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*Spectrum of the  $\bar{d}$ -Neumann Laplacian on polydiscs.*

The spectrum of the  $\bar{d}$ -Neumann Laplacian on a polydisc in several complex variables is explicitly computed. The calculation exhibits that the spectrum consists of eigenvalues, some of which, in particular the smallest ones, are of infinite multiplicity. (Received February 02, 2006)