



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3300 BLACKWELL DRIVE
ROCKVILLE, MD 20850



07054702

Michael S. Emen
Senior Vice President
Listing Qualifications

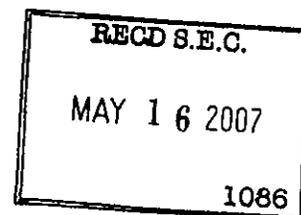
CERTNAS

1-33470

By Facsimile and First Class Mail

May 16, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



PROCESSED

MAY 18 2007

B THOMSON FINANCIAL

Dear Ms. Peters:

This is to certify that on May 15, 2007 The Nasdaq Stock Market (the "Exchange") received from New Oriental Energy & Chemical Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.001 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

END