES LTD  
Form S-8 POS  
September 08, 2011

As filed with the Securities and Exchange Commission on September 8, 2011

Registration No. 333-13378  
Registration No. 333-144823

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

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POST-EFFECTIVE AMENDMENT NO. 1 TO REGISTRATION STATEMENT ON FORM S-8  
NO. 333-13378  
POST-EFFECTIVE AMENDMENT NO. 1 TO REGISTRATION STATEMENT ON FORM S-8  
NO. 333-144823

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

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AUDIOCODES LTD.  
(Exact name of registrant as specified in its charter)

Israel  
(State or other jurisdiction of  
incorporation or organization)

Not applicable  
(I.R.S. Employer  
Identification No.)

1 Hayarden Street  
Airport City, Lod, 70151, Israel  
(Address of Principal Executive Offices)

Not applicable  
(Zip Code)

AudioCodes Ltd. 2001 U.S. Employee Stock Purchase Plan, as amended  
AudioCodes Ltd. 2001 Employee Stock Purchase Plan—Global Non-U.S., as amended  
(Full title of the plan)

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AudioCodes Inc.  
2099 Gateway Plaza  
San Jose, California 95134  
(Name and address of agent for service)

(408) 441-1175  
(Telephone number, including area code, of agent for service)

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Copy to:

Neil Gold, Esq.  
Manuel G.R. Rivera, Esq.  
Fulbright & Jaworski L.L.P.  
666 Fifth Avenue  
New York, New York 10103  
Telephone: (212) 318-3000  
Facsimile: (212) 318-3400

Itamar Rosen, Adv.  
Vice President, Legal Affairs and Company Secretary  
AudioCodes Ltd.  
1 Hayarden Street  
Airport City, Lod, 70151, Israel  
Telephone: (972) 3-976-4000  
Facsimile: (972) 3-976-4044

Tuvia J. Geffen, Adv.  
Naschitz, Brandes & Co.  
5 Tuval Street  
Tel Aviv 67897, Israel  
Telephone: (972) 3-623-5000  
Facsimile: (972) 3-623-5005

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated Filer

Non-accelerated Filer  (Do not check if a smaller reporting company)

Accelerated filer

Smaller reporting company

DEREGISTRATION OF SECURITIES

This Post-Effective Amendment No.1 relates to the following Registration Statements on Form S-8 of AudioCodes Ltd. (the "Registrant", and such Registration Statements together, the "Registration Statements"):

(a) Registration Statement on Form S-8 (No. 333-13378) filed with the Securities and Exchange Commission on April 13, 2001 to register (i) 400,000 ordinary shares, nominal value NIS 0.01 per share, of the Registrant ("Ordinary Shares"), for issuance pursuant to the AudioCodes Ltd. 2001 U.S. Employee Stock Purchase Plan (the "U.S. Plan"), and (ii) 1,600,000 Ordinary Shares for issuance pursuant to the AudioCodes Ltd. 2001 Employee Stock Purchase Plan—Global Non-U.S. (the "Non-U.S. Plan"); and

(b) Registration Statement on Form S-8 (No. 333-144823) filed with the Securities and Exchange Commission on July 24, 2007 to register (i) 500,000 additional Ordinary Shares for issuance pursuant to the U.S. Plan, as amended, and (ii) 2,000,000 additional Ordinary Shares for issuance pursuant to the Non-U.S. Plan, as amended.

In connection with the expiration of the U.S Plan, as amended, and the Non-U.S. Plan, as amended, the Registrant has terminated all offerings of Ordinary Shares pursuant to the Registration Statements. In accordance with undertakings made by the Registrant in the Registration Statements to remove from registration, by means of a post-effective amendment, any of the Ordinary Shares that had been registered for issuance that remain unsold at the termination of such offerings, the Registrant hereby removes from registration all Ordinary Shares registered under the Registration Statements that remain unsold.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statements to be signed on its behalf by the undersigned, thereunto duly authorized, in Airport City, Israel, on September 8, 2011.

AUDIOCODES LTD.

By: /s/ SHABTAI  
ADLERSBERG  
Shabtai Adlersberg  
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective No. 1 to the Registration Statements has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Shabtai Adlersberg Shabtai Adlersberg	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	September 8, 2011
/s/ Guy Avidan Guy Avidan	Vice President of Finance and Chief Financial Officer (Principal Financial and Accounting Officer)	September 8, 2011
/s/ Joseph Tenne Joseph Tenne	Director	September 8, 2011
/s/ Dr. Eyal Kishon Dr. Eyal Kishon	Director	September 8, 2011
/s/ Doron Nevo Doron Nevo	Director	September 8, 2011
/s/ Dana Gross Dana Gross	Director	September 8, 2011

Authorized Representative in the United States: September 8, 2011

AUDIOCODES INC.

By: /s/ Shabtai Adlersberg  
Name: Shabtai Adlersberg  
Title: President, Chairman and CEO