DIVISION OF CORPORATION FINANCE

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

Mail Stop 4546

April 5, 2017

John M. Gill Chief Executive Officer PharmAthene, Inc. One Park Place Annapolis, MD 21401

Re: PharmAthene, Inc.

Registration Statement on Form S-3

Filed March 30, 2017 File No. 333-217034

Dear Mr. Gill:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ada D. Sarmento at (202) 551-3798 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes Assistant Director Office of Healthcare and Insurance

cc: Asim Grabowski-Shaikh Dentons US LLP