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KOOR INDUSTRIES LTD
Form 6-K
December 18, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13A-16 OR 15D-16 OF
THE SECURITIES EXCHANGE ACT OF 1934

For the Month of December, 2006

KOOR INDUSTRIES LTD.

(Translation of registrant's name into English)

14 Hamelacha Street, Park Afek, Rosh Ha'Ayin, 48091, Israel

(Address of principal executive offices)

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

FORM 20-F X

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

X

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-_____

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.

/s/ Shlomo Heller

By: Shlomo Heller

Title: General Counsel and Corporate Secretary

Dated: December 18, 2006

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----- DESCRIPTION	----- EXHIBIT
A. Press Release, dated December 17, 2006, titled "Koor Industries Announces the Sale of its entire Holdings in Sheraton Moriah for approx. \$24 million"	99-1