

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**AMENDMENT NO. 1
TO
FORM 8-K/A**

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (date of earliest event reported): June 11, 2024

TONIX PHARMACEUTICALS HOLDING CORP.

(Exact name of registrant as specified in its charter)

Nevada
(State or Other Jurisdiction of Incorporation)

001-36019
(Commission File Number)

26-1434750
(IRS Employer Identification No.)

26 Main Street, Chatham, New Jersey 07928
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (862) 904-8182

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock	TNXP	The NASDAQ Capital Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

EXPLANTORY NOTE

The purpose of this Amendment No. 1 to the Current Report on Form 8-K filed by Tonix Pharmaceuticals Holding Corp. (the "Company") on June 13, 2024 (the "Original 8-K"), is solely to replace the Exhibit 5.2 opinion filed therewith which was inadvertently filed with the Exhibit 5.2 opinion filed below. The correct opinion is filed as Exhibit 5.2 hereto and supersedes and replaces in its entirety the opinion filed as Exhibit 5.2 to the Original 8-K.

Item 9.01 Financial Statements and Exhibits.

(d)Exhibit

No.	Description.
1.01	Placement Agency Agreement, dated June 12, 2024, between Tonix Pharmaceuticals Holding Corp. and Dawson James Securities Inc. (incorporated by reference to Exhibit 1.01 to the Company's Current Report on Form 8-K filed on June 13, 2024)
4.01	Form of Pre-Funded Warrant (incorporated by reference to Exhibit 4.01 to the Company's Current Report on Form 8-K filed on June 13, 2024)
4.02	Warrant Agent Agreement, dated June 13, 2024, between Tonix Pharmaceuticals Holding Corp. and VStock Transfer (incorporated by reference to Exhibit 4.02 to the Company's Current Report on Form 8-K filed on June 13, 2024)
5.01	Opinion of Brownstein Hyatt Farber Schreck, LLP (incorporated by reference to Exhibit 5.01 to the Company's Current Report on Form 8-K filed on June 13, 2024)
5.02	Opinion of Lowenstein Sandler LLP
23.01	Consent of Brownstein Hyatt Farber Schreck, LLP (incorporated by reference to Exhibit 23.01 to the Company's Current Report on Form 8-K filed on June 13, 2024)
23.02	Consent of Lowenstein Sandler LLP (contained in Exhibit 5.02)
99.01	Press Release, dated June 11, 2024 (incorporated by reference to Exhibit 99.01 to the Company's Current Report on Form 8-K filed on June 13, 2024)
99.02	Press Release, dated June 12, 2024 (incorporated by reference to Exhibit 99.02 to the Company's Current Report on Form 8-K filed on June 13, 2024)
99.03	Press Release, dated June 13, 2024 (incorporated by reference to Exhibit 99.03 to the Company's Current Report on Form 8-K filed on June 13, 2024)
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURE

Pursuant to the requirement of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

TONIX PHARMACEUTICALS HOLDING CORP.

Date: June 14, 2024

By: /s/ Bradley Saenger

Bradley Saenger
Chief Financial Officer



June 13, 2024

Tonix Pharmaceuticals Holding Corp.
26 Main Street – Suite 101
Chatham, NJ 07928

Ladies and Gentlemen:

We have acted as counsel to Tonix Pharmaceuticals Holding Corp., a Nevada corporation (the “**Company**”) in connection with the sale and issuance of 1,199,448 shares of the Company’s common stock, par value \$0.001 per share (the “**Common Stock**” and such shares, the “**Shares**”) and Pre-Funded Warrants (the “**Warrants**”) to purchase up to an aggregate of 2,568,110 shares of Common Stock (the “**Warrant Shares**”) being issued to certain purchasers, pursuant to the Registration Statement on Form S-3 (File No. 333-266982) (the “**Registration Statement**”) filed by the Company with the Securities and Exchange Commission (the “**Commission**”) under the Securities Act of 1933, as amended (the “**Securities Act**”), and the rules and regulations promulgated thereunder, together with a base prospectus dated May 5, 2021 included in the Form S-3 (the “**Base Prospectus**”) and a final prospectus supplement dated June 12, 2024 filed with the Commission pursuant to Rule 424(b)(5) under the Securities Act (together with the Base Prospectus, the “**Prospectus**”). The Shares and Warrants are to be sold pursuant to a Placement Agency Agreement, dated June 12, 2024, between the Company and Dawson James Securities, Inc. We have been requested by the Company to render this opinion in connection with the filing of the Form 8-K with respect to the sale and issuance by the Company of the Warrants (the “**Form 8-K**”).

As counsel to the Company in connection with the proposed potential issuance and sale of the above-referenced Shares, Warrants and Warrant Shares, we have reviewed the Registration Statement, Prospectus and the respective exhibits thereto. We have also reviewed such corporate documents and records of the Company, such certificates of public officials and officers of the Company and such other matters as we have deemed necessary or appropriate for purposes of this opinion. In our examination, we have assumed: (i) the authenticity of original documents and the genuineness of all signatures; (ii) the conformity to the originals of all documents submitted to us as copies; (iii) the truth, accuracy and completeness of the information, representations and warranties contained in the instruments, documents, certificates and records we have reviewed; (iv) that, as set forth in a separate opinion delivered to the Company on the date hereof by Brownstein Hyatt Farber Schreck, LLP, special Nevada counsel to the Company, the Warrants have been duly authorized; and (v) the legal capacity for all purposes relevant hereto of all natural persons and, with respect to all parties to agreements or instruments relevant hereto other than the Company, that such parties had the requisite power and authority (corporate or otherwise) to execute, deliver and perform such agreements or instruments, that such agreements or instruments have been duly authorized by all requisite action (corporate or otherwise), executed and delivered by such parties and that such agreements or instruments are the valid, binding and enforceable obligations of such parties. As to any facts material to the opinions expressed herein that were not independently established or verified, we have relied upon oral or written statements and representations of officers and other representatives of the Company.

Based on the foregoing, and subject to the assumptions, limitations and qualifications set forth herein, we are of the opinion that when the Warrants are duly executed and delivered by the Company and paid for by certain purchasers, such Warrants will constitute the legal, valid and binding obligation of the Company, enforceable against the Company in accordance with their terms, subject to bankruptcy, insolvency or other similar laws affecting creditors’ rights and to general equitable principles.

The opinion set forth above is subject to the following exceptions, limitations and qualifications: (i) the effect of bankruptcy, insolvency, reorganization, fraudulent conveyance, moratorium or other similar laws now or hereafter in effect relating to or affecting the rights and remedies of creditors; (ii) the effect of general principles of equity, including without limitation, concepts of materiality, reasonableness, good faith and fair dealing and the possible unavailability of specific performance or injunctive relief, regardless of whether enforcement is considered in a proceeding in equity or at law, and the discretion of the court before which any proceeding therefor may be brought; and (iii) the unenforceability under certain circumstances under law or court decisions of provisions providing for the indemnification of, or contribution to, a party with respect to liability where such indemnification or contribution is contrary to public policy. We express no opinion concerning the enforceability of any waiver of rights or defenses with respect to stay, extension or usury laws.

Our opinion is limited to the laws of New York. We express no opinion as to the effect of the law of any other jurisdiction. Our opinion is rendered as of the date hereof, and we assume no obligation to advise you of changes in law or fact (or the effect thereof on the opinions expressed herein) that hereafter may come to our attention. We advise you that matters of Nevada law are covered in the opinion of Brownstein Hyatt Farber Schreck, LLP, special Nevada counsel for the Company, in Exhibit 5.1 to the Form 8-K.

We hereby consent to the inclusion of this opinion as Exhibit 5.2 to the Form 8-K and to the references to our firm in the Prospectus under the caption “Legal Matters.” In giving our consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Lowenstein Sandler LLP

