AudioCodes

PRESS RELEASE

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AudioCodes to Present at the Needham & Company 8th **Annual Growth Conference**

Lod, Israel – January 4, 2006 – AudioCodes (NASDAQ: AUDC), a leading provider of Voice over Packet (VoP) technologies and Voice Network products, today announced that Mr. Ben Rabinowitz, Vice President, Marketing and Sales, North America at AudioCodes, is scheduled to present at the Needham & Company 8th Annual Growth Conference.

AudioCodes Investor Presentation

Where:	Needham & Company 8th Annual Growth Conference The New York Palace Hotel New York, New York
When:	Friday, January 13, 2006 8:30 am Eastern Time / 5:30 am Pacific Time
Webcast:	http://www.wsw.com/webcast/needham13/audc/

A Webcast of the event will be broadcast live over the Internet and a replay will be made available for 90 days following the event. To access the Webcast presentation via the Internet on January 13, 2006 at 8:30 am Eastern Time / 5:30 am Pacific Time, individuals can visit online at the Internet address detailed above. Participants are encouraged to visit the Web site at least 15 minutes prior to the presentation start time to download and install any necessary software.

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 converged, 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' headquarters and R&D facilities are located in Israel with an R&D extension in the U.S. Other AudioCodes' offices are located in Europe, the Far East, and Latin America.

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 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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