



DIVISION OF
CORPORATION FINANCE

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

March 2, 2011

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

Re: IGI Laboratories, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed on March 31, 2010
File No. 001-08568

Dear Mr. Forte:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief