

20 Broad Street  
New York, NY 10005

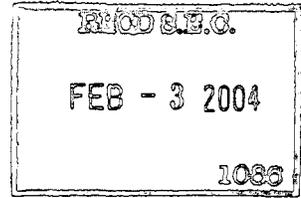
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*Centays*

**NYSE**



*1-31983*



February 3, 2004

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**  
FEB 06 2004  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, TODCO, Class A common stock, par value \$.01 per share and Preferred stock purchase rights. 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 February 3, 2004. Tentative listing date – February 5, 2004.

Sincerely,

*Carol Madden*