

Via Facsimile and U.S. Mail
Mail Stop 4720

May 26, 2009

Dr. William A. Carter, M.D.
Chief Executive Officer
Hemispherx BioPharma, Inc.
1617 JFK Boulevard
Philadelphia, PA 19103

Re: Hemispherx BioPharma, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 30, 2009
File Number 001-13441

Dear Dr. Carter:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeff Riedler
Assistant Director