



DIVISION OF
CORPORATION FINANCE

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

September 1, 2011

Via E-mail

Charles T. Bernhardt, CPA
Hemispherx Biopharma, Inc.
One Penn Center
1617 JFK Blvd., Suite 660
Philadelphia, PA 19103

**Re: Hemispherx Biopharma, Inc.
Preliminary Schedule 14A
Filed August 22, 2011
File No. 001-13441**

Dear Mr. Bernhardt:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler
Assistant Director

cc: Via E-mail
Richard Feiner, Esq.
Of Counsel
Silverman Sclar Shin & Byrne PLLC
381 Park Avenue South
New York, NY 10016