

NORTH AMERICAN GALVANIZING & COATINGS INC
Form AW
August 18, 2010

North American Galvanizing & Coatings, Inc.

5314 S. Yale Avenue, Suite 1000

Tulsa, Oklahoma 74135

August 18, 2010

VIA EDGAR

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, DC 20549

Attn: Doreen Miller

Re:

Form A-W with Respect to Withdrawal of Post Effective Amendment No. 1 to Registration Statement on Form S-3 (File No. 033-62733) filed August 10, 2010

Dear Ms. Miller:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Act), and following discussions on August 17, 2010 with you, Ms. Doreen Miller of the United States Securities and Exchange Commission (the Commission), North American Galvanizing & Coatings, Inc. (the Registrant) hereby respectfully requests the withdrawal of the above-referenced Post Effective Amendment No. 1 to Registration Statement on Form S-3 (File No. 033-62733), filed with the Commission on August 10, 2010 (the Registration Statement) (but not withdrawal of the original registration statement, filed on September 18, 1995, with the same File No. as the Registration Statement (the Original Registration Statement)).

The Registrant submits this request for withdrawal as it inadvertently filed the Registration Statement in error. The Registrant has previously withdrawn the Original Registration Statement, such that no shares of the Company's common stock, par value \$0.10 per share, were registered with the Commission for issuance thereunder immediately prior to the filing of the Registration Statement. Accordingly, the Registrant requests that the Registration Statement be withdrawn. Registrant does not intend to file any additional amendments with respect to the Original Registration Statement.

Your assistance in this matter is greatly appreciated. If you have any questions or require further information or documentation regarding the foregoing, please do not hesitate to contact the undersigned at (817) 810-0095 or S. Benton Cantey, Esq. of Kelly Hart & Hallman LLP, counsel to the Registrant, at (817) 878-3559.

Very truly yours,

NORTH AMERICAN GALVANIZING & COATINGS, INC.

/s/ David H. Dingus

President and Chief Executive Officer
