

July 19, 2012

VIA FACSIMILE AND EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1627
Attention: Amanda Ravitz

Re: Tower Semiconductor Ltd.
Registration Statement on Form F-3
File No.: 333-181805

Dear Ms. Ravitz:

Tower Semiconductor Ltd. (the "company") hereby requests acceleration of the effective time of the above-referenced registration statement to Friday, July 20, 2012, at 11:00 A.M., or as soon thereafter as is possible.

On behalf of the company I hereby acknowledge that:

- (1) should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- (2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- (3) the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Respectfully submitted,

TOWER SEMICONDUCTOR LTD.

By: /s/ Sheldon Krause
Sheldon Krause
Assistant Secretary
