

Mail Stop 4720

February 24, 2010

Mihir K. Taneja  
Chief Executive Officer  
GeoPharma, Inc.  
6950 Bryan Dairy Road  
Largo, FL 33777

**Re: GeoPharma, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 12, 2010  
File No. 001-16185**

Dear Mr. Taneja:

We have received the correspondence submitted on February 23, 2010 and have completed our review of the above proxy statement. We have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director