



DIVISION OF
CORPORATION FINANCE

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

February 5, 2026

Martin Brenner
Chief Executive Officer
iBio, Inc.
11750 Sorrento Valley Road, Suite 200
San Diego, CA 92121

Re: iBio, Inc.
Registration Statement on Form S-3
Filed January 30, 2026
File No. 333-293085

Dear Martin Brenner:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Melissa Palat Murawsky, Esq.