



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2011

Philip Forte  
Chief Financial Officer  
IGI Laboratories, Inc.  
105 Lincoln Avenue  
Buena, New Jersey 08310

**Re: IGI Laboratories, Inc.  
Registration Statement on Form S-3  
Filed December 28, 2010  
File No. 333-171446**

Dear Mr. Forte:

We have reviewed your response dated January 28, 2011 to our comment letter dated January 19, 2011 and have the following comment. Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

1. Please provide the disclosure requested in comments 4-14 from our letter dated January 19, 2011. We believe that information is material and needs to be included in the registration statement even if the transaction is a secondary offering.

\* \* \*

Please contact Johnny Gharib at (202) 551-3170, Sebastian Gomez Abero at (202) 551-3578 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Brian Katz, Esq.  
Pepper Hamilton LLP  
3000 Two Logan Square  
Eighteenth and Arch Streets  
Philadelphia, PA 19103-2779