

November 30, 2009

Mr. Kevin L. Vaughn
Accounting Branch Chief
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Mail Stop 3030

Re: *Tower Semiconductor Ltd. (the "Company")*
Amendment No.1 on Form 20-F/A to Form 20-F for fiscal year ended December 31, 2008
Filed November 24, 2009
File No. 0-24790

Dear Mr. Vaughn:

We are writing in reference to the above captioned filing and the letter filed in connection therewith with the Commission on behalf of the Company by Eilenberg & Krause LLP on November 24, 2009 that contained comments of the Staff and the Company's responses thereto.

The Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

TOWER SEMICONDUCTOR LTD.

By: /s/ Oren Shirazi

Oren Shirazi
Chief Financial Officer
