

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 1, 2010

Charles A. Reinhart III  
Chief Financial Officer  
PharmAthene, Inc.  
One Park Place,  
Suite 450  
Annapolis, MD

**Re: PharmAthene, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Form 10-Q for the Period Ended September 30, 2009  
File No. 001-32587**

Dear Mr. Reinhart:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief