



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

DIVISION OF  
CORPORATION FINANCE

March 1, 2021

Michael B. Jebsen  
President and Chief Financial Officer  
Tenax Therapeutics, Inc.  
ONE Copley Parkway, Suite 490  
Morrisville, NC 27560

**Re: Tenax Therapeutics, Inc.  
Form 8-K  
Exhibit No. 10.1  
Filed October 15, 2020  
File No. 001-34600**

Dear Mr. Jebsen:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance