



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

January 5, 2017

Via E-mail

Asher Levy  
Chief Executive Officer  
Orbotech Ltd.  
7 Sanhedrin Boulevard  
North Industrial Zone  
Yavne 8110101, Israel

**Re: Orbotech Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2015**  
**Filed March 4, 2016**  
**File No. 000-12790**

Dear Mr. Levy:

We have completed our review of your filing. 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/ Kevin J. Kuhar for

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery