

**Tonix Pharmaceuticals Holding Corp.
509 Madison Avenue, Suite 1608
New York, New York 10022**

July 9, 2019

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Tonix Pharmaceuticals Holding Corp.
Registration Statement on Form S-1 (File No. 333-232195)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Tonix Pharmaceuticals Holding Corp. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission (the "Commission") at 4:30 p.m., Eastern Standard Time, on July 11, 2019, or as soon as practicable thereafter.

Please call Steven M. Skolnick of Lowenstein Sandler LLP at (973) 597-2476 to confirm the effectiveness of the Registration Statement or with any questions.

[Signature page follows.]

Very truly yours,

**TONIX PHARMACEUTICALS
HOLDINGS CORP.**

By: /s/ Bradley Saenger
Name: Bradley Saenger
Title: Chief Financial Officer
