



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 21, 2018

Via E-Mail

Michael B. Jebsen  
President  
Tenax Therapeutics, Inc.  
One Copley Parkway, Suite 490  
Morrisville, NC 27560

**Re: Tenax Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed May 15, 2018  
File No. 333-224951**

Dear Mr. Jebsen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Margaret Rosenfeld  
Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.