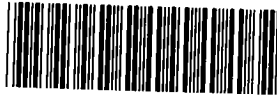
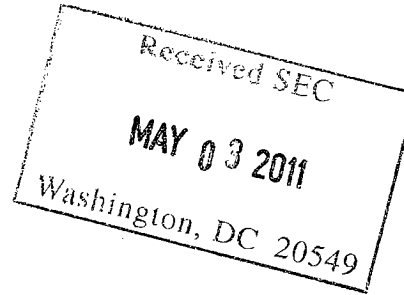




**NYSE Euronext**



**11006566**



Edwin Mecabe  
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*CECTNYS  
001-35160*

May 3, 2011

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 Exchange Act of 1933, VOC ENERGY TRUST, Units of Beneficial Interest in VOC Energy Trust. 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 May 2, 2011. Tentative listing date – May 5, 2011.

Sincerely,