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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM D

Notice of Exempt Offering of Securities

OMB APPROVAL

OMB Number: 3235-0076

Estimated average burden

hours per response: 4.00

1. Issuer's Identity

CIK (Filer ID Number)	Previous Names	None	Entity Type
0001337675	Acquicor Technology Inc		<input checked="" type="checkbox"/> Corporation
Name of Issuer			<input type="checkbox"/> Limited Partnership
Jazz Technologies, Inc.			<input type="checkbox"/> Limited Liability Company
Jurisdiction of Incorporation/Organization			<input type="checkbox"/> General Partnership
DELAWARE			<input type="checkbox"/> Business Trust
Year of Incorporation/Organization			<input type="checkbox"/> Other (Specify)
<input checked="" type="checkbox"/> Over Five Years Ago			
<input type="checkbox"/> Within Last Five Years (Specify Year)			
<input type="checkbox"/> Yet to Be Formed			

2. Principal Place of Business and Contact Information

Name of Issuer		Street Address 1		Street Address 2	Phone Number of Issuer
Jazz Technologies, Inc.		4321 JAMBOREE ROAD			
City	State/Province/Country	ZIP/PostalCode	Phone Number of Issuer		
NEWPORT BEACH	CALIFORNIA	92660	(949) 435-8000		

1. Issuer's Identity

CIK (Filer ID Number)	Previous Names	X None	Entity Type
0000928876			<input checked="" type="checkbox"/> Corporation
Name of Issuer			<input type="checkbox"/> Limited Partnership
TOWER SEMICONDUCTOR LTD			<input type="checkbox"/> Limited Liability Company
Jurisdiction of Incorporation/Organization			<input type="checkbox"/> General Partnership
ISRAEL			<input type="checkbox"/> Business Trust
Year of Incorporation/Organization			<input type="checkbox"/> Other (Specify)
<input checked="" type="checkbox"/> Over Five Years Ago			
<input type="checkbox"/> Within Last Five Years (Specify Year)			
<input type="checkbox"/> Yet to Be Formed			

2. Principal Place of Business and Contact Information

Name of Issuer		Street Address 1		Street Address 2	Phone Number of Issuer
TOWER SEMICONDUCTOR LTD		RAMAT GAVRIEL INDUSTRIAL PARK		HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode	Phone Number of Issuer		

3. Related Persons

Last Name	First Name	Middle Name
ELLWANGER	RUSSELL	
Street Address 1	Street Address 2	
RAMAT GAVRIEL INDUSTRIAL PARK	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
MIGDAL HAEMEK	ISRAEL	23105
Relationship: X Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

CEO OF TOWER SEMICONDUCTOR LTD. AND CHAIRMAN OF THE BOARD OF JAZZ TECHNOLOGIES, INC.

Last Name	First Name	Middle Name
Alali	Nabil	
Street Address 1	Street Address 2	
4321 Jamboree Rd		
City	State/Province/Country	ZIP/PostalCode
Newport Beach	CALIFORNIA	92660
Relationship: X Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

Senior Vice President - Operations, Site GM of Jazz Technologies, Inc.

Last Name	First Name	Middle Name
Vardi	Ronit	
Street Address 1	Street Address 2	
4321 Jamboree Rd		
City	State/Province/Country	ZIP/PostalCode
Newport Beach	CALIFORNIA	92660
Relationship: X Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

Chief Financial Officer of Jazz Technologies, Inc.

Last Name	First Name	Middle Name
Edrei	Itzhak	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

President of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Koltin	Ephie	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

Chief Operating Officer of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Shirazi	Oren	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

CFO and Senior VP of Finance of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Dahan	Dalit	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

Senior VP of Human Resources and IT of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Somekh	Nati	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

Senior VP, Chief Legal Officer and Secretary of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Netzer	Yossi	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

Senior VP of Corporate Planning of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Mor	Rafi	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

Representative Director and CEO of TowerJazz Japan, Ltd. and Director of Jazz Technologies, Inc.

Last Name	First Name	Middle Name
Elstein	Amir	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship:	Executive Officer X Director	Promoter

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Kornhauser	Alex	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship:	Executive Officer X Director	Promoter

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Kaufman	Kalman	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship:	Executive Officer X Director	Promoter

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd

Last Name	First Name	Middle Name
Flato	Ilan	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship:	Executive Officer X Director	Promoter

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Gross	Dana	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship:	Executive Officer X Director	Promoter

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Guzman	Rami	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Doppelt	Yoav	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

Last Name	First Name	Middle Name
Kabla	Sagi	
Street Address 1	Street Address 2	
Ramat Gavriel Industrial Park	HAMADA STREET	
City	State/Province/Country	ZIP/PostalCode
Migdal Haemek	ISRAEL	23105
Relationship: Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

Director of Tower Semiconductor Ltd.

4. Industry Group

Agriculture	Health Care	Retailing
Banking & Financial Services	Biotechnology	Restaurants
Commercial Banking	Health Insurance	Technology
Insurance	Hospitals & Physicians	Computers
Investing	Pharmaceuticals	Telecommunications
Investment Banking	Other Health Care	Other Technology
Pooled Investment Fund		
Is the issuer registered as an investment company under the Investment Company Act of 1940?	X Manufacturing	Travel
Yes	Real Estate	Airlines & Airports
No	Commercial	Lodging & Conventions
Other Banking & Financial Services	Construction	Tourism & Travel Services
Business Services	REITS & Finance	Other Travel
Energy	Residential	Other
Coal Mining	Other Real Estate	

- Electric Utilities
- Energy Conservation
- Environmental Services
- Oil & Gas
- Other Energy

5. Issuer Size

Revenue Range	OR	Aggregate Net Asset Value Range
No Revenues		No Aggregate Net Asset Value
\$1 - \$1,000,000		\$1 - \$5,000,000
\$1,000,001 - \$5,000,000		\$5,000,001 - \$25,000,000
\$5,000,001 - \$25,000,000		\$25,000,001 - \$50,000,000
\$25,000,001 - \$100,000,000		\$50,000,001 - \$100,000,000
X Over \$100,000,000		Over \$100,000,000
Decline to Disclose		Decline to Disclose
Not Applicable		Not Applicable

6. Federal Exemption(s) and Exclusion(s) Claimed (select all that apply)

	Investment Company Act Section 3(c)	
Rule 504(b)(1) (not (i), (ii) or (iii))	Section 3(c)(1)	Section 3(c)(9)
Rule 504 (b)(1)(i)	Section 3(c)(2)	Section 3(c)(10)
Rule 504 (b)(1)(ii)	Section 3(c)(3)	Section 3(c)(11)
Rule 504 (b)(1)(iii)	Section 3(c)(4)	Section 3(c)(12)
Rule 505	Section 3(c)(5)	Section 3(c)(13)
Rule 506(b)	Section 3(c)(6)	Section 3(c)(14)
X Rule 506(c)	Section 3(c)(7)	
Securities Act Section 4(a)(5)		

7. Type of Filing

X New Notice Date of First Sale 2014-03-25 First Sale Yet to Occur
Amendment

8. Duration of Offering

Does the Issuer intend this offering to last more than one year? X Yes No

9. Type(s) of Securities Offered (select all that apply)

X Equity	Pooled Investment Fund Interests
X Debt	Tenant-in-Common Securities
Option, Warrant or Other Right to Acquire Another Security	Mineral Property Securities
Security to be Acquired Upon Exercise of Option, Warrant or Other Right to Acquire Security	Other (describe)

10. Business Combination Transaction

Is this offering being made in connection with a business combination transaction, such as a merger, acquisition or exchange offer? Yes X No

Clarification of Response (if Necessary):

11. Minimum Investment

Minimum investment accepted from any outside investor \$0 USD

12. Sales Compensation

Recipient	Recipient CRD Number X None	
(Associated) Broker or Dealer X None	(Associated) Broker or Dealer CRD Number X None	
Street Address 1	Street Address 2	
City	State/Province/Country	ZIP/Postal Code
State(s) of Solicitation (select all that apply) Check "All States" or check individual States	All States	Foreign/non-US

13. Offering and Sales Amounts

Total Offering Amount \$58,307,000 USD or Indefinite
Total Amount Sold \$58,307,000 USD
Total Remaining to be Sold \$0 USD or Indefinite

Clarification of Response (if Necessary):

The \$58,307,000 of 8% convertible senior notes due 2018 of Jazz Technologies, Inc. are convertible into an aggregate of 5,790,150 ordinary shares of Tower Semiconductor Ltd., the parent company of Jazz.

14. Investors

Select if securities in the offering have been or may be sold to persons who do not qualify as accredited investors, and enter the number of such non-accredited investors who already have invested in the offering.

Regardless of whether securities in the offering have been or may be sold to persons who do not qualify as accredited investors, enter the total number of investors who already have invested in the offering:

41

15. Sales Commissions & Finder's Fees Expenses

Provide separately the amounts of sales commissions and finders fees expenses, if any. If the amount of an expenditure is not known, provide an estimate and check the box next to the amount.

Sales Commissions \$0 USD Estimate
Finders' Fees \$0 USD Estimate

Clarification of Response (if Necessary):

16. Use of Proceeds

Provide the amount of the gross proceeds of the offering that has been or is proposed to be used for payments to any of the persons required to be named as executive officers, directors or promoters in response to Item 3 above. If the amount is unknown, provide an estimate and check the box next to the amount.

\$0 USD Estimate

Clarification of Response (if Necessary):

Signature and Submission

Please verify the information you have entered and review the Terms of Submission below before signing and clicking SUBMIT below to file this notice.

Terms of Submission

In submitting this notice, each issuer named above is:

- Notifying the SEC and/or each State in which this notice is filed of the offering of securities described and undertaking to furnish them, upon written request, in the accordance with applicable law, the information furnished to offerees.*
- Irrevocably appointing each of the Secretary of the SEC and, the Securities Administrator or other legally designated officer of the State in which the issuer maintains its principal place of business and any State in which this notice is filed, as its agents for service of process, and agreeing that these persons may accept service on its behalf, of any notice, process or

pleading, and further agreeing that such service may be made by registered or certified mail, in any Federal or state action, administrative proceeding, or arbitration brought against the issuer in any place subject to the jurisdiction of the United States, if the action, proceeding or arbitration (a) arises out of any activity in connection with the offering of securities that is the subject of this notice, and (b) is founded, directly or indirectly, upon the provisions of: (i) the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, or the Investment Advisers Act of 1940, or any rule or regulation under any of these statutes, or (ii) the laws of the State in which the issuer maintains its principal place of business or any State in which this notice is filed.

- Certifying that, if the issuer is claiming a Regulation D exemption for the offering, the issuer is not disqualified from relying on Regulation D for one of the reasons stated in Rule 505(b)(2)(iii) or Rule 506(d).

Each Issuer identified above has read this notice, knows the contents to be true, and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

For signature, type in the signer's name or other letters or characters adopted or authorized as the signer's signature.

Issuer	Signature	Name of Signer	Title	Date
Jazz Technologies, Inc.	/s/ RONIT VARDI	RONIT VARDI	CFO	2014-04-09
TOWER SEMICONDUCTOR LTD	/s/ OREN SHIRAZI	OREN SHIRAZI	CFO	2014-04-09

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

* This undertaking does not affect any limits Section 102(a) of the National Securities Markets Improvement Act of 1996 ("NSMIA") [Pub. L. No. 104-290, 110 Stat. 3416 (Oct. 11, 1996)] imposes on the ability of States to require information. As a result, if the securities that are the subject of this Form D are "covered securities" for purposes of NSMIA, whether in all instances or due to the nature of the offering that is the subject of this Form D, States cannot routinely require offering materials under this undertaking or otherwise and can require offering materials only to the extent NSMIA permits them to do so under NSMIA's preservation of their anti-fraud authority.
