



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

October 26, 2017

Via E-mail

Eyal Sheratzky
Chief Executive Officer
Ituran Location and Control Ltd.
3 Hashikma Street
Azour, Israel

**Re: Ituran Location and Control Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2016
Filed April 27, 2017
File No. 001-32618**

Dear Mr. Sheratzky:

We have completed our review of your filings. 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,

/s/ Brian Cascio

Brian Cascio
Accounting Branch Chief
Office of Electronics and Machinery