

SECURITIES AND EXCHANGE COMMISSION

[Exchange, Inc. File No. 1-14465]

Issuer Delisting; Notice of Application of IDACORP, Inc. To Withdraw Its Common Stock, No Par Value, and Preferred Share Purchase Rights From Listing and Registration on the Pacific

November 18, 2005.

On October 27, 2005, IDACORP, Inc., an Idaho 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, no par value, and preferred share purchase rights (collectively "Securities"), from listing and registration on the Pacific Exchange, Inc. ("PCX").

On October 14, 2005, the Board of Directors ("Board") of the Issuer adopted resolutions to withdraw the Securities from listing and registration on PCX. The Issuer stated that the Board and management of the Issuer determined to withdraw the Securities from PCX because: (i) The Issuer maintains the principal listing for the Securities on the New York Stock Exchange, Inc. ("NYSE"); (ii) there is limited trading activity of the Securities on PCX; and (iii) the Board and management of the Issuer have determined that the administrative burden on the Issuer to maintain the listing of the Securities on PCX exceeds the benefits of such listing. The Issuer stated that the Securities will remain listed and registered on NYSE.

The Issuer stated in its application that it has complied with applicable rules of PCX by providing PCX with the required documents governing the withdrawal of securities from listing and registration on PCX. The Issuer's application relates solely to the withdrawal of the Securities from listing on PCX, and shall not affect their continued listing on NYSE or their obligation to be registered under Section 12(b) of the Act.³

Any interested person may, on or before December 14, 2005, comment on the facts bearing upon whether the application has been made in accordance with the rules of PCX, 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 1-14465 or;

Paper Comments

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549-9303.

All submissions should refer to File Number 1-14465. 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.⁴

Jonathan G. Katz,
Secretary.

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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-14091]

Issuer Delisting; Notice of Application of Sherwood Brands, Inc. To Withdraw Its Common Stock, \$.01 Par Value, From Listing and Registration on the American Stock Exchange LLC

November 18, 2005.

On June 20, 2005, Sherwood Brands, Inc., a North Carolina 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, \$.01 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex").

The Board of Directors ("Board") of the Issuer unanimously approved resolutions on March 2, 2005, to withdraw the Security from listing and registration on Amex. The Issuer stated the Board considered several factors relevant to its decision to withdraw the Security from Amex, including, but not limited to the following: (i) The limited number of holders of the Security; (ii) the Security is very thinly traded; (iii) the nature and extent of trading in the Security; (iv) the lack of analyst coverage and minimal liquidity of the Security; and (v) the costs, both direct and indirect, associated with the preparation and filing of the Issuer's periodic reports with the Commission and Amex. The Board noted that the Issuer had anticipated its legal, accounting, and insurance costs would increase substantially as a result of recently enacted legislation affecting all public companies (*e.g.*, Sarbanes-Oxley Act of 2002). The Board believed that in addition to the significant time and cost savings which would result from deregistration, withdrawing the Security from listing and registration on Amex would allow management to focus its attention and resources on implementing the Issuer's business plan and exploring financing and strategic alternatives for the business.

The Issuer stated that it has met the requirements of Amex's rules governing an issuer's voluntary withdrawal of a security from listing and registration by complying with all the applicable laws in effect in the state of North Carolina, in which it is incorporated, and by providing Amex with the required documents for withdrawal from Amex.

The Issuer's application relates solely to the 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 December 14, 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

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78j(b).

⁴ 15 U.S.C. 78j(g).

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78j(b).

⁴ 17 CFR 200.30-3(a)(l).