



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2013

Via E-Mail

Oren Bryan  
Chief Financial Officer  
Enzymotec Ltd.  
Sagi 2000 Industrial Area  
P.O. Box 6  
Migdal Ha'Emeq 2310001, Israel

**Re: Enzymotec Ltd.  
Amendment No. 1 to  
Confidential Draft Registration Statement on Form F-1  
Submitted August 14, 2013  
CIK No. 0001578809**

Dear Mr. Bryan:

We have reviewed your amended draft registration statement dated August 14, 2013, and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Use of proceeds, page 40

1. We note your revised disclosure in response to our prior comment 14. Please revise your disclosure further to disclose the estimated amount of proceeds or other funds required for each intended use pursuant to Part I, Item 3.C.1. of Form 20-F.

Intellectual property, page 89

2. We note your revised disclosure in response to our prior comment 29. In each instance where you have provided an estimated year of expiration, please delete the phrase "or around" or similar qualifier or explain why you are unable to give the actual year of expiration.

Oren Bryan  
Enzymotec Ltd.  
August 20, 2013  
Page 2

General

If you intend to respond to these comments with an amended draft registration statement, please submit it and any associated correspondence in accordance with the guidance we provide in the Division's October 11, 2012 announcement on the SEC website at <http://www.sec.gov/divisions/corpfin/cfannouncements/drsfilingprocedures101512.htm>.

You may contact Scott Wuenschell at (202) 551-3467 or Lisa Vanjoske at (202) 551-3614 if you have questions regarding comments on the financial statements and related matters. Please contact Amy Reischauer at (202) 551-3793, John Krug at (202) 551-3862, or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director

cc: Via E-Mail  
Colin J. Diamond  
White & Case LLP  
1155 Avenue of the Americas  
New York, NY 10036-2787