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# TOWER

SEMICONDUCTOR LTD.

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P.O. Box 619, Migdal Haemek, 21305 Israel (972-6) 650-6611  
FAX (972-6) 654-7788

December 13, 2005

**Via EDGAR**

Securities and Exchange Commission  
100 F Street N.E.  
Washington D.C. 20549-1627  
Attention: Peggy A. Fisher

Re: Tower Semiconductor Ltd.  
Registration Statement on Form F-1  
File No.: 333-126909

Dear Ms. Fisher:

Tower Semiconductor Ltd. hereby requests acceleration of the effective time of the above-referenced registration statement to Thursday, December 15, 2005, at 12:00 noon or as soon thereafter as is possible.

Respectfully submitted,

**TOWER SEMICONDUCTOR LTD.**

By: /s/Oren Shirazi

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Oren Shirazi  
Chief Financial Officer

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