



December 3, 2020

VIA EDGAR

United States Securities
and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

**Re: iBio, Inc.
Registration Statement on Form S-3
File No: 333-250973**

Ladies and Gentlemen:

iBio, Inc. (the "**Registrant**") hereby requests that the United States Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-250973), to become effective on **Monday, December 7, 2020, at 9:00 a.m.**, Eastern Time, or as soon thereafter as is practicable.

The Registrant hereby authorizes its counsel, Leslie Marlow, Esq. or Patrick J. Egan, Esq. of Gracin & Marlow, LLP, to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (516) 496-2223 or (212) 907-6457 or Mr. Egan at (914) 557-5574 or (212) 907-6457 with any questions you may have concerning this request, and please notify her when this request for acceleration has been granted.

Sincerely,

/s/ Thomas F. Isett

Thomas F. Isett
Chief Executive Officer

cc: Leslie Marlow, Esq.
Patrick J. Egan, Esq.