

Mail Stop 6010

July 25, 2008

William A. Carter, M.D.
Chief Executive Officer
Hemispherx Biopharma, Inc.
1617 JFK Boulevard
Philadelphia, Pennsylvania 19103

**Re: Hemispherx Biopharma, Inc.
Schedule 14A
Filed July 16, 2008
File No. 1-13441**

Dear Dr. Carter:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director