

Power of Attorney

Date: 2009/4/9

Dear Sir,

I hereby have entrusted the following person to be a proxy regarding application for Type Certification.

Sporton International Inc.

Address : No. 52, Hwa Ya 1st Road., Kwei-Shan Hsiang, TaoYuan Hsien Taiwan R.O.C.

Name : Wayne Hsu

Job Title : Assistant Manager

e-mail : wayne@sporton.com.tw

I am therefore responsible for the contents of the application.

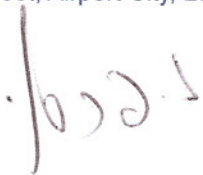
Brand name and model type of the specified radio equipment: AudioCodes / MP202C-R, MP202C-W

FCC ID: XAK-MP202C-W

Product name: 2 FXS Port ATA Router with WiFi (MP202C-W)

Applicant : AudioCodes Ltd.
Address : 1 Hayarden Street, Airport City, Lod, Israel 70151

Signature :



Name and Job Title. : Nir Pardo / Product Manager
E-mail : nir.pardo@audiocodes.com
Tel. : +972-54-6853358