## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the 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

January 20, 2006

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"). Notice of such application requesting comments was published in the Federal Register on December 29, 2005.³ No comments were received. As discussed below, the Commission is granting the application.

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. The Issuer's application

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

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

See Securities Exchange Act Release No. 52999 (December 22, 2005), 70 FR 77204.

2

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.<sup>4</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 January 23, 2006.

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

authority. <sup>5</sup>

Nancy M. Morris Secretary

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<sup>4</sup> 15 U.S.C. 78<u>1</u>(b).

<sup>5</sup> 17 CFR 200.30-3(a)(1).