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Washington, DC 20549

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March 2, 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 Securities Exchange Act of 1934, LABORATORY SPECIALISTS OF AMERICA, INC. as an additional guarantor of the obligations of Inverness Medical Innovations, Inc., Guarantee of 9.00% Senior Subordinated Notes due 2016 of Inverness Medical Innovations, Inc. and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 2, 2010.

Sincerely,