

AMENDMENT NO. 1 ON
FORM 6-K/A

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

For the month of May 2005 No. 2

TOWER SEMICONDUCTOR LTD.
(Translation of registrant's name into English)

RAMAT GAVRIEL INDUSTRIAL PARK
P.O. BOX 619, MIGDAL HAEMEK, ISRAEL 23105
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

This Amendment No.1 on Form 6-K/A amends the Registrant's Report on Form 6-K for the Month of May 2005 No. 2, as filed on May 26, 2005, to delete the second paragraph thereof related to the incorporation by reference of such Report into all of Registrant's effective registration statements.

Except as so amended, the Registrant's Report on Form 6-K for the Month of May 2005 No. 2 remains as originally filed.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TOWER SEMICONDUCTOR LTD.

Date: September 22, 2005

By: /s/ Nati Somekh Gilboa

Nati Somekh Gilboa
Corporate Secretary