

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

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 10-K

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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

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Part I

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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.

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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

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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

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Part 1

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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.

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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.

Constitution Avenue, NW., Washington, DC. Send submissions to:
 CC:PA:LPD:PR (REG-133578-05), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, and Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 4 p.m. to
 CC:PA:LPD:PR (REG-133578-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments directly to the IRS Internet site at <http://www.irs.gov/regs>.

FOR FURTHER INFORMATION: Concerning the regulations, John T. Ricotta (202) 622-6060; concerning submissions, Robin Jones (202) 622-7109 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-133578-05) that was published in the **Federal Register** on August 25, 2005 (70 FR 49897).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who wish to present oral comments at the hearing that submitted written or electronic comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies).

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Cynthia E. Grigsby,

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

[FR Doc. 05-19390 Filed 9-28-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD01-05-074]

RIN 1625-AA09

Drawbridge Operation Regulations; Saugus River, MA

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to temporarily change the drawbridge operating regulations governing the operation of the General Edwards SR1A Bridge, at mile 1.7, across the Saugus River between Lynn and Revere, Massachusetts. This change to the drawbridge operation regulations would allow the bridge to remain in the closed position from November 1, 2005 through April 30, 2006. This action is necessary to facilitate structural maintenance at the bridge.

DATES: Comments must reach the Coast Guard on or before October 14, 2005.

ADDRESSES: You may mail comments to Commander (obr), First Coast Guard District Bridge Branch, 408 Atlantic Avenue, Boston, Massachusetts, 02110, or deliver them to the same address between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223-8364. The First Coast Guard District, Bridge Branch, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the First Coast Guard District, Bridge Branch, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. John McDonald, Project Officer, First Coast Guard District, (617) 223-8364.

SUPPLEMENTARY INFORMATION:

Regulatory Information

The Coast Guard is requesting that interested parties provide comments within shortened comment period of 15 days instead of standard 30 days for this notice of proposed rulemaking. In addition, the Coast Guard plans on making this rule effective less than 30 days after publication in the **Federal Register**.

The Coast Guard believes a shortened comment period is necessary and reasonable because the bridge

rehabilitation construction scheduled to begin on November 1, 2005, is necessary, vital, work that must be performed as soon as possible in order to assure continuous safe and reliable operation of the SR1A Bridge.

Any delay in making this final rule effective by allowing comments for more than 15 days would not be in the best interest of public safety and the marine interests that use the Saugus River because delaying the effective date of this rulemaking would also require the rehabilitation construction work to continue beyond the proposed April 30, 2005, end date. This would result in the bridge closure continuing into May when recreational vessel traffic increases.

There were 7 bridge openings in November 2004, and no openings December through March. The few bridge openings that were requested in November were for recreational vessels that most likely could have passed under the draw at low tide without requiring a bridge opening.

As a result of the above information the Coast Guard believes that the best time period to perform this vital work and minimize the impacts on marine users is November through April.

Request for Comments

We encourage you to participate in this rulemaking by submitting comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01-05-074), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the First Coast Guard District, Bridge Branch, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.