

registrant, be filed as an amendment to the report not later than 30 days after the applicable due date of the report.

* * * * *

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 10-K

* * * * *

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

* * * * *

Part I

* * * * *

Item 1. * * *

Item 1B. Unresolved Staff Comments.

If the registrant is an accelerated filer or a large accelerated filer, as defined in Rule 12b-2 of the Exchange Act (§ 240.12b-2 of this chapter), or is a well-known seasoned issuer as defined in Rule 405 of the Securities Act (§ 230.405 of this chapter) and has received written comments from the Commission staff regarding its periodic or current reports under the Act not less than 180 days before the end of its fiscal year to which the annual report relates, and such comments remain unresolved, disclose the substance of any such unresolved comments that the registrant believes are material. Such disclosure may provide other information including the position of the registrant with respect to any such comment.

* * * * *

16. Form 20-F (referenced in § 249.220f) is amended by:

- a. Adding a check box to the cover page before the paragraph that starts "Indicate by check mark which financial statement item the registrant has elected to follow * * *" and
- b. Revising Item 4A. to Part I.

The addition and revision read as follows:

Note: The text of Form 20-F does not, and this amendment will not, appear in the Code of Federal Regulations.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 20-F

* * * * *

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated

filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

* * * * *

Part 1

* * * * *

Item 4. * * *

Item 4A. Unresolved Staff Comments

If the registrant is an accelerated filer or a large accelerated filer, as defined in Rule 12b-2 of the Exchange Act (§ 240.12b-2 of this chapter), or is a well-known seasoned issuer as defined in Rule 405 of the Securities Act (§ 230.405 of this chapter) and has received written comments from the Commission staff regarding its periodic reports under the Exchange Act not less than 180 days before the end of its fiscal year to which the annual report relates, and such comments remain unresolved, disclose the substance of any such unresolved comments that the registrant believes are material. Such disclosure may provide other information including the position of the registrant with respect to any such comment.

* * * * *

Dated: September 22, 2005.

By the Commission.

Jonathan G. Katz,

Secretary.

[FR Doc. 05-19427 Filed 9-28-05; 8:45 am]

BILLING CODE 8010-01-P

FOR FURTHER INFORMATION CONTACT: Robin R. Jones of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7109 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on May 24, 2005 (70 FR 29675) announced that a public hearing was scheduled for October 5, 2005, at 10 a.m., in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 83 of the Internal Revenue Code. The public comment period for these regulations expired on September 14, 2005.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Thursday, September 22, 2005, no one has requested to speak. Therefore, the public hearing scheduled for October 5, 2005, is cancelled.

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 05-19389 Filed 9-28-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 601

[REG-133578-05]

RIN 1545-BE74

Dividends Paid Deduction for Stock Held in Employee Stock Ownership Plan; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on proposed regulations relating to employee stock ownership plans.

DATES: The public hearing is being held on January 18, 2006, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by November 23, 2005.

ADDRESSES: The public hearing is being held at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105346-03]

RIN 1545-BB92

Partnership Equity for Services; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations relating to the tax treatment of certain transfers of partnership equity in connection with the performance of services.

DATES: The public hearing originally scheduled for October 5, 2005, at 10 a.m., is cancelled.