

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 19, 2009

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

**Re: Protalix BioTherapeutics  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File Number: 001-33357**

Dear Mr. Maimon:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief