

TOWER SEMICONDUCTOR LTD
Form 6-K
August 20, 2008

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

For the month of August 2008 (No. 6)

TOWER SEMICONDUCTOR LTD.

(Translation of registrant's name into English)

Ramat Gavriel Industrial Park
P.O. Box 619, Migdal Haemek, Israel 23105
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

On August 20, 2008, the Registrant announced its financial results for the six and three months ended June 30, 2008. Attached hereto are the following exhibits

Exhibit 99.1 Press release dated August 20, 2008

This report on Form 6-K is not incorporated by reference into any effective Registration Statement filed by us under the Securities Act of 1933, including on Form F-4 (File No. 333-151919).

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.

By: /s/ Nati Somekh Gilboa

Nati Somekh Gilboa
Corporate Secretary

Date: August 20, 2008

SIGNATURES

