

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application of Provident Energy Trust to Withdraw its Trust Units, no par value, from Listing and Registration on the American Stock Exchange LLC
File No. 1-15196

December 22, 2005

On December 8, 2005, Provident Energy Trust, an Alberta Trust, ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its trust units, no par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex").

On October 11, 2005, the Board of Directors ("Board") of the Issuer unanimously approved a resolution to withdraw the Security from listing on Amex and list the Security on the New York Stock Exchange, Inc. ("NYSE"). The Issuer stated that the Board believes moving to NYSE will provide greater access to capital markets, improve the visibility and liquidity of the Security, and provide a platform for anticipated future growth.

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 Province of Alberta, Canada, in which it is organized, and by providing written notice of withdrawal to Amex.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

The Issuer's application relates solely to the withdrawal of the Security from listing on Amex, and shall not affect its continued listing on NYSE or its obligation to be registered under Section 12(b) of the Act.³

Any interested person may, on or before January 17, 2006, comment on the facts bearing upon whether the application has been made in accordance with the rules of Amex, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-15196 or;

Paper comments:

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-9303.

All submissions should refer to File Number 1-15196. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

³ 15 U.S.C. 781(b).

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁴

Jonathan G. Katz
Secretary

⁴ 17 CFR 200.30-3(a)(1).