

For the Nuclear Regulatory Commission.

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## SECURITIES AND EXCHANGE COMMISSION

[File No. 1-06439]

### Issuer Delisting; Notice of Application of Sony Corporation To Withdraw Its American Depositary Shares, Each Presenting One Share of Common Stock, No Par Value, From Listing and Registration on the Pacific Exchange, Inc.

December 7, 2005.

On December 1, 2005, Sony Corporation, a company incorporated in Japan ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> to withdraw its American Depositary Shares, each representing one share of common stock, no par value ("Security"), from listing and registration on the Pacific Exchange, Inc. ("PCX").

The Board of Directors ("Board") of the Issuer approved a resolution on October 26, 2005 to withdraw the Security from PCX. The Issuer stated that the primary factor considered by the Board was that most of the trading volume in the Security occurs on the New York Stock Exchange ("NYSE"), with very little trading volume occurring on PCX. The Security will continue to trade on NYSE. The Issuer believes that delisting the Security from PCX will cause no substantial inconvenience to the Issuer's shareholders and investors.

The Issuer stated in its application that it has complied with the rules of PCX by complying with all applicable laws in effect in Japan, the jurisdiction in which the Issuer is incorporated and 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.<sup>3</sup>

Any interested person may, on or before January 3, 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

- Send an e-mail to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include the File Number 1-06439 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 1-06439. 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.<sup>4</sup>

**Jonathan G. Katz,**

Secretary.

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## SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-52909]

### Extension of Order Regarding Broker-Dealer Financial Statement Requirements Under Section 17 of the Exchange Act

December 7, 2005.

The Securities and Exchange Commission ("Commission") is

extending its Order, originally issued on August 4, 2003,<sup>1</sup> and extended on July 14, 2004 (the "2004 Order"),<sup>2</sup> under section 17(e) of the Securities Exchange Act of 1934 ("Exchange Act"), regarding audits of financial statements of broker-dealers that are not issuers ("non-public broker-dealers"). The 2004 Order provided that non-public broker-dealers may file with the Commission and may send to their customers documents and information required by section 17(e) certified by an independent public accountant, instead of by a registered public accounting firm, for fiscal years ending before January 1, 2006.

Section 17(e)(1)(A) of the Exchange Act requires that every registered broker-dealer annually file with the Commission a certified balance sheet and income statement, and section 17(e)(1)(B) requires that the broker-dealer annually send to its customers its "certified balance sheet."<sup>3</sup> The Sarbanes-Oxley Act of 2002 ("Act")<sup>4</sup> established the Public Company Accounting Oversight Board ("Board")<sup>5</sup> and amended Section 17(e) to replace the words "an independent public accountant" with "a registered public accounting firm."<sup>6</sup>

The Act establishes a deadline for registration with the Board of auditors of financial statements of "issuers," as that term is defined in the Act.<sup>7</sup> The Act does not provide a deadline for registration of auditors of non-public broker-dealers.

The 2004 Order expires January 1, 2006. Application of registration requirements and procedures to auditors of non-public broker-dealers is still being considered. The Commission is also considering whether to issue a concept release on the subject. The Commission has therefore determined that extending the Order is consistent with the public interest and the protection of investors.

Accordingly,

*It Is Ordered*, pursuant to section 17(e) of the Exchange Act, that non-

<sup>1</sup> Exchange Act Release No. 48281, 68 FR 47375 (August 8, 2003).

<sup>2</sup> Exchange Act Release No. 50020, 69 FR 43482 (July 20, 2004).

<sup>3</sup> Exchange Act Rule 17a-5 requires registered broker-dealers to provide to the Commission and to customers of the broker-dealer other specified financial information.

<sup>4</sup> Public Law 107-204.

<sup>5</sup> Section 101 of the Act.

<sup>6</sup> Section 205(c)(2) of the Act.

<sup>7</sup> Section 2 of the Act defines "issuer." Section 102 of the Act establishes a specific deadline by which auditors of issuers must register with the Board. Based on the statutory deadline of 180 days after the Commission determined the Board was ready to carry out the requirements of the Act, that date was October 22, 2003. See Exchange Act Release No. 48180 (July 16, 2003).

<sup>1</sup> 15 U.S.C. 78j(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> 15 U.S.C. 78j(b).

<sup>4</sup> 17 CFR 200.30-3(a)(1).