



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2021

Erez Antebi  
Chief Executive Officer  
Allot Ltd.  
22 Hanagar Street  
Neve Ne'eman Industrial Zone B  
Hod-Hasharon 4501317, Israel

**Re: Allot Ltd.**  
**Registration Statement on Form S-3**  
**Filed March 15, 2021**  
**File No. 333-254296**

Dear Mr. Antebi:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Colin Diamond