

*Via Facsimile and U.S. Mail*

December 30, 2010

David Aviezer, Ph.D.  
President and Chief Executive Officer  
Protalix Biotherapeutics, Inc.  
2 Snunit St., Science Park  
POB 455, Carmiel 20100, Israel

**Re: Protalix Biotherapeutics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-33357**

Dear Dr. Aviezer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: James R. Tanenbaum, Esq.  
Joseph Magnas, Esq.  
Neeraj Kumar, Esq.  
Morrison & Foerster LLP  
1290 Avenue of the Americas  
New York, NY 10104-0050