

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

June 30, 2022

Eyal Rubin Senior Vice President and Chief Financial Officer Protalix BioTherapeutics, Inc. 2 University Plaza, Suite 100 Hackensack, NJ 07601

> Re: Protalix BioTherapeutics, Inc. Form 10-K for the Year Ended December 31, 2021 Filed March 31, 2022 File No. 001-33357

Dear Mr. Rubin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Life Sciences