

INTEGRA LIFESCIENCES HOLDINGS CORPORATION
311 Enterprise Drive
Plainsboro, New Jersey 08536

September 26, 2006

VIA FACSIMILE (202-772-9218) AND EDGAR

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549
Attn: Eduardo Aleman

Re: Integra Lifesciences Holdings Corporation

Post-effective Amendment on Form T-3/A (File No. 022-28816)

Ladies and Gentlemen:

Integra LifeSciences Holdings Corporation hereby requests withdrawal of the above referenced application on Form T-3/A that was filed with the SEC on September 13, 2006, as our counsel has been informed by the SEC that a new Form T-3 filing is necessary in lieu of a post-effective amendment filing.

Please call our counsel, Shari R. Fallis of Latham & Watkins LLP, at (212) 906-1709 if there are any issues in connection with the above. Thank you for your attention to this matter.

Very truly yours,

Integra LifeSciences Holdings Corporation

By: /s/ Maureen B. Bellantoni

Name: Maureen B. Bellantoni
Title: Executive Vice President and
Chief Financial Officer

cc: Shari R. Fallis