

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

July 11, 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:

Tonix Pharmaceuticals Holding Corp. hereby requests that its acceleration request dated July 9, 2019 be withdrawn.

Please call Steven M. Skolnick of Lowenstein Sandler LLP at (973) 597-2476 with any questions.

Very truly yours,

**TONIX PHARMACEUTICALS HOLDINGS CORP.**

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

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