

Allot Communications Ltd.
Form S-8
February 14, 2008

As filed with the Securities and Exchange Commission on February 14, 2008

Registration No. 333-

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

Allot Communications Ltd.

(Exact Name of Registrant as specified in its charter)

Israel

(State or other jurisdiction of
incorporation or organization)

Not Applicable

(I.R.S. Employer Identification No.)

22 Hanagar Street, Neve Ne'eman Industrial

Zone B, Hod-Hasharon 45240, Israel

(Address of principal executive offices)

Not Applicable

(Zip Code)

2006 Incentive Compensation Plan

(Full title of the Plan)

Allot Communications, Inc.

7664 Golden Triangle Drive

Eden Prairie, MN 55344

(952) 944-3100

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies of communications to:

Colin J. Diamond, Esq.

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Allot Communications Ltd.

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Hod-Hasharon 45240

Israel

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CALCULATION OF REGISTRATION FEE

Title of Securities Being Registered	Proposed Maximum	Proposed Maximum	Amount of	
	Amount to	Offering Price	Aggregate Offering	Registration Fee

	be Registered (1)		Per Share (2)		Price (2)	
Ordinary shares, par value NIS0.10 per share	770,289	\$	2.985	\$	2,299,313	\$ 91

(1) This Registration Statement covers the aggregate number of ordinary shares which may be sold upon the exercise of options which may be granted under the 2006 Incentive Compensation Plan. Pursuant to Rule 416, this Registration Statement shall also be deemed to cover an indeterminate number of additional ordinary shares in the event the number of outstanding shares of Allot Communications Ltd. is increased by stock split, stock divided and/or similar transactions.

(2) Pursuant to Rule 457(c) and (h)(1), the proposed maximum offering price per share and the proposed maximum aggregate offering price have been calculated on the basis of the average of the high and low prices (\$3.14 and \$2.83) of the Registrant's ordinary shares as quoted on The Nasdaq Global Market on February 13, 2008.

EXPLANATORY NOTE

The purpose of this Registration Statement on Form S-8 (this “Registration Statement”) is for Allot Communications Ltd. (the “Registrant”) to register an additional 770,289 Ordinary Shares for issuance under the 2006 Compensation Incentive Plan.

In accordance with General Instruction E of Form S-8, the contents of the Registrant’s Registration Statement on Form S-8 (File No. 333-140701), filed with the Securities and Exchange Commission (the “SEC”) on February 14, 2007, are incorporated herein by reference and the information required by Part II is omitted, except as supplemented by the information set forth below.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the SEC:

- (a) the Registrant’s annual report on Form 20-F for the fiscal year ended December 31, 2006 (File No. 001-33129), filed with the SEC on June 28, 2007; and
- (b) the description of the Registrant’s ordinary shares contained in Item 1 of the Registration Statement on Form 8-A (File No. 001-33129) filed with the SEC on November 3, 2006.

Item 8. Exhibits

The exhibits listed on the exhibit index at the end of this Registration Statement are included in this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Hod Hasharon, Israel on February 14, 2008.

ALLOT COMMUNICATIONS LTD.

By: */s/ Doron Arazi*
Name: Doron Arazi
Title: Chief Financial Officer

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Dr. Eyal Kishon

ALLOT COMMUNICATIONS, INC. United States Representative February 12, 2008

By: /s/ Rami Hadar
Name: Rami Hadar
Title: Director, Allot Communications,
Inc.

EXHIBITS

Number	Description
5.1	Opinion of Ori Rosen & Co., Israeli counsel to the Registrant, as to the validity of the ordinary shares (including consent).
23.1	Consent of Kost Forer Gabbay & Kasierer, a member of Ernst & Young Global.
23.2	Consent of Ori Rosen & Co., Israeli counsel to the Registrant (included in Exhibit 5.1)
24.1	Power of Attorney (included in the signature page to this Registration Statement).
99.1	2006 Incentive Compensation Plan. (1)

(1) Previously filed with the Securities and Exchange Commission on October 31, 2006, pursuant to Exhibit 10.15 of the Registration Statement on Form F-1 of Allot Communications Ltd. (File No. 333-138313) and incorporated by reference herein.
