



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

March 13, 2007

By U.S. Mail

Mr. Asaf Alperovitz
Chief Financial Officer
Tefron Ltd.
Ind. Center Teradyon
P.O. Box 1365
Misgav 20179
Israel

Re: Tefron Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed March 30, 2006
File No. 1-14680

Dear Mr. Alperovitz:

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

Sincerely,

William Choi
Branch Chief