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ATIS/ACTA Supplier's Declaration of Conformity (SdoC)

Date of Issue: August 7, 2003

AudioCodes Inc. located at 2890 Zanker Road, San Jose, CA 95134 in the United States of America hereby certifies that the Voice over IP PCI card model model IMP260UNI and TP260UNI bearing labeling identification number

US:AC1ISNANIPM260UNI

Complies with the Federal Communications Commission's ("FCC") Rules and Regulations 47 CFR Part 68, and the Administrative Council on Terminal Attachments ("ACTA")-adopted technical criteria: TIA/EIA/IS-968, Telecommunications – Telephone Terminal Equipment –Technical Requirements for Connection of Terminal Equipment To the Telephone Network, July 2001.

Eli Nir

Vice President R&D