

Justification for Burden Changes Related to
Termination of a Foreign Private issuer's Registration of
a Class of Securities Under Section 12(g) and Duty To File
Reports Under Section 13(a) or 15(d) of
The Securities Exchange Act of 1934

Other Change **

Per a discussion between Elizabeth Murphy and David Rostker on July 30, 2007, we are resubmitting this form for approval of changes to Form 40-F. As a result of the Commission's adoption of Exchange Act Rule 12h-6 (Release No. 34-55540), it will be easier for a foreign private issuer to exit the Exchange Act registration and reporting regime when there is relatively little U.S. investor interest in its securities. Although Form 40-F was not amended as part of the rulemaking, the Commission expects that fewer foreign private issuers will file Form 40-F reports as a result of the rulemaking. This form reflects the expected reduction.