

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 26, 2009

Mr. Mark C. Hart  
Chandler (U.S.A.), Inc.  
Senior Vice President - Finance, Chief Financial  
Officer and Treasurer (Principal Accounting Officer)  
1010 Manvel Avenue  
Chandler, OK 74834

**Re: Chandler (U.S.A.), Inc.  
Item 4.01 Form 8-K  
File No. 001-15135**

Dear Mr. Hart:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant