Pointer Telocation Ltd Form 6-K December 19, 2006

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 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 December, 2006

POINTER TELOCATION LTD.

1 Korazin Street Givatayim, 53583 Israel

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 o

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 o No X

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

For Immediate Release

Pointer Telocation to Release its 2007 Revenue and Profitability Guidance

Givatayim, Israel December 18, 2006. Pointer Telocation Ltd. (Nasdaq Capital Market: PNTR), a leading provider of services to insurance companies, fleet managers and vehicle owners, including road-side assistance, towing and stolen vehicle retrieval services in Israel, Argentina and Mexico, will release on Thursday, December 21st, 2006, its 2007 revenue and profitability guidance as well as its business strategy and growth forecast.

Pointer Telocation s management will host two conference calls with the investment community to review and discuss the guidance:

The **Hebrew** Conference Call will take place on 16:00 Israel time, 9:00 AM EST.

The **English** Conference Call will take place on 10:00 AM EST, 17:00 Israel time.

Yes o No x

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To listen to the calls, please dial-in to one of the following teleconferencing numbers. Please begin placing your calls at least 5 minutes before the conference call commences.

From USA: +1-866-229-7198 From Israel: 03-918-0609

About Pointer Telocation:

Pointer Telocation Ltd www.pointer.com provides range of services to insurance companies and vehicle owners, including road-side assistance, vehicle towing, stolen vehicle retrieval, fleet management and other value added services. Pointer Telocation provides services, for the most part, in Israel, through its subsidiary Shagrir and in Argentina and Mexico through its local subsidiaries. Independent operators provide similar services in Russia and Venezuela utilizing Pointer s technology and operational know-how.

Safe Harbor Statement

This press release contains forward-looking statements with respect to the business, financial condition and results of operations of Pointer and its affiliates. These forward-looking statements are based on the current expectations of the management of Pointer, only, and are subject to risk and uncertainties relating to changes in technology and market requirements, the company s concentration on one industry in limited territories, decline in demand for the company s products and those of its affiliates, inability to timely develop and introduce new technologies, products and applications, and loss of market share and pressure on pricing resulting from competition, which could cause the actual results or performance of the company to differ materially from those contemplated in such forward-looking statements. Pointer undertakes no obligation to publicly release any revisions to these forward-looking statements to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events. For a more detailed description of the risks and uncertainties affecting the company, reference is made to the company s reports filed from time to time with the Securities and Exchange Commission.

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.

POINTER TELOCATION LTD.

By: /s/ Yossi Ben Shalom

Yossi Ben Shalom Chairman of the Board of Directors

Date: December 19, 2006

Yes o No x