

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

**FORM S-3**

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**TONIX PHARMACEUTICALS HOLDING CORP.**

(Name of registrant in its charter)

**Nevada**

(State or other Jurisdiction  
of Incorporation or Organization)

**26-1434750**

(I.R.S. Employer  
Identification No.)

**509 Madison Avenue, Suite 306  
New York, New York 10022  
(212) 980-9155**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Seth Lederman  
Chief Executive Officer  
Tonix Pharmaceuticals Holding Corp.  
509 Madison Avenue, Suite 306  
New York, New York 10022  
(212) 980-9155**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:  
**Marc J. Ross, Esq.  
James M. Turner, Esq.  
Sichenzia Ross Friedman Ference LLP  
61 Broadway, 32nd Flr.  
New York, New York 10006  
(212) 930-9700  
(212) 930-9725 (fax)**

**APPROXIMATE DATE OF PROPOSED SALE TO THE PUBLIC:** As soon as practicable after this registration statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. ☐

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☒

Registration No. 333-192541

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. ☐

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a small reporting

company. See definitions of “large accelerated filer,” “accelerated filed,” and “smaller reporting company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐

Non-accelerated filer ☐

(Do not check if a smaller reporting company)

Accelerated filer ☐

Smaller reporting company ☒

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# CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee (2)
Common Stock, \$0.001 par value per share	—	—	1,304,350.00	168.00
Total	—	—	\$ 1,304,350.00	\$ 168.00

- (1) The Registrant previously registered common stock, preferred stock, warrants and units with an aggregate offering price not to exceed \$50,000,000 on a registration statement on Form S-3 (File No. 333-192541), as amended, which was declared effective on January 8, 2014. In accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended, an additional indeterminate number of shares of the Registrant's common stock as shall have an aggregate offering price not to exceed \$1,304,350 is being registered hereby. The proposed maximum offering price per share will be determined, from time to time, by the Registrant in connection with the issuance by the Registrant of the shares of common stock registered hereunder. In addition, pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this registration statement shall also cover any additional shares of the Registrant's common stock that become issuable by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration.
- (2) Calculated pursuant to Rule 457(o) under the Securities Act of 1933, as amended. Represents the registration fee only for the additional amount of securities of the Registrant being registered hereby. The Registrant previously registered securities pursuant to a registration statement on Form S-3 (File No. 333-192541), as amended, for which a fee of \$6,440 was paid.

**This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act of 1933, as amended.**

## **EXPLANATORY NOTE AND INCORPORATION BY REFERENCE**

This Registration Statement is being filed with the Securities and Exchange Commission (the “Commission”) pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement relates to the public offering of securities of the Registrant contemplated by the Registration Statement on Form S-3, as amended (File No. 333-192541), originally filed by the Registrant on November 26, 2013, as amended (the “Prior Registration Statement”), and which the Commission declared effective on January 8, 2014.

This Registration Statement is being filed for the sole purpose of registering for issuance and sale an increase of \$1,304,350 of the maximum aggregate offering price of our common stock. The additional securities that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the remaining maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference in this filing.

The required opinions and consents are listed on the exhibit index and filed with this filing.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York, on the 11th day of July, 2014.

### TONIX PHARMACEUTICALS HOLDING CORP.

Date: July 11, 2014

By: /s/ SETH LEDERMAN

Seth Lederman  
Chief Executive Officer (Principal Executive Officer)

Date: July 11, 2014

By: /s/ LELAND GERSHELL

Leland Gershell  
Chief Financial Officer (Principal Accounting Officer)

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ SETH LEDERMAN</u> Seth Lederman	Chief Executive Officer (Principal Executive Officer) and Director	July 11, 2014
<u>/s/ LELAND GERSHELL</u> Leland Gershell	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	July 11, 2014
<u>*</u> Stuart Davidson	Director	July 11, 2014
<u>*</u> Patrick Grace	Director	July 11, 2014
<u>*</u> Donald W. Landry	Director	July 11, 2014
<u>*</u> Ernest Mario	Director	July 11, 2014
<u>*</u> Charles Mather IV	Director	July 11, 2014

\* \_\_\_\_\_ Director July 11, 2014  
John Rhodes

\* \_\_\_\_\_ Director July 11, 2014  
Samuel Saks

\*By: /s/ SETH LEDERMAN  
Seth Lederman  
*Attorney-in-fact*

## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description</b>
5.01	Opinion of Sichenzia Ross Friedman Ference LLP.
23.01	Consent of EisnerAmper, LLP, Independent Registered Public Accounting Firm.
23.02	Consent of Sichenzia Ross Friedman Ference LLP is contained in Exhibit 5.01 to this Registration Statement.
24.01	Power of Attorney (incorporated by reference from the Prior Registration Statement).

**SICHENZIA ROSS FRIEDMAN FERENCE LLP**

61 Broadway, 32nd Floor  
New York, NY 10006  
Telephone: (212) 930-9700  
Facsimile: (212) 930-9725

July 11, 2014

Tonix Pharmaceuticals Holding Corp.  
509 Madison Avenue, Suite 306  
New York, New York 10022

Re: Tonix Pharmaceuticals Holding Corp.'s Registration Statement on Form S-3

Ladies and Gentlemen:

We have acted as counsel to Tonix Pharmaceuticals Holding Corp., a Nevada corporation (the "Company"), in connection with the preparation and filing of the Registration Statement on Form S-3 (the "Registration Statement") pursuant to Rule 462(b) of Regulation C promulgated under the Securities Act of 1933, as amended (the "Securities Act") relating to an aggregate initial offering price not to exceed \$1,304,350 of shares of common stock of the Company, par value \$0.001 per share (the "Common Stock"). The shares of Common Stock are being registered for offering and sale from time to time pursuant to Rule 415 of the General Rules and Regulations promulgated under the Securities Act (the "Securities Act Rules"). The Registration Statement incorporates by reference the Registration Statement on Form S-3, as amended (No. 333-192541), which was declared effective on January 8, 2014 (the "Related Registration Statement"), including the prospectus which forms a part of such Related Registration Statement (the "Prospectus"), as supplemented from time to time by one or more prospectus supplements (each, a "Prospectus Supplement").

This opinion is being delivered in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act and no opinion is expressed herein pertaining to the Registration Statement, any prospectus contained therein or any prospectus supplement hereafter filed, other than with respect to the enforceability of the Applicable Agreements (defined below) and the legally-issued nature of the Securities.

We have reviewed such records, documents, agreements and certificates, and examined such questions of law, as we have considered necessary or appropriate to express the opinions set forth below. In making our examination of records, documents, agreements and certificates, we have assumed the authenticity of the same, the correctness of the information contained therein, the genuineness of all signatures, the authority of all persons entering and maintaining records or executing documents, agreements and certificates, and the conformity to authentic originals of all items submitted to us as copies (whether certified, conformed, photostatic or by other electronic means) of records, documents, agreements or certificates. In rendering our opinions, we have relied as to factual matters upon certificates of public officials and certificates and representations of officers of the Company.

Based upon and subject to the foregoing and to the other assumptions, qualifications, limitations and exceptions set forth herein, we are of the opinion that when the Registration Statement is filed with the Commission and the Registration Statement and any and all Prospectus Supplement(s) required by applicable laws have become effective under the Securities Act, then upon issuance and delivery of, and payment for, the shares of Common Stock in the manner contemplated by the Registration Statement, the Related Registration Statement, the Prospectus and the related Prospectus Supplement(s), the shares of Common Stock will be validly issued, fully paid and non-assessable.



The opinions set forth herein are subject to the following assumptions, qualifications, limitations and exceptions being true and correct at or before the time of the delivery of any shares of Common Stock offered pursuant to the Registration Statement (the “Offered Securities”):

(i) the Board of Directors, including any appropriate committee appointed thereby, and appropriate officers of the Company shall have duly established the terms of the Offered Securities;

(ii) the Board of Directors, including any appropriate committee appointed thereby, and appropriate officers of the Company shall have duly authorized, and taken any other necessary corporate action to approve the creation, issuance and sale of, the Offered Securities and related matters and such authorizations and actions have not been rescinded;

(iii) the terms of the issuance and sale of the Offered Securities have been duly established in conformity with the articles of incorporation, as amended, the second amended and restated by-laws, and other similar formation documents of the Company (the “Formation Documents”) and any other relevant agreement (collectively, the “Applicable Agreements”), so as not to violate any applicable law, the Formation Documents (subject to the further assumption that such Formation Documents have not been amended from the date hereof in a manner that would affect the validity of any of the opinions rendered herein), or result in a default under or breach of any agreement or instrument binding upon the Company and so as to comply with any restriction imposed by any court or governmental body having jurisdiction over the Company;

(iv) the Offered Securities, and any certificates representing the interests in the relevant Offered Securities, have been duly authenticated, authorized, executed, countersigned, registered and delivered upon payment of the agreed-upon legal consideration therefor (in an amount per share of Common Stock not less than the par value thereof) and have been duly issued and sold in accordance with any relevant agreement (including any Applicable Agreements), any underwriting agreement with respect to the Offered Securities or any other duly authorized, executed and delivered, applicable, valid and binding purchase agreement, or as otherwise contemplated by the Registration Statement or any post-effective amendment thereto, and any Prospectus Supplement relating thereto;

(v) the Registration Statement, as finally amended (including all necessary post-effective amendments) and any additional registration statement filed under the Securities Act will have been declared effective under the Securities Act and such effectiveness shall not have been terminated or rescinded;

(vi) appropriate prospectus supplement(s) shall have been prepared, delivered and filed in compliance with the Securities Act and the applicable rules and regulations thereunder describing the Offered Securities offered thereby;

(vii) the Offered Securities shall be issued and sold in compliance with all federal and state securities laws and solely in the manner stated in the Registration Statement and the applicable Prospectus Supplement and there shall not have occurred any change in law affecting the validity of the opinions rendered herein;

(viii) if the Offered Securities will be sold pursuant to a firm commitment underwritten offering, the underwriting agreement with respect to the Offered Securities in the form filed as an exhibit to the Registration Statement or any post-effective amendment thereto, or incorporated by reference therein, has been duly authorized, executed and delivered by the Company and the other parties thereto; and

(ix) in the case of an Applicable Agreement or other agreement or instrument pursuant to which any Offered Securities are to be issued, there shall be no terms or provisions contained therein which would affect the validity of any of the opinions rendered herein.

Any opinion set forth herein as to enforceability of obligations of the Company is subject to: (i) bankruptcy, insolvency, reorganization, fraudulent conveyance, moratorium or similar laws affecting the enforcement of creditors' rights generally, and by general principles of equity (regardless of whether enforcement is sought in a proceeding in equity or at law); (ii) provisions of law which may require that a judgment for money damages rendered by a court in the United States be expressed only in United States dollars; and (iii) governmental authority to limit, delay or prohibit the making of payments outside the United States or in foreign currency or composite currency. Rights to indemnification and contribution may also be limited by federal and state securities laws.

We express no opinion as to the validity, legally binding effect or enforceability of any provision in any agreement or instrument that (i) requires or relates to payment of any interest at a rate or in an amount which a court would determine in the circumstances under applicable law to be commercially unreasonable or a penalty or forfeiture or (ii) relates to governing law and submission by the parties to the jurisdiction of one or more particular courts.

We hereby consent to the filing of this opinion as Exhibit 5.01 to the Registration Statement, the Related Registration Statement and to the reference to this firm under the caption "Legal Matters." In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended or under the rules and regulations promulgated by the Securities and Exchange Commission. This opinion is expressed as of the date hereof, and we disclaim any undertaking to advise you of any subsequent changes in the facts stated or assumed herein or of any subsequent changes in applicable laws, even where the Offered Securities may be issued from time to time on a delayed or continuous basis.

Very truly yours,

/s/ Sichenzia Ross Friedman Ference LLP

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to (i) the incorporation by reference therein of our report dated March 28, 2014 with respect to the consolidated financial statements of Tonix Pharmaceuticals Holding Corp. included in its Annual Report (Form 10-K) for the year ended December 31, 2013, filed with the Securities and Exchange Commission in the Registration Statement (Form S-3) and related Prospectus of Tonix Pharmaceuticals Holding Corp. for the registration of common stock having an aggregate initial offering price not exceeding \$1,304,350 and (ii) the reference to our firm under the caption "Experts" in the Registration Statement (Form S-3), as amended (filed No. 333-192541) and related prospectus of Tonix Pharmaceuticals Holding Corp. incorporated herein by reference.

**/s/ EISNERAMPER LLP**

New York, New York  
July 10, 2014

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