AudioCodes Ltd.

ADD: 1 Hayrden St. Airport City, Lod. Israel.

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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)(ii) Filing

FCC ID: XAKM500LI-MT

AudioCodes Ltd. ("the applicant") certifies that as of the date of the filing of the application, the applicant **is not** identified on the Covered List as an entity producing "covered" equipment.

Sincerely,

Signature

Contact Person: Israel Zosmanovich

Title: Compliance Manager

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