

March 31, 2017

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Suzanne Hayes, Assistant Director

**Re: PharmAthene, Inc.
Amendment No. 2 to Registration Statement on Form S-4
Filed March 31, 2017
File No. 333-215891**

Dear Ms. Hayes:

At the request of our client, PharmAthene, Inc. (the "Company"), we are responding to an oral comment of the staff (the "Staff") of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") relating to Amendment No. 1 ("Amendment No. 1") to the Registration Statement on Form S-4 (the "Registration Statement") filed with the Commission on March 30, 2017. In conjunction with this letter, the Company is filing Amendment No. 2 to the Registration Statement.

In response to the Staff's comment, the Company has provided the maximum number of shares to be issued on a fully-diluted basis on the cover page of the prospectus contained in Amendment No. 2.

If you have any questions or require any additional information with respect to the above, please do not hesitate to contact me at (973) 912-7189.

Sincerely,

Dentons US LLP

By: /s/ Jeffrey A. Baumel
Jeffrey A. Baumel

cc: John M. Gill, PharmAthene, Inc.
Ori Solomon, Proskauer Rose LLP
