

Paras Madho
Manager
Securities Operations

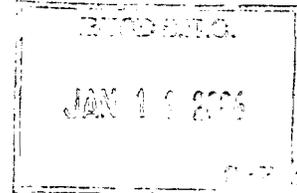
New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

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1-32721

January 11, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, WESTERN REFINING, INC., Common Stock, \$0.01 par value. - 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 January 11, 2006. Tentative listing date - Not yet determined.

Sincerely,

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