

(<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz,
Secretary.

[FR Doc. E5-1115 Filed 3-14-05; 8:45 am]
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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-04822]

Issuer Delisting; Notice of Application of Earl Scheib, Inc. To Withdraw Its Capital Stock, \$1.00 Par Value, From Listing and Registration on the American Stock Exchange LLC

March 9, 2005.

On February 24, 2005, Earl Scheib, Inc., a Delaware corporation ("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 capital stock, \$1.00 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex").

On February 23, 2005, the Board of Directors ("Board") of the Issuer unanimously approved resolutions to withdraw the Security from listing on Amex. The Board stated that it determined it is in the best interest of the Issuer and its stockholders to withdraw the Security from Amex for the following reasons: (1) The Issuer has fewer than 300 record holders of the Security; (2) the Security trades in low volumes and, as a result, listing of the Security on Amex does not provide significant liquidity to stockholders; (3) the expense of maintaining the listing of the Security on Amex, including the cost of complying with the Act and the provision added by the Sarbanes-Oxley

Act of 2002, has had, and is expected in the future to have, a significant negative effect on the Issuer's earnings; (4) the Issuer's management believes the Issuer is the only publicly-traded chain operator of automotive paint and body shops, and that the costs of maintaining its listing on Amex and complying with the Act place the Issuer at a disadvantage with competitors who do not bear these costs nor make the required disclosures; (5) compliance with the Act and the listing rules of Amex demands significant attention from the Issuer's management and the Board, which attention would otherwise be devoted to developing the Issuer's business and pursuing strategic opportunities; and (6) the Issuer has not sought financing in public capital markets in many years, and the Issuer's management does not expect to do so for the foreseeable future.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in Delaware, in which it is incorporated, and with Amex's rules governing an issuer's voluntary withdrawal of a security from listing and registration.

The Issuer's application relates solely to withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,³ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁴

Any interested person may, on or before April 4, 2005 comment on the facts bearing upon whether the application has been made in accordance with the rules of Amex, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic Comments

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-04822 or;

Paper Comments

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609.

All submissions should refer to File Number 1-04822. This file number should be included on the subject line

if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz,
Secretary.

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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-14544]

Issuer Delisting; Notice of Application of Grupo Imsa, S.A. de C.V. To Withdraw Its American Depositary Shares (Represented by American Depositary Receipts (Each Representing Nine Equity Units, Each of Which Consists of Three Series B Shares, No Par Value, and Two Series C Shares, No Par Value), From Listing and Registration on the New York Stock Exchange, Inc.

March 9, 2005.

On February 10, 2005, Grupo Imsa, S.A. de C.V., a company organized under the laws of United Mexican States ("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 American Depositary Shares (each representing nine equity units, each of which consists of three Series B shares, no par value, and two Series C shares, no par value) ("Security"), from listing and registration on the New York Stock Exchange, Inc. ("NYSE").

The Board of Directors ("Board") of the Issuer adopted resolutions, at a

⁵ 17 CFR 200.30-3(a)(1).

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78l(b).

⁴ 15 U.S.C. 78l(g).

⁵ 17 CFR 200.30-3(a)(1).

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

meeting held on January 10, 2005, to withdraw the Security from listing and registration on the NYSE. The Board stated that in reaching its decision to withdraw the Security from the Exchange, the Board considered the following factors. First, the Board believes that the Issuer's shareholders have been disadvantaged by the historically thin liquidity of the trading in the US markets for the Security. The Board believes that the trading price of the Security has been adversely affected by weak liquidity. Second, in the Board's view, the liquidity and pricing issues have arisen because the public float of the Security is not large enough to support trading on two exchanges. Only 15% of the Security is owned by the public, with the rest owned by the Canales Clariond and Clariond Reyes families. Since the Issuer is a Mexican company, headquartered in Monterrey, Mexico, the Board believes that all trading in the Security should take place on the Mexican Stock Exchange. Third, the Board hopes that if all of the trading in the Security takes place on the Mexican Stock Exchange, the market for the Security on that exchange will show improved liquidity and pricing. In that case, withdrawal of the Security from listing on the NYSE will benefit the Issuer's shareholders.

Last, the Board stated that as required by the Issuer's by-laws, the Issuer's shareholders have voted on and approved by a majority of more than 98%, the proposal to withdraw the Security from listing on the NYSE. Investors in the Security will continue to have access to information regarding the Issuer contained in reports filed with the Commission. In view of the thin liquidity of the trading markets for the Security and the price at which the Security has historically been trading, the Board believes that the Issuer's shareholders have not realized the benefits of an NYSE listing.

The Issuer stated in its application that it has complied with the NYSE's rules governing an issuer's voluntary withdrawal of a security from listing and registration by providing the NYSE with the required documents governing the removal of securities from listing and registration on the NYSE.

The Issuer's application relates solely to the withdrawal of the Security from listing on the NYSE and from registration under Section 12(b) of the Act,³ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁴

Any interested person may, on or before April 4, 2005, comment on the facts bearing upon whether the application has been made in accordance with the rules of the NYSE, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic Comments

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-14544 or;

Paper Comments

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609.

All submissions should refer to File Number 1-14544. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz,
Secretary.

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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-15169]

Issuer Delisting; Notice of Application of Perficient, Inc. To Withdraw Its Common Stock, \$.001 Par Value, From Listing and Registration on the Boston Stock Exchange, Inc.

March 9, 2005.

On February 15, 2005, Perficient, Inc. a Delaware corporation ("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 common stock, \$.001 par value ("Security"), from listing and registration on the Boston Stock Exchange, Inc. ("BSE").

On February 7, 2005, the Board of Directors ("Board") of the Issuer approved resolutions to withdraw the Security from listing and registration on BSE. In making the decision to delist the Security from BSE, the Issuer stated that the following reason factored into its decision. Over the course of the past twelve months, the Issuer has periodically reviewed its ability to comply with the listing standards of Nasdaq National Market ("Nasdaq") in order to move the listing of the Security from Nasdaq SmallCap Market to the Nasdaq. The Issuer was aware that once the Security was listed on Nasdaq, the Security would then be a covered security pursuant to Sections 18(b)(1)(A) of the Securities Act of 1933 ("Securities Act")³ and the Issuer would no longer need to maintain the listing of the Security on BSE to qualify for the exemption provided by Section 18 of the Securities Act. In December 2004, the Issuer determined that it met the criteria for listing the Security on Nasdaq. In January 2005, the Issuer applied to Nasdaq to move the listing of the Security to Nasdaq and to begin trading of the Security from Nasdaq SmallCap Market to Nasdaq on February 2, 2005. Concurrent with its decision to apply for listing the Security on Nasdaq, the Issuer received a request from BSE on January 3, 2005 to update the Issuer's number of shares listed on BSE, to confirm compliance with the corporate governance requirements of the Sarbanes-Oxley Act of 2002, and to confirm the current number of beneficial holders of the Security. On February 3, 2005, the Issuer notified BSE that the Security was listed on

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 77r § 18(b)(1)(A).

³ 15 U.S.C. 78j(b).

⁴ 15 U.S.C. 78j(g).

⁵ 17 CFR 200.30-3(a)(1).