
ALLOT LTD.
22 Hanagar Street
Neve Ne'eman Industrial Zone B
Hod-Hasharon 4501317, Israel

April 14, 2022

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: REQUEST FOR ACCELERATION OF EFFECTIVENESS
Allot Ltd. (CIK No. 0001365767)
Registration Statement on Form F-3 (File No. 333-264202)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Allot Ltd. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form F-3 (File No. 333-264202) so that it will be declared effective at 4:00 p.m., Eastern Standard Time, on April 18, 2022, or as soon thereafter as is practicable.

Should you have any questions regarding this letter, please do not hesitate to contact Colin Diamond at (212) 819-8754 or Laura Katherine Mann at (713) 496-9695 of White & Case LLP, counsel to the Company.

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Sincerely,
ALLOT LTD.

By: /s/ Erez Antebi
Erez Antebi
Chief Executive Officer and
President
