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

February 6, 2020

**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. 333-235976)**

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 5:15 p.m., Eastern Standard Time, on February 6, 2020, or as soon as practicable thereafter.

Please call Irina Ishak of Lowenstein Sandler LLP at (973) 422-6406 to confirm the effectiveness of the Registration Statement or with any questions.

*[Signature page follows.]*

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Very truly yours,

TONIX PHARMACEUTICALS HOLDINGS CORP.

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

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