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April 13, 2009

Received SEC
MAR 13 2009
Washington, DC 20549

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, ROSETTA STONE INC., Common Stock, par value \$0.00005 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 13, 2009. Tentative listing date – April 16, 2009.

Sincerely,

Paras Madho