

PANHANDLE OIL & GAS INC  
Form 8-A12B  
July 21, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 8-A  
FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES  
PURSUANT TO SECTION 12(b) OR (g) OF THE  
SECURITIES EXCHANGE ACT OF 1934.  
Panhandle Oil and Gas Inc.**

(Exact name of registrant as specified in its charter)

**Oklahoma**

**73-1055775**

(State of incorporation or organization)

(I.R.S. Employer Identification No.)

**Grand Centre Building, Suite 300, 5400 North Grand Boulevard, Oklahoma City, Ok**

**73112**

(Address of principal executive offices)

(Zip code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class  
to be so registered

Name of each exchange on which  
each class is to be registered

**Class A Common**

**New York Stock Exchange**

If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box.

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box.

Securities Act registration statement file number to which this form relates: N/A (if applicable)

Securities to be registered pursuant to Section 12(g) of the Act: None

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**ITEM 1. Description of Registrant's Securities to be Registered.**

Amended certificate of Incorporation (incorporated by reference to Exhibit attached to Form 10 filed January 27, 1980, and to Forms 8-K dated June 1, 1982, December 3, 1982, to Form 10-QSB dated March 31, 1999, and to Form 10-Q dated March 31, 2007)

**ITEM 2. Exhibits**

N/A

**SIGNATURE**

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned thereto duly authorized.

Date July 18, 2008

By /s/ Michael C. Coffman  
Michael C. Coffman, President  
and Chief Executive Officer