

July 15, 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:

As the underwriter of the proposed offering of Tonix Pharmaceuticals Holding Corp. (the "**Company**"), we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 4:30 p.m., Eastern Standard Time, on July 15, 2019, or as soon thereafter as is practicable.

The undersigned advise that they have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

**AEGIS CAPITAL CORP.**

By: /s/ David W. Boral

Name: David W. Boral

Title: Co- Head of Investment Banking,

By: /s/ Joseph T. Rallo

Name: Joseph T. Rallo

Title: Co-Head of Investment Banking

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