

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

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

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)

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)

Copy to:

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Itamar Rosen, Adv.
Vice President, Legal Affairs and Company Secretary
AudioCodes Ltd.
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Airport City, Lod, 70151, Israel
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Tuvia J. Geffen, Adv.
Naschitz, Brandes & Co.
5 Tuval Street
Tel Aviv 67897, Israel
Telephone: (972) 3-623-5000
Facsimile: (972) 3-623-5005

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.

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