

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

November 5, 2020

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

Re: Allot Ltd.

Form 20-F for the Fiscal Year Ended December 31, 2019 Filed March 26, 2020 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