

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

March 14, 2019

Yossi Maimon Chief Financial Officer Protalix BioTherapeutics, Inc. 2 Snunit Street Science Park POB 455 Carmiel, Israel 20100

> Re: Protalix BioTherapeutics, Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 Filed March 6, 2018 File No. 001-33357

Dear Mr. Maimon:

We have completed our review of your filings. 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 Healthcare & Insurance