

TOWER SEMICONDUCTOR LTD

Form 6-K

February 15, 2011

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

For the month of February 2011 No. 3

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 February 15, 2011, the Registrant issued consolidated financial statements as of December 31, 2010. Attached hereto are the following exhibits

E x h i b i t Registrant's consolidated financial statements as of December 31, 2010 and the report thereon dated
99.1 February 13, 2011 of Brightman Almagor & Co.

E x h i b i t Management's Discussion and Analysis of Financial Condition and Results of Operations
99.2

E x h i b i t Consent of Independent Registered Accounting Firm
99.3

This Form 6-K, including all exhibits hereto, is hereby incorporated by reference into all effective registration statements filed by us under the Securities Act of 1933.

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.

Date: February 15, 2011

By: /s/ Nati Somekh Gilboa
Name: Nati Somekh Gilboa
Title: Corporate Secretary