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TAT TECHNOLOGIES LTD
Form 6-K
November 26, 2007

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

F O R M 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR
15d-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of November 2007

TAT TECHNOLOGIES LTD.
(Name of Registrant)

P.O.BOX 80, Gedera 70750 Israel
(Address of Principal Executive Office)

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 Form 40-F

Indicate by check mark if the registrant is submitting the
Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the
Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

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

Yes No

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

TAT Technologies Ltd.

6-K Items

1. Press Release re TAT Technologies Reports Third Quarter 2007 Results
dated November 26, 2007.

Press Release

Source: TAT Technologies Ltd

TAT Technologies Reports Third Quarter 2007 Results

Monday November 26, 6:17 am ET

GEDERA, Israel, November 26 /PRNewswire-FirstCall/ -- TAT Technologies Limited (NASDAQ/NMS: TATTF - News), which is engaged in the manufacture, repair and overhaul of heat transfer equipment and other various accessories mainly in aircraft, reported today net income of \$1,272,728 on revenues of \$20,862,079 for the three months ended September 30, 2007 compared to net income of \$1,675,300 on revenues of \$ 18,976,730 for the three months ended September 30, 2006.

For the nine months ended September 30, 2007, the Company reports net income of \$5,780,990 derived from revenue of 68,953,537 compared to net income of \$4,411,264 and revenues of \$53,773,889 for the same period ended September 30, 2006.

The Company's revenues for the three months ended September 30, 2007 of \$20,862,079 have increased by 9.9% compared to the revenues of \$18,976,730 for the three months ended September 30, 2006.

The net income for the three months ended September 30, 2007 of \$1,272,728 decreased by 24% compared to the net income of \$1,675,300 for the three months ended September 30, 2006. This decrease is a result of the IPO of Limco-Piedmont Inc. by way of a reduction of ownership of the Company to 62% (equivalent to a reduction of \$468,000) and one-time expenses related to the IPO (in the amount of \$275,000 for the Company and \$330,000 for our subsidiary Limco-Piedmont Inc.)

In addition the Company also recognized a net capital gain of \$24,807,318 related to the sale of common stock by Limco and the Company's sale of Limco common stock during its third quarter of 2007.

TAT Technologies, is principally engaged in the manufacture, repair and overhaul of heat transfer equipment, such as heat exchangers, precoolers and oil/fuel hydraulic coolers used in aircraft, defense systems, electronic equipment and other applications. In addition, the Company manufactures aircraft accessories and systems such as pumps, valves, Power Systems, Turbines and overhauls aircraft Auxiliary Power Units (APUs), landing gears and propellers.

Certain matters discussed in this news release are forward-looking statements that involve a number of risks and uncertainties including, but not limited to statements regarding expected results in future quarters, risks in product and technology development, product demand, the impact of competitive pricing, changing economic conditions and other risk factors detailed in the Company's filings with the United States Securities and Exchange Commission.

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CONSOLIDATED STATEMENTS OF OPERATIONS (amounts in thousands U.S. dollars)

	Nine Months Ended September 30		Three Months Ended September 30	
	2007	2006	2007	2006
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenues	\$68,954	\$53,774	\$20,862	\$18,977
Gross profit	18,948	14,539	5,046	5,201
Income from operations before income taxes and minority	8,343	6,731	2,072	2,556
Income taxes	2,094	2,320	331	881
Minority interest	468	--	468	--
Net income	5,781	4,411	1,273	1,675
Net capital gain	24,807	--	24,807	--
Total net income	30,588	4,411	26,080	1,675
Basic income per share	\$4.74	\$0.74	\$3.99	\$0.27
Diluted income per share	\$4.68	\$0.73	\$3.98	\$0.27
Weighted average number of basic shares outstanding	6,450,078	6,042,671	6,542,671	6,042,671
Weighted average number of diluted shares outstanding	6,530,396	6,076,006	6,558,362	6,189,639

Company Contact

Mr. Israel Ofen
Executive Vice-President and Chief Financial Officer
+972-8-859-5411

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.

TAT TECHNOLOGIES LTD.

(Registrant)

By: /s/Israel Ofen

Israel Ofen
Executive Vice President and
Chief Financial Officer

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Date: November 26, 2007