



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2020

Seth Lederman  
Chief Executive Officer  
Tonix Pharmaceuticals Holding Corp.  
509 Madison Avenue, Suite 1608  
New York, NY 10022

**Re: Tonix Pharmaceuticals Holding Corp.  
Registration Statement on Form S-1  
Filed January 21, 2020  
File No. 333-235976**

Dear Mr. Lederman:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael J. Lerner, Esq.