

November 5, 2020

Ziv Leitman  
Chief Financial Officer  
Allot Ltd.  
22 Hanagar Street  
Neve Ne eman Industrial Zone B  
Hod-Hasharon 45240  
Israel

Fiscal Year Ended December 31, 2019  
2020

Re: Allot Ltd.  
Form 20-F for the  
Filed March 26,  
File No. 001-33129

Dear Mr. Leitman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology