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