



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 3, 2017

Via E-Mail

Russell C. Ellwanger  
Chief Executive Officer  
Tower Semiconductor Ltd.  
Ramat Gavriel Industrial Park  
P.O. Box 619  
Migdal Haemek 23105  
Israel

**Re: Tower Semiconductor Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2015  
Filed May 11 2016  
File No. 0-24790**

Dear Mr. Ellwanger:

We refer you to our comment letter dated December 19, 2016 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Nati Somekh, Senior Vice President and Chief Legal Officer  
Tower Semiconductor, Ltd.

Amanda Ravitz  
Assistant Director  
Division of Corporation Finance