

Ituran Location & Control Ltd.
Form 6-K
May 14, 2008

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

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

May 14, 2008

Commission File Number: 001-32618

Ituran Location and Control Ltd.

(Exact name of Registrant as specified in its Charter)

3 Hashikma Street, Azour 58001, Israel
(Address of Registrant's 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 if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101 (b) (1):

Yes No

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):

Yes No

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

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

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On May 14, 2008, Ituran Location and Control Ltd. issued a press release announcing Q1 2008 earnings results with revenues for Q1 2008 of \$32.8 million and net profit on a GAAP-basis of \$0.9 million.

The following document is attach hereto and incorporated by reference herein:

Exhibit 99.1 Press release, dated May 14, 2008 titled Ituran Location & Control Reports Q1 2008 Results

SIGNATURE

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, thereto duly authorized.

ITURAN LOCATION & CONTROL LTD.
(Registrant)

By: /s/ Eyal Sheratzky

Eyal Sheratzky
Co-Chief Executive Officer

Date: May 14, 2008
