

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

For the month of October 2007 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

On October 18, 2007, Tower Semiconductor announced Third Quarter 2007 Results Conference Call. Attached hereto is a copy of the press release.

This Form 6-K is being incorporated by reference into all effective registration statements filed by us under the Securities Act of 1933.

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.

Date: October 18, 2007

TOWER SEMICONDUCTOR LTD.

By: /s/ Nati Somekh Gilboa

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Nati Somekh Gilboa  
Corporate Secretary

TOWER SEMICONDUCTOR ANNOUNCES THIRD QUARTER 2007 RESULTS  
CONFERENCE CALL

Migdal Haemek, Israel - October 16, 2007 - Tower Semiconductor (Nasdaq: TSEM, TASE: TSEM), a pure-play independent specialty foundry, will hold its quarterly conference call to discuss third quarter 2007 results on Tuesday, November 6, 2007, at 10:00 a.m. Eastern Time (09:00 a.m. Central, 08:00 a.m. Mountain, 07:00 a.m. Pacific and 17:00 Israel Time).

Tower Semiconductor will issue the third quarter of 2007 earnings release on Tuesday, November 6th, 2007.

This call is being webcast by Thomson/CCBN and can be accessed at Tower's Web site at [www.towersemi.com](http://www.towersemi.com), or you can call in the U.S. and in Israel to participate in the conference by calling a domestic number:

1-888-668-9141 (U.S. Toll-Free)  
03-918-0688 (Israel)  
+972-3-918-0688 (International)

The webcast is also being distributed through the Thomson StreetEvents Network to both institutional and individual investors. Individual investors can listen to the call at [www.earnings.com](http://www.earnings.com), Thomson/CCBN's individual investor portal, powered by StreetEvents. Institutional investors can access the call via Thomson's password-protected event management site, StreetEvents ([www.streetevents.com](http://www.streetevents.com)).

The teleconference will be available for replay for 90 days.

ABOUT TOWER SEMICONDUCTOR LTD.:

Tower Semiconductor Ltd. (Nasdaq: TSEM, TASE: TSEM) is an independent specialty foundry that delivers customized solutions in a variety of advanced CMOS technologies, including digital CMOS, mixed-signal and RF (radio frequency) CMOS, CMOS image sensors, power management devices, and embedded non-volatile memory solutions. Tower's customer orientation is complemented by its uncompromising attention to quality and service. Its specialized processes and engineering expertise provides highly flexible, customized manufacturing solutions to fulfill the increasing variety of customer needs worldwide. Offering two world-class manufacturing facilities with standard and specialized process technologies ranging from 1.0- to 0.13-micron, Tower Semiconductor provides exceptional design support and technical services to help customers sustain long-term, reliable product performance, while delivering on-time and on-budget results. More information can be found at <http://www.towersemi.com>.

CONTACT INFORMATION:

Tower Semiconductor  
Noit Levi, +972 4 604 7066  
[noitle@towersemi.com](mailto:noitle@towersemi.com)

or:

Shelton Group  
Melissa Conger, (972) 239-5119 ext. 137  
[mconger@sheltongroup.com](mailto:mconger@sheltongroup.com)