

Depreciation and Amortization	(36,559)	(34,594)	(28,477)	(71,153)	(55,406)
Net Loss	(47,240)	(55,320)	(36,532)	(102,560)	(75,023)

Except as so amended, the Registrant's Amended Form 6-K remains as originally filed. This Form 6-K/A is being incorporated by reference into all effective Registration Statements filed by the Registrant 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.

TOWER SEMICONDUCTOR LTD.

Date: November 7, 2005

By: /s/ Nati Somekh Gilboa

Nati Somekh Gilboa
Corporate Secretary