



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2011

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

**Re: Hemispherx Biopharma, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Form 10-K/A for the year ended December 31, 2009**  
**File No. 1-13441**

Dear Mr. Carter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief