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NYSE

May 10, 2004

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Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 – STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

MAY 11 2004

THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BENTLEY PHARMACEUTICALS, INC., Common Stock, par value \$0.02 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 10, 2004. Tentative listing date – May 12, 2004.

Sincerely,