

Mail Stop 6010

August 4, 2008

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

**Re: Integrated BioPharma, Inc.
Amendment No. 4 to
Preliminary Information Statement on Schedule 14C
Filed July 17, 2008
File No. 1-31668**

Dear Mr. Kay:

We have completed our review of your preliminary information statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

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