

April 27, 2020

VIA EDGAR

Jeffrey Gabor
Office of Life Sciences
U.S. Securities and Exchange Commission
Division of Corporation Finance
Mail Stop 4720
100 F Street, N.E.
Washington, D.C. 20549

Re: Protalix BioTherapeutics, Inc.
Registration Statement on Form S-3
Filed April 17, 2020
File No. 333-237736

Dear Mr. McCann:

We refer to the registration statement on Form S-3 (File No. 333-237736) (the "Registration Statement") of Protalix BioTherapeutics, Inc., a Delaware corporation (the "Company"). In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby respectfully requests the acceleration of the effectiveness of the Registration Statement so that it may become effective at 4:30 p.m. (Eastern time) on April 29, 2020 or as soon as practicable thereafter.

We thank you in advance for your time and attention to the Registration Statement. Should you wish to discuss the enclosed materials at any time, please do not hesitate to contact me at +972 (4) 902-8100 or Eyal.Rubin@protalix.com, or the Company's counsel, Anna T. Pinedo of Mayer Brown LLP at +1 (212) 506-2275 or apinedo@mayerbrown.com.

Sincerely,

/s/ Eyal Rubin

Eyal Rubin
Sr. Vice President and Chief Financial Officer
Protalix BioTherapeutics, Inc.

cc: Dror Bashan
Protalix BioTherapeutics, Inc.

Anna T. Pinedo
Mayer Brown LLP