

## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Allied Holdings, Inc. to Withdraw its Common Stock, no par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-13867

August 17, 2005

On June 21, 2005, Allied Holdings, Inc., a Georgia corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> to withdraw its common stock, no par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on July 26, 2005.<sup>3</sup> No comments were received. As discussed below, the Commission is granting the application.

On March 29, 2005, the Board of Directors ("Board") of the Issuer unanimously approved resolutions to withdraw the Security from listing on Amex. The Board stated that the following reasons factored into its decision to withdraw the Security from Amex: (i) the Issuer's ability to continued to comply with its plan, submitted to and accepted by Amex, to regain compliance with Amex's continued listing standards with respect to stockholders' equity; (ii) the Board's understanding that its current principal market maker will act to continue to make a market in the Security on the over-the-counter bulletin board; and (iii) the Board's determination that such withdrawal is in the best interest of the Issuer and its shareholders.

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<sup>1</sup> 15 U.S.C. 78l(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> See Securities Exchange Act Release No. 52079 (July 20, 2005), 70 FR 43201.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the state of Georgia, in which it is incorporated, and by providing written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,<sup>4</sup> and shall not affect its obligation to be registered under Section 12(g) of the Act.<sup>5</sup>

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on August 18, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>6</sup>

Jonathan G. Katz  
Secretary

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<sup>4</sup> 15 U.S.C. 781(b).

<sup>5</sup> 15 U.S.C. 781(g).

<sup>6</sup> 17 CFR 200.30-3(a)(1).