

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

CHANDLER USA INC

CIK: [1083750](#) | IRS No.: [731325906](#) | State of Incorp.: **OK** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **6331** Fire, marine & casualty insurance

Mailing Address

*1010 MANVEL AVE
CHANDLER OK 74834*

Business Address

*1010 MANVEL AVE
CHANDLER OK 74834
4052580804*

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