

Mail Stop 6010

March 13, 2008

E. Gerald Kay  
Chief Executive Officer  
Integrated BioPharma, Inc.  
225 Long Ave.  
Hillside, New Jersey 07205

**Re: Integrated BioPharma, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed March 7, 2008  
File No. 1-31668**

Dear Mr. Kay:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please note that we will be reviewing the Form 10 filed by InB:Biotechnologies, Inc., which incorporates by reference this Information Statement filed by Integrated BioPharma, Inc. Therefore, we will be monitoring this Information Statement for compliance with comments that we will issue in connection with our review of the Form 10.

2. Please provide us with an analysis as to why financial statements and pro forma financial statements of Integrated BioPharma, Inc. are not required to be included in the Information Statement.

\* \* \*

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please contact Sebastian Gomez Abero at (202) 551-3578, Michael Reedich, Special Counsel, at (202) 551-3612 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Andrew H. Abramowitz, Esq.  
Greenberg Traurig, LLP  
200 Park Avenue  
New York, New York 10166