Mail Stop 4561

January 29, 2010

Rami Hadar, Chief Executive Officer Allot Communications Ltd. 22 Hanagar Street Neve Ne'eman Industrial Zone B Hod-Hasharon 45240 Israel

Re: Allot Communications Ltd. Form 20-F for the Fiscal Year Ended December 31, 2008 File No. 001-33129

Dear Mr. Hadar:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore Accounting Branch Chief