

- Information in II is required for PY ending after 8–17–2006 (or, evidence of a reduction in number of employers to less than two since the PYs described in II), in addition to PYs described in II
- For PYs described in II, list contributing employers exempt under section 501
- For employers listed above, evidence of exempt status—IRS approval letter; IRS Form 990 or Form 990–EZ (first page and signed and dated last page only); copy of LM–2 or LM–3 (signed and dated first page only)
- For PYs described in II, aggregate contributions by employers listed above, and percentage of the total annual contributions to plan
- If percentage above at least 85%, written statement by plan administrator
- Plan document, trust instrument, plan amendment, Plan Description Form D–1, or Annual Report Form D–2 from period before 9–2–74, or if unavailable, documentation from later date providing substantial evidence of plan's existence before 9–2–74

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SECURITIES AND EXCHANGE COMMISSION

Sunshine Act Meetings

Notice is hereby given, pursuant to the provisions of the Government in the Sunshine Act, Pub. L. 94–409, that the Securities and Exchange Commission will hold the following meetings during the week of July 23, 2007:

Open Meetings will be held on Tuesday, July 24, 2007 at 10 a.m. and Wednesday, July 25, 2007, at 10 a.m., in the Auditorium, Room L–002 and Closed Meetings will be held on Tuesday, July 24, 2007 at 11 a.m. and Thursday, July 26, 2007 at 2 p.m.

Commissioners, Counsel to the Commissioners, the Secretary to the Commission, and recording secretaries will attend the Closed Meetings. Certain staff members who have an interest in the matters may also be present.

The General Counsel of the Commission, or his designee, has certified that, in his opinion, one or more of the exemptions set forth in 5 U.S.C. 552b(c)(3), (5), (7), (8), (9)(B), and (10) and 17 CFR 200.402(a)(3), (5), (7), (8), 9(ii) and (10), permit consideration of the scheduled matters at the Closed Meetings.

Chairman Cox, as duty officer, voted to consider the items listed for the closed meetings in closed sessions.

The subject matter of the Open Meeting scheduled for Tuesday, July 24, 2007 will be:

The Commission will hear oral argument in an appeal by Gregory M.

Dearlove, CPA, from the decision of an administrative law judge. The law judge found that the financial statements of Adelpia Communications Corporation, a public company, for the period ending December 31, 2000 violated generally accepted accounting principles in several respects. The law judge also found that Dearlove, a certified public accountant and former partner at Deloitte and Touche, LLP, engaged in improper professional conduct under Commission Rule of Practice 102(e) when he served as the engagement partner on Deloitte's audit of Adelpia's 2000 financial statements. The law judge also found that Dearlove caused Adelpia's violations of the reporting and recordkeeping provisions of the Securities Exchange Act of 1934, specifically, Exchange Act Section 13(a) and rules 13a–1 and 12b–20 thereunder, and Exchange Act Section 13(b)(2)(A). The law judge barred Dearlove from appearing or practicing before the Commission in any capacity.

Among the issues likely to be argued are whether Dearlove's conduct during the audit constituted improper professional conduct, whether Dearlove caused Adelpia's violations of the Exchange Act and rules thereunder, and whether there is merit to Dearlove's contention that he was deprived of due process because he did not have adequate time to prepare for the hearing before the law judge. The parties may also address whether and to what extent Dearlove should be sanctioned if he is found to have committed the alleged violations.

The subject matter of the Closed Meeting scheduled for Tuesday, July 24, 2007 will be:

Post-argument discussion.

The subject matter of the Open Meeting scheduled for Wednesday, July 25, 2007 will be:

1. The Commission will consider whether to approve the Public Company Accounting Oversight Board's Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting that is Integrated with an Audit of Financial Statements*, a Related Independence Rule 3525, and Conforming Amendments.

2. The Commission will consider whether to adopt rule amendments to Exchange Act Rule 12b–2 and Rule 1–02 of Regulation S–X to define the term “significant deficiency.”

3. The Commission will consider whether to publish a Concept Release to solicit public comment on allowing U.S. issuers, including investment companies subject to the Investment Company Act of 1940, to prepare financial statements in accordance with

International Financial Reporting Standards as published in English by the International Accounting Standards Board for purposes of complying with the Commission's rules and regulations.

4. The Commission will consider whether to propose amendments to the proxy rules under the Securities Exchange Act of 1934 for operating and investment companies regarding shareholder proposals, disclosure about shareholder proponents, shareholder communications, and related matters.

The subject matter of the Closed Meeting scheduled for Thursday, July 26, 2007 will be:

Formal orders of investigations; Institution and settlement of injunctive actions; Institution and settlement of administrative proceedings of an enforcement nature; Resolution of litigation claims; Amicus consideration; An adjudicatory matters; and Other matters related to enforcement proceedings.

At times, changes in Commission priorities require alterations in the scheduling of meeting items.

For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact:

The Office of the Secretary at (202) 551–5400.

Dated: July 18, 2007.

Florence E. Harmon,
Deputy Secretary.

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SECURITIES AND EXCHANGE COMMISSION

In the matter of Bentley Commerce Corp., File No. 500–1.; Order of Suspension of Trading

July 19, 2007.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Bentley Commerce Corp. because it has not filed any periodic reports since it filed a Form 10–QSB for the period ended March 31, 2005.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in Bentley Commerce Corp. is suspended for the period from 9:30 a.m. EDT on July 19,