

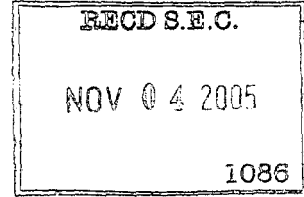
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pmadho@nyse.com

**CERTNYS**  
**NYSE**



1-14534

November 4, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Precision Drilling Trust, Trust Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 4, 2005. Tentative listing date – November 7, 2005.

Sincerely,

PROCESSED  
MJ NOV 09 2005  
THOMSON  
FINANCIAL