

Edgar Filing: BlueLinx Holdings Inc. - Form SC 13G/A

BlueLinx Holdings Inc.
Form SC 13G/A
January 22, 2008

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934
(amend)

BLUELINX HLDGS INC
(Name of Issuer)

Common Stock
(Title of Class of Securities)

09624H109
(CUSIP Number)

December 31, 2007
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

Rule 13d-1(b)

*The remainder of this cover page shall be filled out for a reporting
person's initial filing on this form with respect to the subject class
of securities, and for any subsequent amendment containing information which
would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not
be deemed to be "filed" for the purpose of Section 18 of the Securities
Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that
section of the Act but shall be subject to all other provisions of the Act
(however, see the Notes).

CUSIP No. 09624H109

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, NA., 943112180

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

U.S.A.

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Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power 660,454
	(6) Shared Voting Power -
	(7) Sole Dispositive Power 702,872
	(8) Shared Dispositive Power -

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
702,872

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
2.25%

(12) Type of Reporting Person*
BK

CUSIP No. 09624H109

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL FUND ADVISORS

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
U.S.A.

Number of Shares Beneficially Owned by Each Reporting Person With	(5) Sole Voting Power 178,908
	(6) Shared Voting Power -
	(7) Sole Dispositive Power 178,908
	(8) Shared Dispositive Power -

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
178,908

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

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(11) Percent of Class Represented by Amount in Row (9)
0.57%

(12) Type of Reporting Person*
IA

CUSIP No. 09624H109

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, LTD

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
England

Number of Shares	(5) Sole Voting Power
Beneficially Owned	-----
by Each Reporting	(6) Shared Voting Power
Person With	-

	(7) Sole Dispositive Power
	-

	(8) Shared Dispositive Power
	-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

CUSIP No. 09624H109

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

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BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Japan

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power
-

(7) Sole Dispositive Power
-

(8) Shared Dispositive Power
-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
BK

CUSIP No. 09624H109

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS JAPAN LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Japan

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power
-

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(7) Sole Dispositive Power
-

(8) Shared Dispositive Power
-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
IA

CUSIP No. 09624H109

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS CANADA LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Canada

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power
-

(7) Sole Dispositive Power
-

(8) Shared Dispositive Power
-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

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(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
IA

CUSIP No. 09624H109

(1) Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS AUSTRALIA LIMITED

(2) Check the appropriate box if a member of a Group*

(a) / /

(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Australia

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power

-

(7) Sole Dispositive Power

-

(8) Shared Dispositive Power

-

(9) Aggregate

-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
IA

CUSIP No. 09624H109

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I.R.S. Identification Nos. of above persons (entities only).

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Barclays Global Investors (Deutschland) AG

(2) Check the appropriate box if a member of a Group*
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization
Germany

Number of Shares
Beneficially Owned
by Each Reporting
Person With

(5) Sole Voting Power

(6) Shared Voting Power
-

(7) Sole Dispositive Power
-

(8) Shared Dispositive Power
-

(9) Aggregate
-

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)
0.00%

(12) Type of Reporting Person*
IA

ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS, NA

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
45 Fremont Street
San Francisco, CA 94105

ITEM 2(C). CITIZENSHIP
U.S.A

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
09624H109

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),

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- OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A
- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
 - (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
 - (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
 - (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
 - (e) // Investment Adviser in accordance with section 240.13d(b) (1) (ii) (E).
 - (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b) (1) (ii) (F).
 - (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b) (1) (ii) (G).
 - (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
 - (i) // A church plan that is excluded from the definition of an investment company under section 3(c) (14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
 - (j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL FUND ADVISORS

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
45 Fremont Street
San Francisco, CA 94105

ITEM 2(C). CITIZENSHIP
U.S.A

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
09624H109

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 - (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b) (1) (ii) (G).
 - (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
 - (i) // A church plan that is excluded from the definition of an investment

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company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).

(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS, LTD

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Murray House
1 Royal Mint Court
LONDON, EC3N 4HH

ITEM 2(C). CITIZENSHIP
England

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
09624H109

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- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Ebisu Prime Square Tower 8th Floor
1-1-39 Hiroo Shibuya-Ku

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Tokyo 150-0012 Japan

ITEM 2(C). CITIZENSHIP
 Japan

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 09624H109

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 Insurance Act (12 U.S.C. 1813).
(i) // A church plan that is excluded from the definition of an investment
 company under section 3(c) (14) of the Investment Company Act of 1940
 (15U.S.C. 80a-3).
(j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 1(A). NAME OF ISSUER
 BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
 4300 Wildwood Parkway
 Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
 BARCLAYS GLOBAL INVESTORS JAPAN LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
 Ebisu Prime Square Tower 8th Floor
 1-1-39 Hiroo Shibuya-Ku
 Tokyo 150-8402 Japan

ITEM 2(C). CITIZENSHIP
 Japan

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 09624H109

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),
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(a) // Broker or Dealer registered under Section 15 of the Act
 (15 U.S.C. 78o).
(b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
(c) // Insurance Company as defined in section 3(a) (19) of the Act

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- (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
 - (e) /X/ Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
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 - (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

ITEM 1(A). NAME OF ISSUER
 BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
 4300 Wildwood Parkway
 Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
 BARCLAYS GLOBAL INVESTORS CANADA LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
 Brookfield Place 161 Bay Street
 Suite 2500, PO Box 614
 Toronto, Canada
 Ontario M5J 2S1

ITEM 2(C). CITIZENSHIP
 Canada

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 09624H109

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),
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- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

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ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS AUSTRALIA LIMITED

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Level 43, Grosvenor Place, 225 George Street
PO Box N43
Sydney, Australia NSW 1220

ITEM 2(C). CITIZENSHIP
Australia

ITEM 2(D). TITLE OF CLASS OF SECURITIES
Common Stock

ITEM 2(E). CUSIP NUMBER
09624H109

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),
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Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment
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(15U.S.C. 80a-3).
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ITEM 1(A). NAME OF ISSUER
BLUELINX HLDGS INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES
4300 Wildwood Parkway
Atlanta, GA 30339

ITEM 2(A). NAME OF PERSON(S) FILING
Barclays Global Investors (Deutschland) AG

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE
Apianstrasse 6
D-85774

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Unterfohring, Germany

ITEM 2(C). CITIZENSHIP
 Germany

ITEM 2(D). TITLE OF CLASS OF SECURITIES
 Common Stock

ITEM 2(E). CUSIP NUMBER
 09624H109

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B),
OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A
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 company under section 3(c) (14) of the Investment Company Act of 1940
 (15U.S.C. 80a-3).
(j) // Group, in accordance with section 240.13d-1(b) (1) (ii) (J)

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and
percentage of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned:
 881,780

(b) Percent of Class:
 2.82%

(c) Number of shares as to which such person has:
 (i) sole power to vote or to direct the vote
 839,362

 (ii) shared power to vote or to direct the vote
 -

 (iii) sole power to dispose or to direct the disposition of
 881,780

 (iv) shared power to dispose or to direct the disposition of
 -

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof
the reporting person has ceased to be the beneficial owner of more than five

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percent of the class of securities, check the following. /x/

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

The shares reported are held by the company in trust accounts for the economic benefit of the beneficiaries of those accounts. See also Items 2(a) above.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not applicable

ITEM 10. CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 30, 2008

Date

Signature

Jeff Medeiros
Principal

Name/Title

CCEEFF" style="background:#CCEEFF;border:none;border-bottom:solid windowtext 1.0pt;padding:0in 0in 0in 0in;width:11.0%;">

Net earnings

\$	4,570
\$	6,017
\$	7,067
\$	7,266
\$	24,920

Earnings per share:

Basic

\$

0.18

\$

0.24

\$

0.28

\$

0.29

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\$

0.99

Diluted

\$

0.18

\$

0.23

\$

0.27

\$

0.28

\$

0.96

Weighted average number of shares (in thousands):

Basic	24,986
	25,221
	25,301
	25,339
	25,212

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Diluted

26,027

26,248

26,087

25,891

26,064

2003	Quarter Ended				Year 2003
	March 31	June 30	Sept. 30	Dec. 31	
Revenue	\$ 20,150	\$ 20,736	\$ 26,250	\$ 34,573	\$ 101,709
Cost of goods sold	12,210	12,405	15,566	20,370	60,551
Gross margin	7,940	8,331	10,684	14,203	41,158
Expenses:					
Sales and marketing	2,729	2,590	2,653	3,613	11,585
Research and development, net	2,749	2,947	4,677	5,621	15,994
Administration	1,617	1,451	1,331	2,198	6,597
Restructuring and other charges			1,220		1,220
Integration costs			1,026	921	1,947
Amortization	553	546	590	638	2,327
	7,648	7,534	11,497	12,991	39,670
Earnings (loss) from operations	292	797	(813)	1,212	1,488
Other income (expense)	104	167	(74)	768	965
Earnings (loss) before income taxes	396	964	(887)	1,980	2,453
Income tax expense	35	54	54	55	198
Net earnings (loss)	\$ 361	\$ 910	\$ (941)	\$ 1,925	\$ 2,255
Earnings (loss) per share:					
Basic	\$ 0.02	\$ 0.06	\$ (0.05)	\$ 0.09	\$ 0.12
Diluted	\$ 0.02	\$ 0.05	\$ (0.05)	\$ 0.08	\$ 0.12
Weighted average number of shares (in thousands):					
Basic	16,355	16,375	18,409	22,563	18,442
Diluted	16,718	16,754	18,409	23,383	18,989

Our quarterly results may fluctuate from quarter to quarter because our operating expenses are determined based on anticipated sales, are generally fixed and are incurred throughout each fiscal quarter. The impact of significant items incurred during the first three interim periods of each fiscal year are discussed in more detail and disclosed in our quarterly reports on Form 6-K. Items affecting our quarterly results were as follows:

Relative to the comparable periods in 2004, revenues decreased during the first three quarters of 2005 due to a reduction in our embedded module business volumes as a result of the completion of embedded module shipments to palmOne at the end of 2004, reported channel inventory that was already sufficient to meet near term customer demand, and increased competition in CDMA EVDO and EDGE PC cards, including a loss of market share at Verizon Wireless.

Restructuring and other charges of \$18.2 million were incurred in the second quarter of 2005. Included in these charges are inventory writedowns, severance costs, impairment of fixed, intangible and deferred tax assets, provisions for facilities restructuring, commitments and other costs related to restructuring. We also recorded a provision of \$1.0 million for future legal costs associated with litigation matters.

Revenues increased during 2004 and 2003 as a result of the introduction of new products, our strong market position in CDMA EVDO Release 0 PC cards and our CDMA 1X embedded modules sales to palmOne.

During the third quarter of 2003, we acquired AirPrime, a supplier of high-speed CDMA wireless products located in Carlsbad, California. The results of AirPrime's operations have been included in our consolidated financial statements since August 2003. In connection with the acquisition, we incurred restructuring and other charges in the amount of \$1.2 million related to fixed and intangible asset writedowns, workforce reductions and facilities restructuring. We also incurred integration costs of \$1.9 million related to the acquisition and these costs included travel, facilities and costs related to retaining existing employees for the transition period.

During the first quarter of 2004, we signed a second agreement with the Government of Canada's Technology Partnerships Canada (TPC) program. The agreement is effective for development work commencing April 2003. Funding of \$1.4 million was recognized in the first quarter of 2004, of which \$1.1 million relates to the period from April 1, 2003 to December 31, 2003.

During the third quarter of 2004, we incurred restructuring and other charges of \$0.3 million as a result of a change in estimate of the facilities restructuring charge that was originally announced in 2002. The change in estimate reflects the impact of changes in estimated operating costs of the facilities and foreign exchange rates.

Selected Annual Information

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In thousands of US \$ Years ended December 31,	2002	2003	2004
Revenue	\$ 77,259	\$ 101,709	\$ 211,205
Net earnings (loss)	(41,663)		