



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