



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

DIVISION OF  
CORPORATION FINANCE

August 21, 2012

Via E-mail

Charles Bernhardt  
Chief Financial Officer  
Hemispherx Biopharma, Inc.  
1617 JFK Boulevard  
Philadelphia, Pennsylvania 19103

**Re: Hemispherx Biopharma, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 13, 2012  
File No. 001-13441**

Dear Mr. Bernhardt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments 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/ Daniel Greenspan for

Jeffrey Riedler  
Assistant Director

cc: Via Email  
Richard Feiner, Esq.  
Silverman Sclar Shin & Byrne PLLC  
381 Park Avenue South, Suite 1601  
New York, NY 10016