May 15, 2008

Mr. Christopher C. Camut Chief Financial Officer and Secretary PharmAthene, Inc. One Park Place, Suite 450 Annapolis, MD 21401

Re: PharmAthene, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed on April 29, 2008 File Number 001-32587

Dear Mr. Camut:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 with any questions.

Sincerely,

Jeffrey Riedler Assistant Director

cc: Jeffrey A. Baumel, Esq.
Sonnenschein Nath & Rosenthal LLP
101 JFK Parkway
Short Hills, NJ 07078