

SECURITIES AND EXCHANGE COMMISSION

[File No. 1-10645]

Issuer Delisting; Notice of Application of Michael Anthony Jewelers, Inc. To Withdraw Its Common Stock, \$.001 Par Value, From Listing and Registration on the American Stock Exchange LLC

January 23, 2004.

Michael Anthony Jewelers, Inc., a Delaware corporation ("Issuer"), has 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, \$.001 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex" or "Exchange").

The Board of Directors of the Issuer unanimously approved a resolution on January 12, 2004 to withdraw the Issuer's Security from listing on the Amex. The Issuer states that the following primary reasons factored into its decision to withdraw the Security: (i) The dramatically increasing costs, both direct and indirect, associated with the preparation and filing of the Issuer's periodic reports with the Commission; (ii) the expected substantial increase in costs associated with being a public company in light of the new regulations promulgated as a result of the Sarbanes-Oxley Act of 2002; (iii) the Issuer has fewer than 300 registered stockholders and is, therefore, eligible to suspend its reporting obligations with the Commission; (iv) the lack of analyst coverage and minimal liquidity in trading of the Security; and (v) the benefits to the Issuer and its stockholders in maintaining its listing and registration are outweighed by the costs of maintaining such listing and registration.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in the State of Delaware, in which it is incorporated, and with the Amex's rules governing an issuer's voluntary withdrawal of a security from listing and registration.

The Issuer's application relates solely to the withdrawal of the Securities from listing on the Amex and from registration under section 12(b) of the Act³ shall not affect its obligation to be

registered under section 12(g) of the Act.⁴

Any interested person may, on or before February 17, 2004, submit by letter to the Secretary of the Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609, facts bearing upon whether the application has been made in accordance with the rules of the Amex and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters should refer to File No. 1-10645. 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

Jonathan G. Katz,

Secretary.

[FR Doc. 04-1889 Filed 1-28-04; 8:45 am]

BILLING CODE 8010-01-P

SECURITIES AND EXCHANGE COMMISSION

[File No. 1-02521]

Issuer Delisting; Notice of Application of Washington Mutual Finance Corporation to Withdraw its 6.875% Senior Notes (due May 15, 2011) from Listing and Registration on the New York Stock Exchange, Inc.

January 23, 2004.

Washington Mutual Finance Corporation, a Delaware corporation ("Issuer"), has 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 6.875% Senior Notes (due May 15, 2011) ("Security"), from listing and registration on the New York Stock Exchange, Inc. ("NYSE" or "Exchange").

The Issuer stated in its application that it has met the requirements of the NYSE rules governing an issuer's voluntary withdrawal of a security from listing and registration.

The Board of Directors ("Board") of the Issuer approved a resolution on January 21, 2004 to withdraw the Issuer's Security from listing on the NYSE. The Board stated that the

following reasons factored into its decision to withdraw the Issuer's Security from the Exchange: (i) The Security has a limited number of registered holders (as of January 6, 2004, the Issuer had fewer than 300 holders of record); (ii) the Issuer's Security trades infrequently on the NYSE and the Issuer does not anticipate that such trading volume might increase appreciably; (iii) the costs associated with the continued listing of the Security are disproportionately high, given the limited trading volume; (iv) the Issuer is not obligated by the terms of the indenture under which the Security was issued or by any other documents to maintain a listing for the Security on the NYSE or any other exchange; (v) the Issuer believes that delisting the Security will not have a material impact on the holders of the Security; (vi) the Security is not listed on any other exchange; and (vii) the Issuer has been informed that a number of underwriters are market makers in the Security.

The Issuer's application relates solely to the Security's withdrawal from listing on the NYSE and from registration under section 12(b) of the Act³ 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 17, 2004, submit by letter to the Secretary of the Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549-0609, facts bearing upon whether the application has been made in accordance with the rules of the NYSE and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters should refer to File No. 1-02521. 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

Jonathan G. Katz,

Secretary.

[FR Doc. 04-1890 Filed 1-28-04; 8:45 am]

BILLING CODE 8010-01-P

¹ 15 U.S.C. 78(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78(b).

⁴ 15 U.S.C. 78(g).

⁵ 17 CFR 200.30-3(a)(1).

¹ 15 U.S.C. 78(d).

² 17 CFR 240.12d2-2(d).

³ 15 U.S.C. 78(b).

⁴ 15 U.S.C. 78(g).

⁵ 17 CFR 200.30-3(a)(1).