AudioCodes Ltd.

ADD: 1 Hayarden Street, Airport City, Lod, Israel.

Tel: +972-3-9764089 Fax: +972-3-9764040

Email: israelz@audiocodes.com

Attestation Letter

Date: 2023-03-27

FEDERAL COMMUNICATIONS COMMISSIONS Authorization and Evaluation Division 7435 Oakland Mills Road Columbia, MD 21046

Ref: Attestation Statements CFR 47 §2.911(d)(5)(i) Filing

FCC ID: XAKM500LI-MT

AudioCodes Ltd. ("the applicant") certifies that the equipment for which authorization is sought **is not** "covered" equipment prohibited from receiving an equipment authorization pursuant to section 2.903 of the FCC rules.

Sincerely,

Signature 7

Contact Person: Israel Zosmanovich

Title: Compliance Manager

Company Name & Address: AudioCodes Ltd. Address: 1 Hayarden Street, Airport City, Lod, Israel.