

Extension:

Rule 9b-1; SEC File No. 270-429; OMB Control No. 3235-0480.

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") is soliciting comments on the collection of information summarized below. The Commission plans to submit this existing collection of information to the Office of Management and Budget for extension and approval.

Options Disclosure Document

Rule 9b-1 under the Securities Exchange Act of 1934 (17 CFR 240.9b-1) sets forth the categories of information required to be disclosed in an options disclosure document ("ODD") and requires the options markets to file an ODD with the Commission 60 days prior to the date it is distributed to investors. In addition, Rule 9b-1 provides that the ODD must be amended if the information in the document becomes materially inaccurate or incomplete and that amendments must be filed with the Commission 30 days prior to the distribution to customers. Finally, Rule 9b-1 requires a broker-dealer to furnish to each customer an ODD and any amendments, prior to accepting an order to purchase or sell an option on behalf of that customer.

There are 6 options markets that must comply with Rule 9b-1. These 6 respondents work together to prepare a single ODD covering options traded on each market, as well as amendments to the ODD. These respondents file no more than one amendment per year, which requires approximately 8 hours per year for each respondent. Thus, the total compliance burden for options markets per year is 48 hours. The approximate cost per hour is \$100, resulting in a total cost of compliance for these respondents of \$4,800 per year (48 hours @ \$100).

In addition, approximately 2,000 broker-dealers must comply with Rule 9b-1. Each of these respondents will process an average of three new customers for options each week and, therefore, will have to furnish approximately 156 ODDs per year. The postal mailing or electronic delivery of the ODD takes respondents no more than 30 seconds to complete for an annual compliance burden for each of these respondents of 78 minutes, or 1.3 hours. Thus, the total compliance burden per year is 2,600 hours (2,000 broker-dealers × 1.3 hours). The approximate cost per hour to these respondents is \$10 per hour, resulting in

a total cost of compliance for these respondents of \$26,000 per year (2,600 hours @ \$10).

The total compliance burden for all respondents under this rule (both options markets and broker-dealers) is 2648 hours per year (48 + 2,600), and total compliance costs of \$30,800 (\$4,800 + \$26,000).

Written comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Consideration will be given to comments and suggestions submitted in writing within 60 days of this publication.

Please direct your written comments to R. Corey Booth, Director/Chief Information Officer, Office of Information Technology, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549.

February 1, 2006.

Nancy M. Morris,

Secretary.

[FR Doc. E6-1834 Filed 2-9-06; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-18460]

Issuer Delisting; Notice of Application of Community Capital Corporation To Withdraw Its Common Stock, \$1.00 Par Value, From Listing and Registration on the American Stock Exchange LLC

February 2, 2006.

On January 19, 2006, Community Capital Corporation, a South 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, \$1.00 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex").

On January 18, 2006, the Board of Directors ("Board") of the Issuer

unanimously approved resolutions to withdraw the Security from listing and registration on Amex and to list the Security on the Nasdaq National Market ("Nasdaq"). The Issuer stated that the following reasons factored into the Board's decision: (i) The Board believes that listing the Security on Nasdaq will provide visibility for the Security, improve liquidity in the Security, and provide better execution quality for investors; and (ii) the Board believes that more of the Issuer's peer financial institutions are listed on Nasdaq than listed on Amex.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of South Carolina, in which it is incorporated, and provided written notice of withdrawal to Amex.

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 February 28, 2006, 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 1-18460 or;

Paper Comments

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-1090.

All submissions should refer to File Number 1-18460. 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.

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).

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

Nancy M. Morris,
Secretary.

[FR Doc. E6-1845 Filed 2-9-06; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

[File No. 1-06351]

Issuer Delisting; Notice of Application of Eli Lilly and Company To Withdraw Its Common Stock, No Par Value, From Listing and Registration on the Pacific Exchange, Inc.

February 2, 2006.

On December 23, 2005, Eli Lilly and Company, an Indiana 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 ("Security"), from listing and registration on the Pacific Exchange, Inc. ("PCX").

On June 24, 2005, the Board of Directors ("Board") of the Issuer adopted resolutions to withdraw the Security from listing and registration on PCX. The Issuer stated that it determined to withdraw the Security from PCX for the following reasons: (i) The Issuer maintains its primary listing on the New York Stock Exchange, Inc. ("NYSE") as well as its secondary listings on the London Stock Exchange and the SWX Swiss Stock Exchange; (ii) the Security is widely traded on several electronic exchanges; (iii) in light of the strong liquidity and visibility of the trading market for the Security on NYSE and other exchanges, the additional expenses and administrative burden of maintaining a secondary listing on PCX outweigh the benefits of maintaining the listing on PCX.

⁵ 17 CFR 200.30-3(a)(1).

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

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 Security from listing on PCX, and shall not affect its continued listing on NYSE or its obligation to be registered under section 12(b) of the Act.³

Any interested person may, on or before February 28, 2006, 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 1-06351 or;

Paper Comments

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-1090.

All submissions should refer to File Number 1-06351. 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.

³ 15 U.S.C. 78l(b).

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁴

Nancy M. Morris,
Secretary.

[FR Doc. E6-1844 Filed 2-9-06; 8:45 am]

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-53227; File No. PCAOB-2005-01]

Public Company Accounting Oversight Board; Order Approving Proposed Auditing Standard No. 4, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist*

February 6, 2006.

I. Introduction

On July 28, 2005, the Public Company Accounting Oversight Board (the "Board" or the "PCAOB") filed with the Securities and Exchange Commission ("Commission") proposed Auditing Standard No. 4, *Reporting on Whether a Previously Reported Material Weakness Continues to Exist*, pursuant to the Sarbanes-Oxley Act of 2002 (the "Act")¹ and Section 19(b) of the Securities Exchange Act of 1934 (the "Exchange Act").² Auditing Standard No. 4 establishes requirements that apply when an auditor is engaged to report on whether a previously reported material weakness in internal control over financial reporting continues to exist.³ Also, in connection with proposed Auditing Standard No. 4, the Board adopted a proposed conforming amendment to AT sec. 101, which encompasses *agreed-upon procedures* engagements in which an auditor reports findings based on specific procedures performed on a subject matter. AT sec. 101, *Attest Engagements*, is one of the interim attestation standards adopted by the PCAOB in April 2003.⁴ Notice of proposed Auditing Standard No. 4 and proposed amendment to AT sec. 101 (collectively referred to as the "Proposed Standard") was published in

⁴ 17 CFR 200.30-3(a)(1).

¹ 15 U.S.C. 7202 *et seq.*

² 15 U.S.C. 78s(b).

³ A *previously reported material weakness*, in the context of the proposed auditing standard, means a material weakness that was described previously in an auditor's report issued pursuant to PCAOB Auditing Standard No. 2, *An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements*.

⁴ The Commission approved the PCAOB's adoption of the interim standards in Release No. 34-47745, *Order Regarding Section 103(a)(3)(B) of the Sarbanes-Oxley Act of 2002* (April 25, 2003).