



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

Mail Stop 3030

December 17, 2009

Via U.S. Mail

Mr. Russell C. Ellwanger  
Chief Executive Officer  
Tower Semiconductor Ltd.  
P.O. Box 619  
Migdal Haemek, Israel 23105

**Re: Tower Semiconductor Ltd.  
Form 20-F for fiscal year ended December 31, 2008  
Filed June 30, 2009  
File No. 0-24790**

Dear Mr. Ellwanger:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief