
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(Amendment No. 2)*

Tower Semiconductor Ltd

(Name of Issuer)

Ordinary Shares, par value NIS 15.00 per share

(Title of Class of Securities)

M87915274

(CUSIP Number)

03/31/2025

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

SCHEDULE 13G

CUSIP No. M87915274

Names of Reporting Persons

1

Menora Mivtachim Holdings Ltd

Check the appropriate box if a member of a Group (see instructions)

2

- (a)
 (b)

3

Sec Use Only

Citizenship or Place of Organization

4

ISRAEL

	Sole Voting Power
5	0.00
Number of Shares Beneficially Owned by Each Reporting Person With:	Shared Voting Power
6	8,592,362.00
	Sole Dispositive Power
7	0.00
	Shared Dispositive Power
8	8,592,362.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person
	8,592,362.00
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)
	<input type="checkbox"/>
11	Percent of class represented by amount in row (9)
	7.7 %
12	Type of Reporting Person (See Instructions)
	CO

Comment for Type of Reporting Person: With regard to rows (6), (8), (9) and (11), the beneficial ownership of the securities reported herein is described in Item 4(a). Row (11) is Based on 111,550,761 Ordinary Shares outstanding as of April 16, 2025 (as reported on Bloomberg LP).

SCHEDULE 13G

CUSIP No. M87915274

1	Names of Reporting Persons
	Menora Mivtachim Pensions and Gemel Ltd.
	Check the appropriate box if a member of a Group (see instructions)
2	<input type="checkbox"/> (a)
	<input checked="" type="checkbox"/> (b)
3	Sec Use Only
4	Citizenship or Place of Organization
	ISRAEL
	Sole Voting Power
5	0.00
Number of Shares Beneficially Owned by Each Reporting Person With:	Shared Voting Power
6	7,433,778.00
	Sole Dispositive Power
7	0.00
	Shared Dispositive Power
8	7,433,778.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person

7,433,778.00

Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)

10

Percent of class represented by amount in row (9)

11

6.66 %

Type of Reporting Person (See Instructions)

12

CO

Comment for Type of Reporting Person: With regard to rows (6), (8), (9) and (11), the beneficial ownership of the securities reported herein is described in Item 4(a). Row (11) is Based on 111,550,761 Ordinary Shares outstanding as of April 16, 2025 (as reported on Bloomberg LP).

SCHEDULE 13G

Item 1.

Name of issuer:

(a)

Tower Semiconductor Ltd

Address of issuer's principal executive offices:

(b)

Ramat Gavriel Industrial Park,, P.O. Box 619,, Migdal Haemek, Israel, 2310502

Item 2.

Name of person filing:

(a)

Menora Mivtachim Holdings Ltd. Menora Mivtachim Pensions and Gemel Ltd.

Address or principal business office or, if none, residence:

(b)

Menora Mivtachim Holdings Ltd. - Menora House, 23 Jabotinsky St., Ramat Gan 5251102, Israel Menora Mivtachim Pensions and Gemel Ltd. - 23 Jabotinsky St., Ramat Gan 5251102, Israel

Citizenship:

(c)

Menora Mivtachim Holdings Ltd. - Israel Menora Mivtachim Pensions and Gemel Ltd. - Israel

Title of class of securities:

(d)

Ordinary Shares, par value NIS 15.00 per share

CUSIP No.:

(e)

M87915274

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

(a)

Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);

(b)

Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);

(c)

Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);

(d)

Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);

(e)

An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);

(f)

An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);

(g)

A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);

(h)

A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

(i)

A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

(j)

A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in

(j)

accordance with § 240.13d-1(b)(1)(ii)(J),

please specify the type of institution:

(k)

Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).

Item 4. Ownership

(a)

Amount beneficially owned:

See row 9 of cover page of each reporting person. As of March 31, 2025, the securities reported herein were held as follows: 7,433,778 ordinary shares (representing 6.66% of the total ordinary shares outstanding) beneficially owned by Menora Mivtachim Pensions and Gemel Ltd.; 1,084,726 ordinary shares (representing 0.97% of the total ordinary shares outstanding) beneficially owned by Menora Mivtachim Insurance Ltd.; 54,110 ordinary shares (representing 0.05% of the total ordinary shares outstanding) beneficially owned by Menora Mivtachim Vehistadrut Hamehandesim Nihul Kupot Gemel Ltd.; and 19,748 ordinary shares (representing 0.02% of the total ordinary shares outstanding) beneficially owned by Shomera Insurance Company Ltd. The securities reported herein are beneficially owned by Menora Mivtachim Holdings Ltd. ("Menora Holdings") and by entities that are direct or indirect, wholly-owned or majority-owned, subsidiaries of Menora Holdings (the "Subsidiaries"), such as Menora Mivtachim Insurance Ltd., Shomera Insurance Company Ltd., Menora Mivtachim Pensions and Gemel Ltd., Menora Mivtachim Vehistadrut Hamehandesim Nihul Kupot Gemel Ltd., and Menora Mivtachim Investment Portfolio Management Ltd. The economic interest or beneficial ownership in a portion of the securities covered by this report (including the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities) is held for the benefit of insurance policy holders, the owners of portfolio accounts, or the members of the provident funds or pension funds, as the case may be. This statement on Schedule 13G shall not be construed as an admission by Menora Holdings or by any of the Subsidiaries that it is the beneficial owner of any of such securities covered by this statement on Schedule 13G, and each of Menora Holdings and the Subsidiaries disclaims beneficial ownership of any such securities except to the extent of its pecuniary interest therein.

Percent of class:

(b) See row 11 of cover page of each reporting person %

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote:

See row 5 of cover page of each reporting person

(ii) Shared power to vote or to direct the vote:

See row 6 of cover page of each reporting person and note in Item 4(a) above

(iii) Sole power to dispose or to direct the disposition of:

See row 7 of cover page of each reporting person

(iv) Shared power to dispose or to direct the disposition of:

See row 8 of cover page of each reporting person and note in Item 4(a) above

Item 5. Ownership of 5 Percent or Less of a Class.

Item 6. Ownership of more than 5 Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under ?? 240.14a-11.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Menora Mivtachim Holdings Ltd

Signature: /s/ Ran Kalmi
Name/Title: Ran Kalmi / CFO
Date: 04/24/2025

Signature: /s/ Lior Yochpaz
Name/Title: Lior Yochpaz / Authorized Signatory
Date: 04/24/2025

Menora Mivtachim Pensions and Gemel Ltd.

Signature: /s/ Ran Kalmi
Name/Title: Ran Kalmi / CFO
Date: 04/24/2025

Signature: /s/ Lior Yochpaz
Name/Title: Lior Yochpaz / Authorized Signatory
Date: 04/24/2025

Exhibit Information

Exhibit 1 - Joint Filing Agreement by and among the Reporting Persons, dated as of February 13, 2025 (incorporated herein by reference to Exhibit 1 to the Schedule 13G filed on February 13, 2025).