

burden of (1,230 × 2 hrs × .75) 1,845 hours. In addition, we estimate that an issuer distributes a notice to five directors and executive officers at an estimated 5 minutes per notice (1,230 blackout period × 5 notices × 5 minutes) for a total reporting burden of 512 hours. The combined annual reporting burden is (1,845 hours + 512 hours) 2,357 hours.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

Written comments regarding the above information should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building, Washington, DC 20503 or send an e-mail to [David\\_Rostker@omb.eop.gov](mailto:David_Rostker@omb.eop.gov); and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549. Comments must be submitted to OMB within 30 days of this notice.

Dated: December 12, 2005.

**Jonathan G. Katz,**

*Secretary.*

[FR Doc. E5-7527 Filed 12-19-05; 8:45 am]

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## SECURITIES AND EXCHANGE COMMISSION

### Submission for OMB Review; Comment Request

Upon Written Request, Copies Available From: Securities and Exchange Commission, Office of Filings and Information Services, Washington, DC 20549.

Extension:

Regulation G; OMB Control No. 3235-0576; SEC File No. 270-518.

Notice is hereby given that pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*) the Securities and Exchange Commission ("Commission") has submitted to the Office of Management and Budget a request for extension of the previously approved collection of information discussed below.

Regulation G under the Securities Exchange Act of 1934 (the "Exchange Act") requires registrants that publicly disclose material information that includes a non-GAAP financial measure to provide a reconciliation to the most

directly comparable GAAP financial measure. Regulation G implemented the requirements of Section 401 of the Sarbanes-Oxley Act of 2002. The information provided under Regulation G is mandatory and is available to the public. We estimate that approximately 14,000 public companies must comply with Regulation G approximately six times a year for a total of 84,000 responses annually. We estimated that it takes approximately .5 hours per response (84,000 × .5 hours) for a total reporting burden of 42,000 hours annually.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

Written comments regarding the above information should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building, Washington, DC 20503 or send an e-mail to [David\\_Rostker@omb.eop.gov](mailto:David_Rostker@omb.eop.gov); and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549. Comments must be submitted to OMB within 30 days of this notice.

Dated: December 12, 2005.

**Jonathan G. Katz,**

*Secretary.*

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## SECURITIES AND EXCHANGE COMMISSION

### Submission for OMB Review; Comment Request

Upon Written Request, Copies Available From: Securities and Exchange Commission, Office of Filings and Information Services, Washington, DC 20549.

Extension:

Rule 17a-5(c); SEC File No. 270-199; OMB Control No. 3235-0199.

Notice is hereby given that pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission ("Commission") has submitted to the Office of Management and Budget ("OMB") a request for extension of the previously approved collection of information discussed below.

Rule 17a-5(c) [17 CFR 240.17a-5(c)] under the Securities Exchange Act of

1934 requires certain broker-dealers who carry customer accounts to provide statements of the broker-dealer's financial condition to their customers. Paragraph (5) of Rule 17a-5(c) provides a conditional exemption from this requirement. It is estimated that approximately 375 broker-dealer respondents with approximately 109 million public customer accounts incur an average burden of 130,000 hours per year to comply with this rule.

Rule 17a-5(c) does not contain record retention requirements. Compliance with the rule is mandatory. Responses are not confidential.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

General comments regarding the estimated burden hours should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building, Washington, DC 20503 or by sending an e-mail to: [David\\_Rostker@omb.eop.gov](mailto:David_Rostker@omb.eop.gov); and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549. Comments must be submitted to the Office of Management and Budget within 30 days of this notice.

Dated: December 12, 2005.

**Jonathan Katz,**

*Secretary.*

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## SECURITIES AND EXCHANGE COMMISSION

### Submission for OMB Review; Comment Request

Upon written request, copies available from: Securities and Exchange Commission, Office of Filings and Information Services, Washington, DC 20549.

Extension:

Rule 10b-17. SEC File No. 270-427; OMB Control No. 3235-0476.

Notice is hereby given that pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*) the Securities and Exchange Commission ("Commission") has submitted to the Office of Management and Budget a request for extension of the previously

approved collection of information discussed below.

Rule 10b-17, Untimely announcements of record dates (17 CFR 240.10b-17), requires any issuer of a class of securities publicly traded by the use of any means or instrumentality of interstate commerce or of the mails or of any facility of any national securities exchange to give notice of the following actions relating to such class of securities: (1) A dividend; (2) a stock split; or (3) a rights or other subscription offering. Notice shall be (1) given to the National Association of Securities Dealers, Inc.; (2) in accordance with the procedures of the national securities exchange upon which the securities are registered; or (3) may be waived by the Commission.

The information required by Rule 10b-17 is necessary for the execution of the Commission's mandate under the Exchange Act to prevent fraudulent, manipulative, and deceptive acts and practices by broker-dealers. The consequence of not requiring the information collection pursuant to Rule 10b-17 is that sellers who have received distributions as recordholders may dispose of the cash or stock dividends or other rights received as recordholders without knowledge of possible claims of purchasers.

It is estimated that, on an annual basis, there are approximately 29,430 respondents and that each response takes about 10 minutes to complete, thus imposing approximately 4,905 burden hours annually (29,430 × 10 minutes). We believe that the average hourly cost to produce and file a response under the rule is about \$50. Therefore, the annual reporting cost burden for complying with this rule is about \$245,250 (4,905 × \$50).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. Written comments regarding the above information should be directed to the following persons: (i) Desk Officer for the Securities and Exchange Commission, Office of Information and Regulatory Affairs, Office of Management and Budget, Room 10102, New Executive Office Building, Washington, DC 20503 or by sending an e-mail to: [David\\_Rostker@omb.eop.gov](mailto:David_Rostker@omb.eop.gov); and (ii) R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549. Comments must be submitted to OMB within 30 days of this notice.

Dated: December 12, 2005.

**Jonathan G. Katz,**  
*Secretary.*

[FR Doc. E5-7530 Filed 12-19-05; 8:45 am]

**BILLING CODE 8010-01-P**

## SECURITIES AND EXCHANGE COMMISSION

[Release No. IC-27185; File No. 812-13094]

### Lincoln National Life Insurance Company, et al., Notice of Application

December 14, 2005.

**AGENCY:** The Securities and Exchange Commission ("Commission").

**ACTION:** Notice of Application for an order pursuant to Section 26(c) of the Investment Company Act of 1940 ("1940 Act").

*Applicants:* Lincoln National Life Insurance Company ("Lincoln Life"); Lincoln National Variable Annuity Account C ("Lincoln Life Account C"), and Lincoln Life Variable Annuity Account Q ("Lincoln Life Account Q", and together with Lincoln Life Account C, the "Separate Accounts").

*Filing Date:* The application was filed on May 28, 2004 and amended on December 7, 2005.

*Summary of Application:* Lincoln Life and the Separate Accounts ("Applicants") request an order pursuant to Section 26(c) of the 1940 Act to permit the Separate Accounts to substitute (a) shares of AllianceBernstein Variable Products Series Fund, Inc. ("AllianceBernstein VP") Growth and Income Portfolio—Class B for shares of AllianceBernstein VP Growth Portfolio—Class B; (b) shares of Delaware VIP Trust ("Delaware VIP") Diversified Income Series—Standard Class for shares of Delaware VIP Global Bond Series—Standard Class; (c) shares of Scudder VIT Equity 500 Index Fund—Class A for shares of Janus Aspen Series ("Janus Aspen") Worldwide Growth—Institutional Class; (d) shares of AllianceBernstein VP Growth and Income Portfolio—Class B for shares of Neuberger Berman Advisors Management Trust ("Neuberger Berman AMT") Partners—I Class; and (e) American Funds Insurance Series ("American Funds") Growth Fund—Class 2 for Putnam Variable Trust ("Putnam VT") Health Sciences Fund—Class IB. The shares are held by certain of the Separate Accounts to fund certain group and individual variable annuity contracts (collectively, the "Contracts") issued by Lincoln Life.

*Hearing or Notification of Hearing:* An order granting the application will be issued unless the Commission orders a

hearing. Interested persons may request a hearing by writing to the Secretary of the Commission and serving Applicants with a copy of the request personally or by mail. Hearing requests should be received by the Commission by 5:30 p.m. on January 4, 2006 and should be accompanied by proof of service on Applicants, in the form of an affidavit or, for lawyers, a certificate of service. Hearing requests should state the nature of the writer's interest, the reason for the request, and the issues contested. Persons may request notification of a hearing by writing to the Secretary of the Commission.

**ADDRESSES:** Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-9303. Applicants: Brian Burke, Esq., Lincoln National Life Insurance Company, 1300 South Clinton Street, Fort Wayne, IN 46802.

**FOR FURTHER INFORMATION CONTACT:** Ellen J. Sazzman, Senior Counsel, at (202) 551-6762 or Harry Eisenstein, Branch Chief, at (202) 551-6795, Office of Insurance Products, Division of Investment Management.

**SUPPLEMENTARY INFORMATION:** Following is a summary of the application. The complete application may be obtained for a fee from the Public Reference Branch of the Commission, 100 F Street, NE., Washington, DC 20549 (tel. 202-551-5850).

### Applicants' Representations

1. Lincoln Life, located at 1300 South Clinton Street, Fort Wayne, Indiana 46802, is a stock life insurance company incorporated under the laws of the State of Indiana on June 12, 1905. Lincoln Life is principally engaged in offering life insurance policies and annuity policies and is licensed in all states (except New York) and the District of Columbia, Guam, and the Virgin Islands. Lincoln Life is the depositor and sponsor of the Separate Accounts. Lincoln Life is wholly owned by Lincoln National Corporation ("LNC"), a publicly held insurance holding company incorporated under Indiana law on January 5, 1968.

2. The Board of Directors of Lincoln Life established Lincoln Life Account C pursuant to the laws of the State of Indiana on June 3, 1981 as a unit investment trust. Lincoln Life Account C is registered under the 1940 Act as a unit investment trust (File No. 811-03214). The assets of Lincoln Life Account C support certain individual variable annuity contracts. Security interests in Lincoln Life Account C offered through such contracts have been registered under the Securities Act