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Director
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March 20, 2007

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 Securities Exchange Act of 1934, ALLIS-CHALMERS ENERGY INC., Common Stock, \$0.01 per value and requests immediate acceleration of registration. Adequate distribution assured. Adequate distribution assured. Form 8-A received on March 19, 2007. Tentative listing date – March 22, 2007.

Sincerely,

[Handwritten Signature]

PROCESSED

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THOMSON
FINANCIAL

END

