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Washington, DC 20549

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CERTINYS 001-35177

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, ADVANCED BIOHEALING, INC., Common Stock, \$0.001 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 May 13, 2011. Tentative listing date – May 18, 2011.

Sincerely,

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May 16, 2011