



NYSE Euronext



10010362

May 3, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Smile Brands Group Inc., Common stock, \$0.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 14, 2010. Tentative listing date – May 6, 2010

Sincerely,

Received SEC
MAY 03 2010
Washington, DC 20549

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CC: INKS

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