

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

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