

LQ CORP INC
Form SC 13G/A
February 10, 2005

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G

(RULE 13D-102)

INFORMATION STATEMENT PURSUANT TO RULE 13D-1

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO. 2)

LQ Corporation, Inc. (formerly, Liquid Audio, Inc.)

(Name of Issuer)

Common Stock

(Title of Class of Securities)

53631T104

(CUSIP Number)

December 31, 2004

(Date of Event Which Requires Filing of this Statement)

Edgar Filing: LQ CORP INC - Form SC 13G/A

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

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

1) Names of Reporting Persons

IRS Identification No. Of Above Persons

The PNC Financial Services Group, Inc.

25-1435979

2) Check the Appropriate Box if a Member of a Group (See Instructions)

a)

b)

3) SEC USE ONLY

4) Citizenship or Place of Organization

Pennsylvania

5) Sole Voting Power

-0-

Number of Shares 6) Shared Voting Power

Beneficially Owned By

339,694

Each

Reporting Person 7) Sole Dispositive Power

Person

-0-

With

8) Shared Dispositive Power

339,694

9) Aggregate Amount Beneficially Owned by Each Reporting Person

339,694*

*See the response to Item 6.

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

See Instructions

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

10.56

12) Type of Reporting Person (See Instructions)

HC

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Rule 13d-1(c)

Rule 13d-1(d)

1) Names of Reporting Persons

IRS Identification No. Of Above Persons

PNC Bancorp, Inc.

51-0326854

2) Check the Appropriate Box if a Member of a Group (See Instructions)

a)

b)

3) SEC USE ONLY

4) Citizenship or Place of Organization

Delaware

5) Sole Voting Power

Number of -0-

Shares 6) Shared Voting Power

Beneficially

Owned By 339,694

Each 7) Sole Dispositive Power

Reporting

Person -0-

With 8) Shared Dispositive Power

339,694

9) Aggregate Amount Beneficially Owned by Each Reporting Person

339,694*

*See the response to Item 6.

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

See Instructions

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

10.56

12) Type of Reporting Person (See Instructions)

HC

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(AMENDMENT NO. 2)

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(Name of Issuer)

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53631T104

(CUSIP Number)

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Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

1) Names of Reporting Persons

IRS Identification No. Of Above Persons

PNC Bank, National Association

22-1146430

2) Check the Appropriate Box if a Member of a Group (See Instructions)

a)

b)

3) SEC USE ONLY

4) Citizenship or Place of Organization

United States

5) Sole Voting Power

Number of -0-

Shares 6) Shared Voting Power

Beneficially

Owned By 339,694

Each 7) Sole Dispositive Power

Reporting

Person -0-

With 8) Shared Dispositive Power

339,694

9) Aggregate Amount Beneficially Owned by Each Reporting Person

339,694*

*See the response to Item 6.

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

See Instructions

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

10.56

12) Type of Reporting Person (See Instructions)

BK

ITEM 4 - OWNERSHIP:

The following information is as of December 31, 2004:

(a) Amount Beneficially Owned:	339,694 shares*
	*See the response to Item 6.
(b) Percent of Class:	10.56
(c) Number of shares to which such person has:	
(i) sole power to vote or to direct the vote	-0-
(ii) shared power to vote or to direct the vote	339,694
(iii) sole power to dispose or to direct the disposition of	-0-
(iv) shared power to dispose or to direct the disposition of	339,694

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

The total shares of Common Stock reported herein are held in Trust Accounts created by an Amended and Restated Trust Agreement dated September 20, 1983, in which Lloyd I. Miller, Jr. was Grantor and for which PNC Bank, National Association serves as Trustee.

In connection with the Trust Accounts, Lloyd I. Miller, III and PNC Bank, National Association, in its capacity as Trustee, have entered into an Investment Advisory Agreement dated as of April 1, 1997. Either party may terminate the Agreement on 30 days prior written notice.

ITEM 10 - CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and 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.

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.

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February 10, 2005

Date

By: /s/ Joan L. Gulley

Signature - The PNC Financial Services Group, Inc.

Joan L. Gulley, Vice President

Name & Title

February 10, 2005

Date

By: /s/ Maria C. Schaffer

Signature - PNC Bancorp, Inc.

Maria C. Schaffer, Executive Vice President

Name & Title

February 10, 2005

Date

By: /s/ Joan L. Gulley

Signature - PNC Bank, National Association

Joan L. Gulley, Executive Vice President

Name & Title

AN AGREEMENT TO FILE A JOINT STATEMENT

WAS PREVIOUSLY FILED AS EXHIBIT A TO SCHEDULE 13G