B. E. Rhoades* (rhoades@indiana.edu), Indiana University, Department of Mathematics, Bloomington, IN 47405-7106. Some sequence spaces which include $c_{0}$ and $c$.
A factorable triangle is a lower triangular matrix with nonzero entries of the form $a_{n k}=a_{n} b_{k}$. We obtain necessary and sufficient conditions for certain factorable triangles to be equivalent to $C$, the Cesäro matrix of order one. We also compute some $\alpha, \beta$ and $\gamma$ duals. (Received September 08, 2005)

