

Mail Stop 6010

May 15, 2008

Mr. Christopher C. Camut
Chief Financial Officer and Secretary
PharmAthene, Inc.
One Park Place, Suite 450
Annapolis, MD 21401

**Re: PharmAthene, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed on April 29, 2008
File Number 001-32587**

Dear Mr. Camut:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Jeffrey A. Baumel, Esq.
Sonnenschein Nath & Rosenthal LLP
101 JFK Parkway
Short Hills, NJ 07078