

April 25, 2022

Joseph Magnas  
General Counsel  
Protalix BioTherapeutics, Inc.  
2 University Plaza, Suite 100  
Hackensack, NJ 07601

BioTherapeutics, Inc.  
Statement on Form S-3  
2022

Re: Protalix  
Registration  
Filed April 20,  
File No. 333-264394

Dear Mr. Magnas:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Brian Hirshberg