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MAR 22 2010
Washington, DC 20549

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March 22, 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, **ALERE NEWCO, 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 19, 2010.

Sincerely,