



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2014

Via E-mail

Mr. Gabi Seligsohn, President and Chief Executive Officer  
Nova Measuring Instruments Ltd.  
Building 22, Weizmann Science Park  
Rehovot P.O.B. 266  
Israel

**Re: Nova Measuring Instruments Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2012  
Filed March 11, 2013  
File No. 0-30668**

Dear Mr. Seligsohn:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief