

ADLERSBERG SHABTAI  
Form SC 13G/A  
February 09, 2006

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 04 )\*

AudioCodes, Ltd.

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(Name of Issuer)

Ordinary Shares, NIS 0.01 par value

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(Title of Class of Securities)

M15342-10-4

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(CUSIP Number)

December 31, 2005

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(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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SCHEDULE 13G  
CUSIP No. M15342-10-4

1.	Names of Reporting Persons. Shabtai Adlersberg I.R.S. Identification Nos. of above persons (entities only).
2.	Check the Appropriate Box if a Member of a Group (See Instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>
3.	SEC USE ONLY
4.	Citizenship or Place of Organization  Israel
Number of Shares Beneficially Owned by Each Reporting Person With:	5. Sole Voting Power 5,442,071*
	6. Shared Voting Power 0
	7. Sole Dispositive Power 5,442,071*
	8. Shared Dispositive Power 0
9.	Aggregate Amount Beneficially Owned by Each Reporting Person 5,442,071*
10.	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) <input type="checkbox"/>
11.	Percent of Class Represented by Amount in Row (9)  13.4%
12.	Type of Reporting Person  IN

\*Includes options to purchase 427,468 ordinary shares, exercisable within 60 days of December 31, 2005.



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**Item 1.**

- (a) Name of Issuer  
AudioCodes Ltd. (the "Company")
- (b) Address of Issuer's Principal Executive Offices  
1 Hayarden Street  
Airport City, Lod 70151, Israel

**Item 2.**

- (a) Name of Person Filing  
Shabtai Adlersberg
- (b) Address of Principal Business Office or, if none, Residence  
1 Hayarden Street  
Airport City, Lod 70151, Israel
- (c) Citizenship  
Israel
- (d) Title of Class of Securities  
Ordinary Shares, NIS 0.01 par value.
- (e) CUSIP Number  
M15342-10-4

**Item 3.**

**If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).
- (e)  An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  Group, in accordance with §240.13d-1(b)(1)(ii)(J).

**Item 4.**

**Ownership.**

- (a) Amount beneficially owned:  
5,442,071 (See Footnote 1, Page 2)
- (b) Percent of class:  
13.4%
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote  
5,442,071 (See Footnote 1, Page 2)
  - (ii) Shared power to vote or to direct the vote  
0
  - (iii) Sole power to dispose or to direct the disposition of  
5,442,071 (See Footnote 1, Page 2)
  - (iv) Shared power to dispose or to direct the disposition of  
0

**Item 5.**

**Ownership of Five Percent or Less of a Class**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [  ].

*Instruction:* Dissolution of a group requires a response to this item.

Not Applicable.

**Item 6.**

**Ownership of More than Five Percent on Behalf of Another Person**

Not Applicable.

**Item 7.**

**Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person**

Not Applicable.

**Item 8.**

**Identification and Classification of Members of the Group**

Not Applicable.

**Item 9.**

**Notice of Dissolution of Group**

Not Applicable

**Item 10.**

**Certifications**

Not Applicable

SIGNATURE

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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 9, 2006

Shabtai Adlersberg

By: /s/ Shabtai Adlersberg

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Shabtai Adlersberg