



**AMERICAN
STOCK EXCHANGE***
Equities Options ETFs

Received SEC
JUL 11 2008
Washington, DC 20549

American Stock Exchange
88 Trinity Place
New York, NY 10006-1872

July 11, 2008



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001-34100

Ms. Cecile Peters
Chief, IT Services
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on July 10, 2008 the American Stock Exchange LLC (the "Exchange") received from Petroflow Energy Ltd. (the "Registrant"), a copy of the Registrant's application on Form 40-F for the registration of the following securities:

Common Shares, without Par Value

We further certify that the above described securities have 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,

Jamie Paturelli
Director
Listing Qualifications Department

PROCESSED
A JUL 23 2008
THOMSON REUTERS

cc: Mary Cassio

END