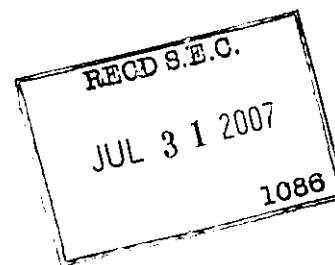




THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
RECEIVED BLACK WHITE PRINTING
NOTICE OF THE RECEIVED



Michael S. Emen
Senior Vice President
Listing Qualifications

By Facsimile and First Class Mail

July 31, 2007

1-03920

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

CERTNAS

Dear Ms. Peters:

This is to certify that on July 23, 2007 The Nasdaq Stock Market (the "Exchange") received from North American Galvanizing & Coatings, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$.10 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

PROCESSED

AUG 01 2007

THOMSON
FINANCIAL



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END