
Tonix Pharmaceuticals Holding Corp.
26 Main Street, Suite 101
Chatham, New Jersey 07928

December 30, 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. 333-251500)
Filed on December 18, 2020

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Tonix Pharmaceuticals Holding Corp. hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission at 4:00 p.m., Eastern Time, on January 4, 2021, 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.

Very truly yours,

TONIX PHARMACEUTICALS HOLDINGS CORP.

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