



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

August 9, 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, 2016
Filed April 10, 2017
File No. 0-24790**

Dear Mr. Ellwanger:

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/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery