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**Robin Todd Wilson\*** ([wilson@math.ucsb.edu](mailto:wilson@math.ucsb.edu)), Department of Mathematics, South Hall, Room 6607, University of California, Santa Barbara, CA 93106. *Knots With Infinitely Many Incompressible Seifert Surfaces.*

We show that a knot in  $S^3$  with an infinite number of incompressible Seifert surfaces contains a closed incompressible surface in its complement. We do this by using normal surface theory as our main tool. This result follows as a corollary of the main theorem which says that in a knot complement, all incompressible Seifert surfaces can be constructed from a finite list of closed incompressible surfaces and incompressible Seifert surfaces for the knot as a linear combination using the *Haken sum*. (Received September 15, 2006)