

DSP GROUP INC /DE/
Form SC 13G/A
October 06, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

(Rule 13d-102)

**INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13(d)2(b)**

(Amendment No. 2)

AudioCodes Ltd.

(Name of Issuer)

Ordinary Shares, par value NIS 0.01 per share

(Title of Class of Securities)

M15342 10 4

(CUSIP Number)

September 13, 2004

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. M15342 10 4

13G

1. NAME OF REPORTING PERSON

S.S OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

DSP Group, Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5. SOLE VOTING POWER

NUMBER OF

SHARES

BENEFICIALLY

-0-¹

6. SHARED VOTING POWER

OWNED BY

EACH

REPORTING

-0-

7. SOLE DISPOSITIVE POWER

PERSON

WITH

-0-

8. SHARED DISPOSITIVE POWER

-0-

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

-0-

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

N/A

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

-0-

12. TYPE OF REPORTING PERSON

CO

¹ DSP Group, Inc. (DSPG) filed with the Securities and Exchange Commission a Schedule 13G, dated as of January 9, 2004, reporting ownership of 3,450,672 shares of AudioCodes ordinary shares. In an Amendment No. 1 to Schedule 13G, dated as of February 10, 2004, DSPG reported ownership of 2,450,672 shares of AudioCodes ordinary shares. DSPG has since sold all of its equity ownership in AudioCodes.

- Item 1.** (a) Name of Issuer: **AudioCodes Ltd.**
(b) Address of Issuer's Principal Executive Offices: **4 Hahoresch Road, Yehud 56470, Israel.**

- Item 2.** (a) Name of Person Filing: **DSP Group, Inc.**
(b) Address or Principal Business Office or, if none, Residence: **3120 Scott Boulevard, Santa Clara, California 95054.**
(c) Citizenship: **Delaware.**
(d) Title of Class of Securities: **Ordinary Shares, par value NIS 0.01 per share.**
(e) CUSIP Number: **M15342 10 4**

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:

- (a) .. Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
(b) .. Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
(c) .. Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
(d) .. Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
(e) .. An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
(f) .. An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
(g) .. A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
(h) .. A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
(i) .. A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
(j) .. Group, in accordance with §240.13d-1 (b)(1)(ii)(J).

Item 4. Ownership:

- (a) Amount beneficially owned: **-0-**
- (b) Percent of class: **-0-**
- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote: **-0-**
 - (ii) Shared power to vote or to direct the vote: **-0-**
 - (iii) Sole power to dispose or to direct the disposition of: **-0-**
 - (iv) Shared power to dispose or to direct the disposition of: **-0-**

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].

This is the reporting person's final amendment to the Schedule 13G and is an exit filing.

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company:

N/A

Item 8. Identification and Classification of Members of the Group:

N/A

Item 9. Notice of Dissolution of Group:

N/A

Item 10. Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.²

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.³

² If filed under Rule 13d-1(b).

³ If filed under Rule 13d-1(c).

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: October 6, 2004

/s/ Moshe Zelnik

Name: Moshe Zelnik

Title: Vice President, Finance, Chief Financial Officer
and Secretary