1014-13-475 **Ayman R. Badawi*** (abadawi@aus.edu), Dept. of Math & Stat., American Univ. of Sharjah, Sharjah, United Arab Emirates. *Anderson-Mott commutative rings: ϕ-commutative rings with a finite number of nonnil irreducible elements.* Preliminary report.

Let $H = \{R \mid R$ is a commutative ring and $Nil(R)$ is a divided prime ideal of $R\}$. Anderson and Mott defined an integral domain R to be a Cohen-Kaplansky domain if every element $a \in R$ is a finite product of irreducible elements of R and R has only finitely many nonassociate irreducible elements. In this talk, a ring $R \in H$ is said to be an Anderson-Mott ring if R has only finitely many nonnil nonassociate irreducible elements and each nonnil element of R is a finite product of (nonnil) irreducible elements of R. We show that the theory of Cohen-Kaplansky domains resembles that of Anderson-Mott commutative rings. (Received September 17, 2005)