

Managing Director
Securities Operations



Received SEC
JUL 16 2008
Washington, DC 20549

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July 16, 2008

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549



Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Panhandle Oil and Gas Inc., Class A Common and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 7, 2008. Tentative listing date - July 22, 2008.

Sincerely,

END