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KOOR INDUSTRIES LTD  
Form 6-K  
May 25, 2004

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 MAY, 2004

KOOR INDUSTRIES LTD.

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(TRANSLATION OF REGISTRANT'S NAME INTO ENGLISH)

14 HAMELACHA STREET, PARK AFEK, ROSH HA'AYIN, 48091, ISRAEL

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(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  
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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  
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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  
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By:      Shlomo Heller  
Title: General Counsel and Company Secretary

Dated: May 24, 2004

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DESCRIPTION	EXHIBIT
A. Press Release, dated May 24, 2004, entitled "Koor Industries Ltd. Reports First Quarter 2004 Consolidated Results."	99.1
B. Koor Industries Ltd. Condensed Consolidated Interim Financial Statements as at March 31, 2004.	99.2
C. ECI Telecom Ltd. Consolidated Financial Statements as of March 31, 2004.	99.3