Sunshine Act Meetings

Federal Register

Vol. 58, No. 51

Thursday, March 18, 1993

This section of the FEDERAL REGISTER contains notices of meetings published under the "Government in the Sunshine Act" (Pub. L. 94-409) 5 U.S.C. 552b(e)(3).

DEPARTMENT OF AGRICULTURE

RURAL TELEPHONE BANK, USDA

ACTION: Staff Briefing for the Board of Directors.

TIME AND DATE: 3 p.m., Tuesday, March 23, 1993.

PLACE: Room 0305-South Building, Department of Agriculture, 14th and Independence Avenue, SW., Washington, DC.

STATUS: Open.

MATTERS TO BE CONSIDERED: The staff briefing will consist of matters relating to: (1) the mechanics of privatization, and (2) the status of unadvanced loan funds. In addition, the Board of Directors may discuss matters relating to program legislation and meeting notices.

ACTION: 10th Biennial Stockholder Meeting.

TIME AND DATE: 10 a.m., Wednesday March 24, 1993.

PLACE: Columbia Foyer, Hyatt Regency Washington on Capitol Hill, 400 New Jersey Avenue, NW., Washington, DC.

STATUS: Open.

MATTERS TO BE CONSIDERED: The following matters have been placed on the agenda for the stockholder meeting:

1. Call to Order.
2. Establishment of a quorum of stockholders, present in person or by proxy.
3. Approval of Minutes of September 27, 1990, stockholder meeting.
4. Secretary's annual report on loans approved during FY 1992.
5. Treasurer's annual report on FY 1992.
6. Committee report on privatization of the RTB.
7. Committee report on prepayments.
8. New business.
9. Adjournment.

ACTION: Regular Meeting of the Board of Directors.

TIME AND DATE: Immediately after the meeting of the stockholders (approximately 11 a.m.), Wednesday, March 24, 1993.

PLACE: Columbia Foyer, Hyatt Regency Washington on Capitol Hill, 400 New Jersey Avenue, NW., Washington, DC.

STATUS: Open.

MATTERS TO BE CONSIDERED: The following matters have been placed on the agenda for the Board of Directors meeting:

1. Call to Order.
2. Approval of Minutes of November 6, 1992, Board meeting.
3. Report on loans approved in the first quarter of FY 1993.
4. Review of first quarter, FY 1993, financial statements.
5. Report on requests for waiver of prepayment premium.
6. Report of ad hoc committee on privatization of the RTB, if necessary.
7. Report of ad hoc committee on prepayments, if necessary.
8. Review composition of newly formed equity account.
9. Consideration of a resolution to amend the methodology for determining allowance for losses.
10. Consideration of raising the TIER requirement for RTB loans.
11. Consideration of draft 21st Annual Report of the Board of Directors, FY 1992.
12. Adjournment.

CONTACT PERSON FOR MORE INFORMATION: Matthew P. Link, Assistant Secretary, Rural Telephone Bank (202) 720–0530.

Dated: March 15, 1993.

James B. Huff, Sr.,

Governor, Rural Telephone Bank.

[FR Doc. 93–6378 Filed 3–16–93; 2:24 pm]

BILLING CODE 3410–15–M

UNITED STATES COMMISSION ON CIVIL RIGHTS

DATE AND TIME: March 26, 1993, 9 a.m.

PLACE: U.S. Commission on Civil Rights, 629 Ninth Street, NW, Room 540, Washington, DC 20425.

STATUS: Open to the Public.

March 26, 1993

Commissioner Briefing

Briefing on District of Columbia Voter Representation

Business Meeting Agenda

I. Approval of Agenda
II. Approval of Minutes of February 26, 1993 Meeting
III. Announcements
IV. Appointments to the Delaware Advisory Committee
V. *Campus Tensions in Vermont: Search for Solutions in the Nineties*
VI. Approval of Media Study Proposal
VII. Los Angeles Hearing Resolution
VIII. Staff Director's Report
IX. Future Agenda Items

Hearing impaired persons who will attend the meeting and require the services of a sign language interpreter, should contact Betty Edmiston, Administrative Services and Clearinghouse Division (202) 376–8105 (TDD 202–376–8116), at least five (5) working days before the scheduled date of the meeting.

CONTACT PERSON FOR FURTHER INFORMATION: Barbara Brooks, Press and Communications (202) 376–8312.

Emma Monroig,

Solicitor.

[FR Doc. 93–6366 Filed 3–16–93; 11:38 am]

BILLING CODE 6335–01–M

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

DATE AND TIME: Thursday, March 25, 1993, 2 p.m. (Eastern Time).

PLACE: Conference Room on the Ninth Floor of the EEOC Office Building, 1801 "L" Street, NW., Washington, DC 20507.

STATUS: Part of the Meeting will be open to the public and part of the Meeting will be closed.

MATTERS TO BE CONSIDERED:

Open Session

1. Announcement of Notation Vote(s)
2. Report on Commission Operations
3. Interim Procedural Regulations Implementing Sections 320 & 321 of The Civil Rights Act of 1991.

Closed Session

1. Litigation Authorization: General Counsel Recommendations

Note: Any matter not discussed or concluded may be carried over to a later meeting. (In addition to publishing notices on EEOC Commission meetings in the **Federal Register**, the Commission also provides a recorded announcement a full week in advance on future Commission sessions. Please telephone (202) 663–7100 (voice) and (202) 663–4494 (TTD) at any time for information on these meetings.)

CONTACT PERSON FOR MORE INFORMATION: Frances M. Hart, Executive Officer on (202) 663–7100.

Dated: March 16, 1993.

Frances M. Hart,

Executive Officer, Executive Secretariat.

[FR Doc. 93–404 Filed 3–16–93; 2:05 pm]

BILLING CODE 6750–06–M

FEDERAL DEPOSIT INSURANCE CORPORATION

Notice of Agency Meeting

Pursuant to the provisions of the "Government in the Sunshine Act" (5 U.S.C. 552b), notice is hereby given that the Federal Deposit Insurance Corporation's Board of Directors will meet in open session at 10:00 a.m. on

Tuesday, March 23, 1993, to consider the following matters:

Summary Agenda

No substantive discussion of the following items is anticipated. These matters will be resolved with a single vote unless a member of the Board of Directors requests that an item be moved to the discussion agenda.

Disposition of minutes of previous meetings.

Reports of actions approved by the standing committees of the Corporation and by officers of the Corporation pursuant to authority delegated by the Board of Directors.

Discussion Agenda

Memorandum and resolution re: Statement of Policy regarding treatment of security interest after appointment of the Corporation as conservator or receiver of Federally-insured depository institutions.

Memorandum and resolution re: Amendment to the Bank Insurance Fund Recapitalization Schedule; Impact of current economic condition on the adequacy of assessment rates.

The meeting will be held in the Board Room on the sixth floor of the FDIC Building located at 550 — 17th Street, NW., Washington, DC.

The FDIC will provide attendees with auxiliary aids (e.g., sign language interpretation) required for this meeting. Those attendees needing such assistance should call (202) 898–6745 (Voice); (202) 898–3509 (TTY), to make necessary arrangements.

Requests for further information concerning the meeting may be directed to Mr. Hoyle L. Robinson, Executive Secretary of the Corporation, at (202) 898–6757.

Dated: March 16, 1993.

Federal Deposit Insurance Corporaion.

Hoyle L. Robinson,

Executive Secretary.

[FR Doc. 93–6421 Filed 3–16–93; 3:22 pm]

BILLING CODE 6714–01–M

FEDERAL ELECTION COMMISSION

DATE AND TIME: Tuesday, March 23, 1993 at 10 a.m.

PLACE: 999 E Street, NW., Washington, DC.

STATUS: This meeting will be closed to the public.

ITEMS TO BE DISCUSSED:

Compliance matters pursuant to 2 U.S.C. § 437g.

Audits conducted pursuant to 2 U.S.C. § 437g, § 438(b), and Title 26, U.S.C.

Matters concerning participation in civil actions or proceedings or arbitration.

Internal personnel rules and procedures or matters affecting a particualr employee.

PERSON TO CONTACT FOR INFORMATION: Mr. Fred Eiland, Press Officer, Telephone: (202) 219–4155.

Delores Hardy,

Administrative Assistant.

[FR Doc. 93–6405 Filed 3–16–93; 2:35 pm]

BILLING CODE 6715–01–M

FEDERAL HOUSING FINANCE BOARD

TIME AND DATE: 8:30 a.m., Wednesday, March 24, 1993.

PLACE: Board Room Second Floor, Federal Housing Finance Board, 1777 F Street, NW., Washington, DC 20006.

STATUS: Parts of this meeting will be open to the public. The rest of the meeting will be closed to the public.

Matters To Be Considered

Portions Open to the Public

The Board will consider the following:

1. Monthly Report—District Banks Directorate
   - A. Financial Report
   - B. Membership Report
2. Housing Finance Directorate
   - A. Approval of First Round 1993 Affordable Housing Program Applications
   - B. Approval of Interim Final Rule on Affordable Housing Program Maximum Subsidy Limitations
3. Examination and Regulatory Oversight Division
   - A. Advances Regulations
   - 1. Approval of Final Rule
   - 2. Approval of Interim Final Rule on Advances to Non-Member Mortgagees
   - 3. Notification to Finance Board that a Proposed Rule on Advances to Capital Deficient and Tangibly Insolvent Members will be Presented in April
   - B. Financial Management Policy
   - 1. Review and Action on Staff Recommendation Regarding the MBS Sunset Provision
   - 2. Review and Approval of Procedures to Monitor and Resolve Exceptions to Policy

Portions Closed to the Public

The Board will consider the following:

1. Approval of the February Board Minutes
2. Office of Finance Business Plan
3. Federal Home Loan Bank Presidents' 1992 Incentive Compensation Awards
4. District Bank Stock Transactions
5. Housing Finance Directorate
   - A. Review and Action on Staff Recommendation Regarding Retroactive Treatment of 20% Rule Projects
6. FHLBank of Cincinnati Proposed Foundation
7. Office of Policy and Research
   - A. Review of testimony and other materials, and final preparation for the March 25 and 26 Bank System Study Hearing

The above matters are exempt under one or more of sections 552b(c)(6), (8), (9)(A) and (9)(B) of title 5 of the United States Code.

CONTACT PERSON FOR MORE INFORMATION: Elaine L. Baker, Executive Secretary to the Board, (202) 408–2837.

Philip L. Conover,

Managing Director.

[FR Doc. 93–6367 Filed 3–16–93; 11:39 am]

BILLING CODE 6725–01–M

UNITED STATES INSTITUTE OF PEACE

DATE/TIME: Thursday March 25, 1993; 9:00 a.m. to 5:30 p.m.

LOCATION: 1550 M Street, NW. (Conference Room, First Floor) Washington, DC.

STATUS: (Open Session)—portions may be closed pursuant to Subsection (c) of Section 552(b) of Title 5, United States Code, as provided in subsection 1706(h)(3) of the United States Institute of Peace Act, Pub. Law. 98–525.

AGENDA: Approval of minutes of the Fifty-Seventh Meeting of the Board of Directors; Chairman's Report; President's Report; Program Reports.

CONTACT: Mr. Gregory McCarthy, Director, Public Affairs and Information, Telephone: 202/457–1700.

Dated: January 19, 1993.

Ms. Barnice J. Carney,

Director, Office of Administration, United States Institute of Peace.

[FR Doc. 93–6340 Filed 3–16–93; 9:55 am]

BILLING CODE 3155–01–M

federal register

Thursday
March 18, 1993

Part II

Securities and Exchange Commission

17 CFR Parts 200 et al.

Electronic Data Gathering, Analysis, and Retrieval System, et al.; Final Rules

SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 200, 201, 202, 210, 228, 229, 230, 232, 239, 240, 249, 260, and 269

[Release Nos. 33–6977; 34–31905; 35–25745; 39–2300; IC–19283] File No. S7–6–93]

RIN: 3235–AC48

Rulemaking for EDGAR System

AGENCY: Securities and Exchange Commission.

ACTION: Interim rules and solicitation of comments.

SUMMARY: The Securities and Exchange Commission ("Commission") has adopted rules to implement the operational phase of its Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system by mandating and accommodating electronic filing. The rules set forth in this release will apply to electronic submissions processed by the Division of Corporation Finance, and in some cases, to those processed by the Division of Investment Management. Specified amendments also affect paper filings. The Commission also is adopting the Financial Data Schedule provisions with a deferred effective date, and soliciting further public comment on those provisions. Separate releases contain additional amendments relating to electronic submissions processed by the Division of Investment Management and to payment of fees into the Commission's lockbox depository.

Mandated electronic filing is scheduled to begin on April 26, 1993 for the EDGAR Transitional Filers and selected volunteers, including specified third party filings with respect to such registrants. Phase-in of all registrants is expected to be completed by mid-1996.

DATES: *Effective dates:* These rules are effective on April 26, 1993, and apply to filings on or after that date, except the provisions relating to Financial Data Schedules (§ 228.601(a)(1), § 228.601(b)(27), § 228.601(c), § 229.601(a)(1), § 229.601(b)(27), § 229.601(c), § 232.401, § 232.402, Form S–2 (§ 239.12(h)(2)), Form S–3 (§ 239.13(a)(7)(i)) and Form S–8 (§ 239.16b(b)(2))), which are effective on November 1, 1993.

Comments: Comment letters on the Financial Data Schedule provisions should be received by May 17, 1993.

ADDRESSES: Comments should be submitted in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 5th Street, NW., Mail Stop 6–9, Washington, DC 20549, and should refer to File No. S7–6–93.

FOR FURTHER INFORMATION CONTACT: Barbara C. Jacobs or James R. Budge, at (202) 272–2589, Office of Disclosure Policy, Division of Corporation Finance, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: The Commission has adopted rules and amendments to implement the EDGAR system,[1] in which most filings and related correspondence processed by the Division of Corporation Finance and the Division of Investment Management will be submitted electronically by direct transmission, magnetic tape or diskette.[2] In addition, the Commission has adopted a schedule to bring registrants into the EDGAR system.[3] Phase-in is scheduled to begin on April 26, 1993 and be completed by mid-1996. Most submissions made by third parties relating to a registrant, such as Schedules 13D, will be required to be submitted electronically once the subject registrant is an electronic filer.

To take advantage of the efficiencies of electronic submission and processing, the Commission has adopted new Regulation S–T governing electronic submissions[4] and has amended a number of rules, regulations, schedules and forms under:

(1) The Rule on Organization and Program Management;[5]

(2) The Regulation Concerning Information and Requests;[6]

(3) the Rules of Practice;[7]

(4) the Rules on Informal and Other Procedures;[8]

(5) Regulation S–X;[9]

(6) Regulation S–B;[10]

(7) Regulation S–K;[11]

(8) the Rules and Regulations;[12] under the Securities Act of 1933 ("Securities Act");[13]

(9) The Forms under the Securities Act;[14]

(10) The Rules, Regulations and Schedules[15] under the Securities Exchange Act of 1934 ("Exchange Act");[16]

(11) The Forms under the Exchange Act;[17]

(12) The Rules[18] under the Trust Indenture Act of 1939[19] ("Trust Indenture Act"); and

(13) The Forms under the Trust Indenture Act.[20] In addition, the Commission has adopted new Form TH, Notification of Reliance on Temporary Hardship Exemption.[21]

In spring 1992, the Commission revised the EDGAR Temporary Rules ("amended Temporary Rules") in order to facilitate the transition of EDGAR Pilot participants that elected to convert to the operational EDGAR system in summer 1992 in advance of their mandated phase-in date.[22] Those who

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[1] The technical formatting requirements for electronic filings are set forth in the EDGAR Filer Manual. As used in this Release, the term "EDGAR Filer Manual" means the version of the EDGAR Filer Manual that has been published and adopted by the Commission prior to mandated phase-in of registrants.

[2] In addition to this Release, three companion releases are being issued today. The first [Release No. IC–19284] ("the companion Investment Company release") contains rules specific to electronic submissions made by investment companies under the Investment Company Act of 1940 ("Investment Company Act") [15 U.S.C. 80a–1 *et seq.*] and institutional investment managers under section 13(f) of the Exchange Act [15 U.S.C. 78m(f)], and includes the phase-in schedule for investment companies. The second [Release No. 35–25746] ("the companion PUHCA release") contains rules specific to electronic submissions made by public utility holding companies and their subsidiaries under the Public Utility Holding Company Act of 1935 ("PUHCA") [15 U.S.C. 79a *et seq.*], and includes the phase-in schedule for PUHCA filings by such companies. The third [Release No. 33–6980] ("the companion lockbox release") relates to the payment of filing fees, by both paper and electronic filers, to the Commission's lockbox depository at Mellon Bank in Pittsburgh, Pennsylvania pursuant to Rule 3a [17 CFR 202.3a] of the Rules Relating to Informal and Other Procedures.

[3] See appendix B—Division of Corporation Finance Phase-In Schedule, *infra*. Section 35A(c)(5) of the Exchange Act [15 U.S.C. 78*ll*(c)(5)] requires that mandated filings from a "significant test group" of registrants be received and reviewed by the Commission for at least six months before final adoption of any rule requiring electronic filing by registrants. Accordingly, the interim EDGAR rules and phase-in schedule adopted today will govern electronic submissions by the "significant test group." After the "significant test group" has successfully filed for at least six months, the Commission will adopt final EDGAR rules modified to reflect the experience gained during the period, together with a revised phase-in schedule, if necessary. See Section III.A, *infra*.

[4] 17 CFR part 232.

[5] 17 CFR part 200, subpart A.

[6] 17 CFR Part 200, Subpart D.

[7] 17 CFR Part 201, Subpart A.

[8] 17 CFR Part 202.

[9] 17 CFR Part 210.

[10] 17 CFR Part 228.

[11] 17 CFR Part 229.

[12] 17 CFR Part 230.

[13] 15 U.S.C. 77a *et seq.*

[14] 17 CFR Part 239.

[15] 17 CFR Part 240.

[16] 15 U.S.C. 78a *et seq.*

[17] 17 CFR Part 249.

[18] 17 CFR Part 260.

[19] 15 U.S.C. 77aaa *et seq.*

[20] 17 CFR Part 269.

[21] 17 CFR 239.65, 249.447, 259.604, 269.10 and 274.404.

[22] See Release No. 33–6933 (April 20, 1992) [57 FR 18210] for rules relating to filings processed by the Division; Release No. IC–18664 (April 20, 1992) [57 FR 18223] for rules relating to investment companies and institutional investment managers; and Release No. 35–25520 (April 20, 1992) [57 FR 18229] for rules relating to public utility holding companies. The EDGAR Temporary Rules originally

elected to do so are referred to as "Transitional Filers." In connection with the amended Temporary Rules, the Commission adopted revisions to Forms ID,[23] ET,[24] and SE[25] to permit Transitional Filers to use the operational EDGAR system. These forms have been amended again for use in the operational EDGAR system by mandated electronic filers. The amended EDGAR Temporary Rules will be rescinded on April 26, 1993, the date upon which mandated electronic filing commences.

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Appendix A—Timetable for Implementation of EDGAR Division of Corporation Finance Filings

Appendix B—Division of Corporation Finance Listing of Filers by Company Name

I. Executive Summary

On April 26, 1993, mandated electronic filing is scheduled to commence for Transitional Filers and selected volunteers, including specified third party filings with respect to such registrants. Phase-in of all domestic registrants is expected to be completed by mid-1996.

To implement the EDGAR system, the Commission published for comment proposed new rules and revisions to certain existing rules and forms, as well as a proposed phase-in schedule of registrants, in summer 1992.[26] The proposals were designed to mandate and accommodate submissions in electronic format, as well as to update current rules to take advantage of the efficiencies of electronic submission and processing.[27] Electronic filing will result in a number of benefits to filers, the Commission, investors and other members of the public.[28]

The Commission received 53 letters of comment from a variety of corporations, professional associations, securities firms, and self-regulatory organizations.[29] Of these commenters, 11 were EDGAR Pilot filers (and are Transitional Filers). In general, commenters supported the concept of electronic filing. Most of the commenters offered suggestions for modification of the proposals to provide efficiencies and cost savings to public companies and provide reasonable benefits to the public as well as the staff. Many commenters focused on the treatment of exhibits and annual reports to security holders in the operational EDGAR system. A number of changes have been made in response to these comments.

Electronic submissions will be governed principally by Regulation S–T, which contains rules prescribing requirements and procedures relating to electronic submissions. Regulation S–T is complemented by amendments to certain existing regulations and forms,

were adopted in Release No. 33–6539 (June 27, 1984) [49 FR 28044]; Release 35–23704 (May 23, 1985) [50 FR 23287]; Release No. IC–14733 (September 23, 1985) [50 FR 40479]. They are as follows: Securities Act Rule 499 [17 CFR 230.499]; Exchange Act Rules 12b–37 [17 CFR 240.12b–37] and 13f–2(T) [17 CFR 240.13f–2(T)]; PUHCA Rule 111 [17 CFR 250.111]; Trust Indenture Act Rule 0–12 [17 CFR 260.0–12]; and Investment Company Act Rule 0–11 [17 CFR 270.0–11].

[23] 17 CFR 239.63, 249.445, 259.602, 269.7, and 274.402.

[24] 17 CFR 239.62, 249.446, 259.601, 269.6, and 274.401.

[25] 17 CFR 239.64, 249.444, 259.603, 269.8, and 274.403.

[26] Securities Act Release No. 6944 (July 23, 1992) [57 FR 35070], as corrected at 57 FR 38352 ("Proposing Release"). Three companion releases also were issued on the same day. The first [Release No. IC–18863] contained rules specific to electronic submissions made by investment companies under the Investment Company Act and institutional investment managers under section 13(f) of the Exchange Act, and included the phase-in schedule for investment companies. The second [Release No. 35–25588] contained rules specific to electronic submissions made by public utility holding companies and their subsidiaries under PUHCA, and included the phase-in schedule for PUHCA filings by such companies. The third [Release No. 33–6947] related to the payment of filing fees, by both paper and electronic filers, to the Commission's lockbox depository at Mellon Bank in Pittsburgh, Pennsylvania pursuant to Rule 3a of the Rules Relating to Informal and Other Procedures.

[27] Preparatory to proposing specific rules, in 1986 the Commission issued for public comment an advance notice of proposed rulemaking ("Advance Notice") [Release No. 33–6651 (June 26, 1986) [51 FR 24155]].

[28] See sections II.B.1 and VII of the Proposing Release. See also section VII, *infra*.

[29] The comment letters, as well as the comment summary prepared by the staff, are available for inspection and copying in the Commission's Public Reference Room (see File No. S7–21–92).

including Regulation C[30] and Form 10–K.[31] In a change from the proposed rules, however, specific changes applicable to electronic filers have been grouped in Regulation S–T, similar to the aggregation of disclosure rules in Regulation S–K, to the extent practicable. In connection with the new electronic filing rules and amendments, electronic filers should consult the EDGAR Filer Manual, which provides details on technical formatting requirements for electronic submissions. The most recent version of the EDGAR Filer Manual was disseminated in June 1992. It is anticipated that an updated version of the EDGAR Filer Manual will be issued in March 1993, after adoption by the Commission.[32]

The rules provide that, with specified exemptions, all Commission filings by or with respect to phased-in registrants must be in electronic format. Circumstances involving both paper and electronic filers, such as business combinations, are specifically addressed. Electronic filers that obtain an exemption from the provisions of Regulation S–T for specified submissions[33] and filers that are not phased in will file in paper in accordance with existing provisions of the Commission's regulations and forms.

Under Regulation S–T, exhibits filed in paper before the filer becomes subject to mandated filing will not have to be refiled in electronic format. Once the filer becomes subject to mandated filing, any new exhibits will have to be filed electronically. In a change from the proposals, where an electronic amendment is filed to an exhibit previously filed in paper, only the amendment will be required in electronic format; the previously filed paper exhibit to which the amendment relates will not have to be refiled electronically, except for the articles of incorporation and by-laws of the registrant.

Magnetic tapes and diskettes will be received, as proposed, during the Commission's current hours for receipt of paper filings, namely, 8 a.m. to 5:30 p.m. Eastern Time. In contrast, direct transmission filers will be permitted to transmit until 10 p.m. Eastern Time, but any direct transmission filing that commences after 5:30 p.m. Eastern Time, if accepted, will be considered filed as of the next business day. A direct transmission filing commencing on or before 5:30 p.m. Eastern Time, if accepted, will be considered filed on that business day. Under the proposal, Schedules 13D and certain cash tender offer filings would have been considered filed on that business day only if accepted by 5:30 p.m. Eastern Time. In light of comments received, however, this requirement has been eliminated from the rules adopted today.

Under EDGAR, required signatures will be submitted in typed form, as proposed. This approach eliminates the practical problems associated with personal identification numbers ("PINs") used in the EDGAR Pilot. Signature requirements for electronic filings remain the same as for paper format documents in all other respects. In a change from the proposals, however, filers must retain a manually signed signature page or other document authenticating, acknowledging or otherwise adopting the signatures that appear in typed form within an electronic filing, to be made available to the Commission or its staff upon request for a period of five years.

The EDGAR rules include a safe harbor against liability for errors in, or omissions from, documents in electronic format[34] resulting solely from electronic transmission errors beyond the control of the electronic filer. The safe harbor has been modified from the proposals to require the electronic filer to take corrective action as soon as reasonably practicable after becoming aware of the error or omission.

Two hardship exemptions have been adopted that would permit a filing or other submission to be made in paper rather than electronic format. First, a temporary exemption will be available to electronic filers, generally for unanticipated technical difficulties in submitting an electronic document. Under the exemption, the filing may be made in paper, but then must be followed by an electronic copy so that the electronic database will be complete. Unlike the proposal, which required that a request for a temporary hardship exemption be acted upon by the staff, the temporary hardship exemption has been restructured so that an electronic filer may obtain an automatic exemption simply by filing the subject document in paper under cover of new Form TH, Notification of Reliance on Temporary Hardship Exemption. No staff involvement is required. Second, a continuing exemption will be available to electronic filers under limited circumstances for a specific filing or group of filings. Unlike the temporary hardship exemption, the staff must act upon a written application for a continuing hardship exemption. If the exemption is granted, a submission may be made in paper, with no requirement for a subsequent electronic copy in most cases. In addition to the two hardship exemptions, the rules, as proposed, permit an electronic filer to request an adjustment of the filing date of an electronic document when the electronic filer encounters technical problems beyond its control which prevents electronic submission by the due date specified by the applicable form or rule.

Because of difficulties associated with sending and displaying graphic and image material in electronic submissions, the proposed rules provided that neither paper nor electronic filers would be required to submit copies of their annual reports to security holders, which often contain such material, for the information of the Commission, if their Form 10–K reports included all information required by the proxy rules to be included in the annual report to security holders. Upon reconsideration of the value of the annual report to security holders to the public and the staff, the Commission has determined to retain the requirement that registrants submit copies of this document to the Commission for its information. These copies would continue to be furnished in paper, unless a phased-in registrant opted to use electronic format. In response to comment, the proposed treatment of information incorporated by reference from an annual report to security holders into a filing also has been modified. Only those portions that are incorporated by reference must be filed electronically, rather than the entire annual report, as proposed.

Rules regarding disclosure concerning graphic and image information in electronic submissions have been adopted substantially as proposed. The rules provide that an appendix to the electronic format document must list all graphic and image information appearing in the paper format document and provide a fair and accurate narrative description of such information. If, however, the substantive information conveyed by the graphic and image

[30] 17 CFR 230.400 *et seq.*

[31] 17 CFR 249.310.

[32] Testing for mandated filing (Release 3.0) may begin on April 12, 1993.

[33] The term "submission," as used in this release, means one or more documents that are transmitted or delivered to the Commission in electronic format. A submission could include, for example, a Form 10–K, exhibits, and related correspondence. The term "submission" also may include a portion of a document that is transmitted or delivered to the Commission in electronic format, such as a modular submission.

[34] The term "electronic format" means the computerized format of a document prepared in accordance with the EDGAR Filer Manual. See Rule 11(g) of Regulation S–T.

information presented in the paper format document is described narratively in the body of the document, the appendix to the electronic format document listing the graphic and image information will simply contain a cross-reference to the narrative discussion. In response to comment, a safe harbor provision for the narrative description of the material contained in the electronic filing has been adopted.

Under Regulation S–T, a modular submission procedure has been provided, as proposed. Information intended to become part of more than one filed document, such as financial statements, could be submitted electronically one time, retained as non-public information on EDGAR, and subsequently included, at the filer's direction, in as many filings as the filer designated.

A similar feature that could be used to submit information on the EDGAR system for subsequent inclusion in an electronic filing is segmented filing. Various segments of a document to be filed with the Commission could be submitted to the EDGAR non-public data storage area up to six days in advance of the anticipated filing date. On the anticipated filing date, the electronic filer then would submit a master segment instructing EDGAR to assemble the desired filing from the previously submitted segments and file it. Unlike modules, segments may be used only once. Neither modular submissions nor segments will be deemed "filed" or subject to liability under the federal securities laws until the filer includes the information in an electronic filing.

As required by the Securities and Exchange Commission Authorization Act of 1987 ("EDGAR Authorization Act"),[35] the rules, as proposed, require all electronic filers, including Transitional Filers, to submit copies of electronic filings to the Commission in paper format for a one-year period or for such shorter period of time that the Commission determines is appropriate. Although the Commission is constrained by this requirement, it may be able to shorten the period if it determines that statutory conditions are satisfied.[36]

Rules requiring electronic registrants to submit "Financial Data Schedules" similar to those used in the EDGAR Pilot have been adopted with a deferred effective date in order to permit adequate time for system programming.[37] The Schedules include specified financial data extracted from the financial statements, schedules and disclosures pursuant to industry guides, placed in formatted schedules and identified with special tags to facilitate retrieval of the information by EDGAR. This will enable the EDGAR system to perform numerous functions with the data automatically, such as the calculation of financial ratios or the identification of companies with certain financial characteristics. In response to commenters' concerns, a number of modifications have been made to the Schedules in order to facilitate their preparation. Further comment is solicited on the revised requirement.

Several minor changes that affect paper filers as well as electronic filers have been adopted as proposed.[38] For example, registrants will submit amendments to Exchange Act filings under cover of the form amended rather than filing such amendments under cover of Form 8.[39] Registrants will designate amendments by adding the letter "A" after the form title, e.g., "Form 10–K/A." With respect to amendments to Exchange Act filings, registrants and third-party filers will have to file complete disclosure items as amended, rather than only revised words or lines. As another example, a new cover page will be required to be filed by paper and electronic filers with proxy and information statements; the cover page will identify the nature of the filings and set forth fee information.

While the Commission is adopting today requirements to furnish a Financial Data Schedule, any interested persons wishing to submit comments on the Financial Data Schedule provisions are requested to do so by May 17, 1993. Persons submitting written comments should file three copies thereof with Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549. Comment letters should refer to File No. S7–6–93. All comments received will be available for public inspection and copying in the Commission's Public Reference Room, 450 Fifth Street, NW., Washington, DC 20549.

II. Background

A. EDGAR Pilot System

Development of an electronic disclosure system was undertaken by the Commission in 1983, and construction of a pilot system ("EDGAR Pilot") to develop and test an electronic system was commenced in May 1984. The first filings were received in the EDGAR Pilot on September 24, 1984, and through the closing of the Pilot, the Commission received over 116,000 electronic filings from over 1,800 filers.[40] Under the EDGAR Pilot, documents were submitted to and accepted by the Commission through three different media: direct transmission over telephone lines using asynchronous or bisynchronous modems,[41] diskettes, and magnetic tapes.[42] On July 14, 1992, the EDGAR Pilot was closed and the next day the Pilot participants became the first filers to submit live filings on the operational system.

B. The EDGAR System

1. Background

Development and implementation of an electronic system was authorized as part of the Securities and Exchange Commission Authorization Act of 1987 ("EDGAR Authorization Act"). In accordance with that authorization, on January 4, 1989, the Commission awarded a contract to build the EDGAR system to BDM International, Inc. ("BDM").[43] In addition to developing and implementing EDGAR, BDM also developed a filer assistance software package known as EDGARLink to aid filers in the creation and transmission of electronic format documents.[44]

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[35] Securities and Exchange Commission Authorization Act of 1987, Public Law 100–181, 101 Stat. 1249 (1987) [amending Exchange Act Section 35 [15 U.S.C. 78kk) and adding section 35A (15 U.S.C. 78*ll*)].

[36] See Section V.D.1, *infra*.

[37] Registrants will be required to comply with the Financial Data Schedule provisions for filings on or after November 1, 1993.

[38] See Section V.F, *infra*.

[39] 17 CFR 249.460. Form 8 has been rescinded under the rules adopted today.

[40] They included a wide range of filings made pursuant to the Securities Act, the Exchange Act, PUHCA, the Trust Indenture Act, and the Investment Company Act. As of July 14, 1992, the date the EDGAR Pilot was closed, there were 228 companies whose filings are processed by the Division and 303 companies whose filings are processed by the Division of Investment Management participating in the EDGAR Pilot. In addition, over 1,300 registered investment companies have filed their semi-annual reports on Form N–SAR electronically via EDGAR.

[41] See n. 47 and 48 of the Proposing Release for a discussion of the terms asynchronous and bisynchronous.

[42] In most cases, direct transmission filing is the most efficient filing method, as it eliminates the cost of physically delivering filings to Washington, DC and the consequent potential for delay. In the EDGAR Pilot, the trend moved overwhelmingly from diskette filing to direct transmission. Magnetic tape submissions were acceptable in the EDGAR Pilot and are acceptable in EDGAR, but this transmission method has limited usefulness to those filers who normally make only one or two submissions at a time.

[43] Other parties to the contract include Mead Data Central, Inc., Bowne & Company, Disclosure Information Services, Inc., and CompuServe, Inc.

[44] EDGARLink is intended to facilitate preparation, validation and transmission of EDGAR filings using IBM-compatible personal computers operating on DOS 3.2 or higher, which should permit its use with the more popular systems.

Continued

Enhancements to EDGAR will be developed and implemented on an ongoing basis.

The EDGAR contract with the Commission provides for specified services to be sold by the EDGAR contractor at fees regulated pursuant to the contract. The services currently proposed [45] may differ from those ultimately offered depending upon whether there is sufficient subscriber interest to justify each service, *i.e.*, revenues for the service must be sufficient to cover the cost of providing the service plus a reasonable rate of return to the dissemination subcontractor. The subscription price of each regulated product or service will be determined independently; revenues from one product or service will not be used to offset the cost of any other product or service.

On May 1, 1991, the operational EDGAR system was officially opened for test submissions by EDGAR Pilot participants.[46] As noted above, the new EDGAR system began receiving live filings submitted by the former EDGAR Pilot participants on July 15, 1992. Through January 31, 1993, over 7,510 live filings submitted by Transitional Filers had been accepted and disseminated.

2. Structure of the EDGAR System

Registrants and third party filers will be required to submit a completed Form ID, the uniform application for access codes to file on EDGAR,[47] prior to becoming subject to mandated filing. Upon receipt of the completed Form ID, the Commission will send to the filer EDGARLink, the filer assistance software, the EDGAR Filer Manual,[48] and the necessary EDGAR identification numbers and passwords.

EDGARLink will enable the filer to test the submission prior to direct transmission in order to identify many of the technical, formatting and other problems that may result in suspension of the submission. EDGARLink also can be used for checking diskettes prior to submission; however, before using EDGARLink, the documents must be converted to ASCII format.[49] Although use of EDGARLink is not required, filers should find it useful in preparing a document for direct transmission.[50]

As in the EDGAR Pilot, a filer may submit an electronic format document via direct transmission, diskette, or magnetic tape. In order to make a direct transmission, a modem, telephone line, and the associated communications software are required. EDGARLink incorporates asynchronous communication software. The filer needs to have only the asynchronous modem and a telephone line. Filers wishing to use bisynchronous communications also must have the modem, a telephone line, and the appropriate communications software.

All direct transmission submissions must be in ASCII format. Filings on diskettes, however, also may be submitted in any of the word processing languages specified in the EDGAR Filer Manual.[51] Such submissions will be translated to ASCII format by EDGAR.[52] If a diskette filer elects not to use one of the designated word processing programs, it must file the submission in ASCII format. Filers choosing this alternative must use an MS-DOS-based [53] word processing language that provides as one of its functions a means of converting document files to an ASCII file. Magnetic tape submissions must be in ASCII or EBCDIC format.[54]

Initially, EDGARLink will support Hayes compatible asynchronous modems, *i.e.*, those supporting the full AT command set, at speeds from 1200 to 9600 baud. Other modems may be added to the list in the future.

[45] The "Level I magnetic tape" subscription provides subscribers with overnight delivery of magnetic tapes containing all filings accepted on or before 5:30 p.m. the previous business day.

With a "Level I broadcast" subscription, accepted filings for that business day will be transmitted to the subscriber in a continuous electronic stream in order of priority. The subscriber must have sufficient computer capacity to receive the filings in this manner and also must provide the communications line to EDGAR and appropriate line termination equipment. Overnight delivery of magnetic tapes of the filings will be available to Level I broadcast subscribers at an additional charge.

The "Level I interactive" subscription will provide the subscriber with on-line access to all filings that were accepted during the three most recent business days, including the current business day. Filings selected by the subscriber can be downloaded via a communications link and viewed on equipment provided by the dissemination subcontractor as part of the subscription. The subscription also includes overnight delivery of magnetic tapes of all filings accepted on or before 5:30 p.m. the previous business day.

A "Level II" subscription will provide access to one of six different subsets of accepted filings by overnight delivery of a magnetic tape. The magnetic tapes will contain filings which were accepted the previous business day on or before 5:30 p.m. in the following areas: (1) Periodic and other Exchange Act filings by exchange-listed and over-the-counter domestic companies (Forms 10–K, 10–Q, 8–K, 10, 10–KSB, 10–QSB, 10–SB and proxy and information statements); (2) filings made pursuant to the Williams Act (Schedules 13D, 13G, 14D–1, 14D–9, 13E–3, and 13E–4); (3) annual and quarterly reports of all domestic companies filed pursuant to the Exchange Act (Forms 10–K, 10–Q, 10–KSB and 10–QSB) whether or not listed on an exchange or quoted on NASDAQ; (4) Securities Act registration statements; (5) stock ownership reports (Forms 3, 4, 5, 144 and 13F; Schedules 13D and 13G); and (6) periodic reports filed under the Investment Company Act, Forms N–SAR–A, N–SAR–B and N–SAR–U.

In a change from the contemplated services noted in the Proposing Release, it has been determined to combine three subsets of the Level II subscription relating to periodic and other Exchange Act filings by domestic companies listed on the New York Stock Exchange, the American Stock Exchange or traded over-the-counter into a single offering, namely subset (1). See Section II.B.1 of the Proposing Release.

With respect to subset (5) of the Level II subscription, Forms 3, 4, 5, and 144 [17 CFR 249.103, 249.104, 249.105 and 239.144] will not be filed electronically, subject to future rulemaking.

There are no limitations on the resale of any of the information contained in Level I or Level II subscriptions.

[46] The most recent version of the EDGARLink software was disseminated in June 1992 (Release 2.1). See Section I, *supra*. It is anticipated that an updated version of the EDGAR Filer Manual and EDGARLink software (Release 3.0) will be issued in March 1993.

[47] See Sections III.D.3 and VI.A, *infra*, for a discussion of Form ID. Forms ID may be obtained through the Public Reference Room. The EDGAR Filer Manual also contains a copy of Form ID. Transitional Filers will not be required to submit new Forms ID once mandated filing commences.

[48] See Section V.A, *infra*, regarding the EDGAR Filer Manual. Upon receipt of the completed Form ID, the Commission will send the EDGAR Filer Manual and EDGARLink software at no cost to filers if they are scheduled to begin mandated filing within three months.

[49] ASCII, "American Standard Code for Information Interchange," represents letters, numbers, a blank space, and a limited number of symbols. When properly translated to ASCII, word processing codes for features such as underlining and bold-face are removed and codes indicating indentation and tabbing are replaced by the appropriate number of spaces on a line. Codes indicating new pages are replaced by the appropriate number of blank lines. If the software does not completely remove these codes, then these word processing codes must be removed manually.

[50] EDGARLink will inform the filer of word processing codes that need to be removed manually and assist the filer in removing them. The EDGARLink software will contain a "correction script" feature that will allow filers to correct errors that suspended a filing without having to resubmit the entire filing. Alternatively, if EDGARLink is not used, a filer could submit a test or live filing and if the word processing codes had not been successfully removed, the filer would receive a suspension message. The filer would then be required to make any corrections and resubmit the entire filing.

[51] The EDGAR Pilot system, as originally established, allowed filing of diskettes prepared on a variety of different types of word processors and personal computers. However, many of these products no longer exist. EDGAR will continue to support recent editions of a variety of widely-used systems, both personal computer based word processing software, such as WordPerfect versions 4.2, 5.0, and 5.1, Microsoft Word MacIntosh 1.5, Microsoft Word MS DOS 3.2, Multimate and Multimate Advantage, as well as stand-alone word processing systems. For a listing of the currently acceptable types of systems, see the EDGAR Filer Manual.

[52] Some features of word processing software packages may not translate readily into ASCII format and should be avoided in preparing documents for submission on diskette or otherwise. See the EDGAR Filer Manual.

[53] MS-DOS is the disk operating system of the Microsoft Corporation that operates on IBM-compatible personal computers.

[54] EBCDIC is an acronym for "Extended Binary Coded Decimal Interchange Code." EBCDIC is a code that is used in connection with IBM mainframe computer equipment.

The EDGAR system will consist of three subsystems: (1) Receipt and Acceptance; (2) Analysis and Review; and (3) Dissemination. The Receipt and Acceptance subsystem will receive all electronically formatted submissions; automatically check, among other things, for certain items in the submission header,[55] proper formatting, proper filing fees, and form type;[56] notify the filer whether the submission has been accepted or suspended and, if suspended, the reason; hold suspended submissions for six business days until they are corrected or resubmitted;[57] and forward accepted submissions to the Analysis and Review subsystem and the public portions of such submissions to the Dissemination subsystem.

The Analysis and Review subsystem is the means by which the Commission staff receives and examines documents on-line. Public EDGAR filings are accessible in the Commission's public reference rooms, as well as through disseminators.[58] The Dissemination subsystem will be managed by Mead Data Central Inc. and overseen by the Commission. Non-public submissions, such as correspondence accompanying filings, will be available to the Commission staff only, not to the public, subject to requests under the Freedom of Information Act ("FOIA").[59]

III. Electronic Filing; Related Rules

A. Mandated Filers and Volunteers

Domestic registrants[60] whose filings are processed by the Division will be brought onto the EDGAR system in a series of discrete groups.[61] Section 35A(c)(5) of the Exchange Act[62] requires that mandated filings from a "significant test group" of registrants be received and reviewed by the Commission for at least six months before the final adoption of any rule requiring electronic filing by registrants. As noted in the Proposing Release, the "significant test group" will be phased in between April and December 1993, in four groups or installments. Transitional Filers and selected volunteers will commence mandated electronic filing on April 26, 1993 (Group CF–01). The next group (Group CF–02), consisting of approximately 700 registrants whose filings are processed by the Division of Corporation Finance, will begin mandated electronic filing on July 19, 1993.[63] The third (Group CF–03) and fourth (Group CF–04) installments of the "significant test group" will consist of approximately 700 and 900 registrants, respectively, whose filings are processed by the Division.

The interim EDGAR rules and phase-in schedule adopted today will govern electronic submissions by the "significant test group." After the "significant test group" has successfully filed for at least six months, the Commission will adopt final EDGAR rules modified to reflect the experience gained during that period, together with a revised phase-in schedule, if necessary. Registrants will then be phased in, in groups of approximately 1500, every three months (except for the first calendar quarter of each year), with any new registrants[64] or others not named in the phase-in schedule included in the last group phased in. Most filings made by third parties relating to a registrant, such as proxy contest materials, tender offer materials, and beneficial ownership filings,[65] will be required to be submitted electronically once the subject registrant becomes an electronic filer.[66]

Before submitting a mandated electronic filing, each registrant, and each third party making filings with respect to that registrant, must submit a completed Form ID[67] to the Commission in order to receive necessary identification and password codes for filing on EDGAR.[68] Filers are strongly encouraged to submit the Form ID three to six months prior to becoming subject to mandated electronic filing in order to allow them the opportunity to become familiar with EDGAR procedures and prepare test filings. Special arrangements for expedited processing of Forms ID will be made for third party filers who did not know of their electronic filing obligations in advance.

Registrants are encouraged to test file on EDGAR prior to their mandated filing date.[69] The procedures for test filing are detailed in the EDGAR Filer Manual. Telephone lines for direct transmission testing will be available. Acceptance and suspension messages resulting from a test submission will be available immediately to electronic mail subscribers.[70] Electronic filers that elect not to subscribe to the electronic mail service will receive these messages via first-class U.S. mail.

Once a public utility holding company becomes an electronic filer, its subsidiaries will be required to make PUHCA filings in electronic format.[71] Subsidiaries of phased-in public utility holding companies will be permitted, but not required, to file Corporation Finance filings, as well as PUHCA filings, in electronic format before their Corporation Finance phase-in date.

Volunteers will be permitted only on a limited basis, particularly during the "significant test group" period, in order to assure that there is sufficient Commission filer support staff to answer questions and provide assistance to newly phased-in electronic filers. For example, the Commission may permit subsidiaries of a parent filing on EDGAR to volunteer in order to facilitate the conversion of the parent-subsidiary

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[55] A submission header contains key information about the electronic submission. See Section III.D.4, *infra*, for a discussion of headers.

[56] See Section III.D.2.b, *infra*, for a discussion of acceptance processing.

[57] Error messages will be sent through either the electronic mail service if the filer is a subscriber or the United States mail. A filer may elect to modify the original filing based on information provided in the message or recheck the filing on EDGARLink and prepare and submit a corrected filing or a correction script. This action must be taken with six business days because if a suspended filing is not corrected or resubmitted within this period, it will be removed from the system's file of pending incoming submissions. The Commission's filer support staff will have prompt access to suspended documents and will be available to instruct a filer in making any necessary corrections.

[58] Of course, paper copies of public filings will continue to be available through the public reference rooms upon the payment of scheduled fees.

[59] 5 U.S.C. 552.

[60] Foreign private issuers, including those that choose to use domestic forms, may be required to file electronically at some future date.

[61] See appendix B, *infra*. As proposed, paragraph (m) has been added to Rule 30–1 of the rules governing Commission organization [17 CFR 200.30–1], delegating authority to the Division of Corporation Finance to grant or deny a request by a registrant to participate in a phase-in group other than the group established by the Commission for that registrant. Requests should be sent to Sylvia Reis, Assistant Director—CF EDGAR Policy, Division of Corporation Finance, Mail Stop 3–8, U.S. Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549, (202) 272–3691.

[62] 15 U.S.C. 78*ll*(c)(5).

[63] See appendix A for specific phase-in dates for other groups.

[64] After phase-in is completed, any entity, except for a foreign government or foreign private issuer, that makes a registered offering under the Securities Act or that becomes subject to the reporting requirements of the Exchange Act will be required to file electronically, absent a hardship exemption.

[65] Forms 3, 4, 5 and 144 will not be filed in electronic format at this time.

[66] As Transitional Filers are volunteers from July 15, 1992 to the commencement of mandated electronic filing, a third party making a filing relating to one of these registrants may submit it in electronic format, but is not required to do so. Once Transitional Filers are subject to mandated electronic filing, third party filers will be required to file electronically.

[67] See Rule 10(b) of Regulation S–T. Transitional Filers are not required to submit new Forms ID once mandated filing commences.

[68] Identification and password codes are discussed in Section III.D.3, Identification and Login Procedures, *infra*.

[69] See Section III.D.5, *infra*, for a further discussion of testing. Filing agents also are encouraged to test file on EDGAR.

[70] See Section V.E, *infra*, for a discussion of the optional EDGAR electronic mail/bulletin board system.

[71] See the companion PUHCA Release.

structure in one step, or in a shorter period of time than that specified in the phase-in schedule. As another example, the Commission may allow foreign private issuers, foreign governments, and others to file electronically. Priority will be given to foreign private issuers that wish to volunteer for electronic filing so as to facilitate transnational capital formation in increasingly global securities markets.[72] Once permitted to file on EDGAR, volunteers will be treated as mandated electronic filers, subject to the same rules as filers that are mandated to be phased in, and not permitted to make required filings in paper except pursuant to a hardship exemption.

In order to provide flexibility for filers entering the electronic system, the rules, as proposed, provide that where the first mandated filing of a phased-in registrant is a Form 10–K or Form 10–KSB,[73] the Form 10–K or Form 10–KSB may, at the option of the registrant, be submitted in paper format.[74]

B. Scope and Format of Rules; Regulation S–T

Electronic filing via EDGAR will be governed principally by Regulation S–T.[75] The rules in Regulation S–T prescribe the general requirements and procedures for electronic filing. In the Proposing Release, comment was solicited on the structure of the rules and in particular, whether the modification of the numerous existing rules, forms and schedules was useful to filers or whether it would be preferable to streamline the changes applicable to the electronic filers by grouping them together in Regulation S–T. Upon consideration of the comments received, specific changes applicable to electronic filers have been grouped together in Regulation S–T, to the extent practicable. Accordingly, Regulation S–T has been reorganized and a number of provisions have been moved from the rules, forms and schedules. For example, the requirement that signatures to or within any electronic submission be typed, rather than manual, has been centralized in Regulation S–T.[76] As another example, the provision that an electronic format document, submitted in the manner prescribed by the EDGAR Filer Manual, will satisfy any requirement that more than one copy of such document be filed with or provided to the Commission, has been added to Regulation S–T.[77] In addition, headnotes have been added to the existing rules and regulations advising electronic filers that they should be read in conjunction with Regulation S–T as, for electronic filings, Regulation S–T supersedes many provisions relating to paper documents. This approach should assist filers in familiarizing themselves with the electronic filing rules in an expeditious manner. Paper filings will continue to be governed by existing provisions of the regulations, which will remain in effect even after phase-in is completed since paper filings will be required, or permitted, in limited circumstances.[78]

C. Mandated, Permitted, and Excluded Electronic Submissions

1. Mandated Electronic Submissions

a. Filings and other documents. The rules adopted today provide, as proposed, that all documents, including filings, correspondence and supplemental information,[79] except as discussed below, submitted by or relating to registrants under the Securities Act, the Exchange Act and the Trust Indenture Act must be submitted electronically in accordance with the phase-in schedule in appendix B.[80] Once phased in, a registrant will not be permitted to file in paper except: pursuant to a hardship exemption; if it is required to file a Schedule 13D or 13G relating to a registrant not yet phased in; or if it commences a proxy contest or cash tender offer for a registrant not yet phased in.[81] Once a registrant is required to file electronically, most filings made by third parties relating to the registrant, such as proxy materials, tender offer materials, and beneficial ownership materials will be required to be submitted electronically, absent a hardship exemption.[82]

Once a filer becomes subject to the mandated electronic filing rules, any documents, including amendments and supplements to documents previously filed in paper, will be required to be filed in electronic format, absent a hardship exemption. For example, if a registrant files a Form S–1 registration statement in paper, and then is phased in, subsequent filings relating to the registration statement, such as pre- and post-effective amendments and Rule 424 filings, would be filed electronically, as well as the associated correspondence.[83]

Filings and other documents filed by or relating to a registrant not yet phased in generally will not be permitted to be made electronically. Exceptions have been provided for joint registration statements involving electronic and paper registrants;[84] filings relating to cash tender offers or proxy contests involving a paper bidder and an electronic target;[85] Schedules 13D/G filed by an individual or a not yet phased-in registrant with respect to an electronic registrant,[86] mergers, exchange offers and other business combinations involving a Securities Act

[72] As foreign private issuers and foreign governments may be accepted as volunteer EDGAR filers, the Proposing Release contained proposed amendments to forms filed by foreign private issuers and foreign governments to include electronic filing paragraphs similar to those proposed for forms filed by domestic issuers. In view of the streamlined approach taken in the rules adopted today, however, these provisions have been grouped in Regulation S–T to the extent practicable. For a discussion of other topics relating to foreign issuers, see: Section III.C.1.c, *infra* (third party filings made by foreign individuals, foreign private issuers, or foreign governments); Section III.C.3.d, *infra* (foreign language documents and symbols); and Section IV.D.2, *infra* (Financial Data Schedules).

[73] 17 CFR 249.310b. On July 30, 1992, the Commission adopted an integrated disclosure system for "small business issuers." Securities Act Release No. 6949 (July 30, 1992) [57 FR 36442]. The simplified disclosure requirements for small business issuers are contained in Regulation S-B. New forms, including Form 10–KSB, were created to satisfy registration, annual and quarterly reporting obligations under the Securities Act and the Exchange Act. Modifications have been made to the EDGAR rules as adopted in order to address such new forms and Regulation S–B.

[74] Rule 101(a)(3) of Regulation S–T.

[75] The entire text of Regulation S–T, including those sections applicable to entities whose filings are subject to review by the Division of Investment Management, is found *infra*.

[76] Rule 302 of Regulation S–T. For further information, see Section IV.F.1, *infra*.

[77] Rule 309(b) of Regulation S–T.

[78] Paper filings may be permitted pursuant to a hardship exemption, as discussed in Section III.E, *infra*. Further, certain types of filings will continue to be submitted in paper, as discussed in Section III.C.3, *infra*.

[79] See Section IV.F.2, *infra*, for a discussion of the proposed treatment of supplemental information.

[80] Rule 101 of Regulation S–T.

[81] Rule 901(c)(1) of Regulation S–T. See Section III.C.2, *infra*.

[82] Rule 901(b) of Regulation S–T. See Section III.E, *infra*, regarding hardship exemptions.

[83] Restatement of the amended document will not be required unless it is the first required electronic amendment to the text of a previously filed paper Schedule 13D or 13G, as discussed in Section IV.F.4, *infra*, or unless it is an amendment to the registrant's charter or by-laws, as discussed in Section III.C.1.d, *infra*.

[84] Where a registration statement is submitted by co-registrants (for example, pursuant to Securities Act Rule 140 [17 CFR 230.140]) one of whom files electronically and the other of whom files in paper, the registration statement will be required to be filed electronically. Rule 901(c)(3) of Regulation S–T.

Similarly, as an employee benefit plan ("plan") will be treated as a co-issuer on Form 11–K [17 CFR 249.311] with the issuer of the securities offered to employees pursuant to the plan, the plan will be required to file the Form 11–K in electronic format once the issuer was phased in. Rule 901(c)(3) of Regulation S–T.

[85] The converse situation, an electronic bidder commencing a cash tender offer or proxy contest for a paper target, is discussed in Section III.C.2, *infra*.

[86] The converse situation, an electronic registrant filing a Schedule 13D/G with respect to a not yet phased-in registrant, is discussed in Section III.C.2, *infra*.

registration statement filed by a paper filer seeking to acquire an electronic target; and cash mergers involving a joint proxy statement filed by a paper and an electronic filer.[87] In these circumstances, the status of the electronic filer controls, requiring the paper bidder or acquiror to make filings relating to the particular transaction in electronic format, absent a hardship exemption.[88]

If filings are made in paper in violation of the mandated electronic filing requirements, the rules provide certain penalties: The inability to use Securities Act forms incorporating by reference Exchange Act reports, the inability to incorporate the paper filing by reference, and the tolling of certain tender offer dates, as discussed below.[89]

b. Filings made by individuals. Individuals are required to make several types of filings pursuant to existing regulations.[90] As the Commission believes that filings by individuals are essential to the EDGAR database, the rules provide that third party filings relating to an electronic registrant, whether made by an entity or an individual, domestic or foreign, must be made in electronic format.[91]

Initially, Forms 3, 4, 5, and 144, which generally are filed by individuals, will be exempt from electronic filing. However, the Commission anticipates that the electronic filing of these reports will be the subject of future rulemaking.

c. Third party filings made by foreign entities or individuals. While foreign private issuers and foreign governments are not subject to mandated electronic filing, comment was solicited as to whether foreign individuals or entities making third party filings, such as Schedule 13D or tender offer filings with respect to domestic issuers that had been phased in, should be required to file electronically. Commenters generally believed that they should be subject to the same third party filing requirements as domestic filers. Further, several commenters noted that foreign entities or individuals making third party filings with respect to domestic issuers that had been phased in would likely retain U.S. counsel and U.S. printers to assist in their filings. Accordingly, the Commission has determined, as proposed, to require foreign individuals or entities as well as domestic parties, to make such filings in electronic format, absent a hardship exemption.

d. Exhibits. Under the rules adopted today, the objective of ensuring a complete EDGAR electronic database has been balanced against the burden to registrants of converting and refiling previously filed exhibits in electronic format. Under Regulation S–T, exhibits filed in paper prior to the time the filer becomes subject to mandated electronic filing will not have to be refiled in electronic format.[92] Such exhibits may continue to be incorporated by reference into electronic filings.[93] Once the filer becomes subject to mandated electronic filing, any new exhibits will have to be filed in electronic format, absent a hardship exemption.[94]

When an electronic amendment is filed to an exhibit previously filed in paper, the proposed rules would have required that the entire exhibit be restated, or alternatively, that both the original exhibit and the amendment be filed in electronic format. Numerous commenters criticized the proposal in view of the substantial burdens and expenses associated with converting the initial exhibit into electronic format. Accordingly, in a desire to alleviate these concerns, the rules adopted today only require that the amendment be filed in electronic format; the previously filed paper exhibit to which the electronic amendment relates will not have to be refiled electronically, except for the articles of incorporation or by-laws of the registrant.[95]

Comment was solicited in the Proposing Release as to whether documents that are not frequently amended, such as the articles of incorporation and bylaws, should be required to be refiled in electronic format at the time a registrant becomes subject to mandated electronic filing even if the documents are not being amended at that time. Comment also was solicited as to whether there is a need to require electronic refiling of paper exhibits with finite duration, such as merger agreements, upon amendment. The first issue generated substantial criticism from commenters. Many commenters remarked that the conversion of these exhibits to electronic format would entail substantial time and expense at a time when they were familiarizing themselves with the new electronic filing rules. In light of these concerns, the rules do not include such a provision at this time. With respect to the latter issue, however, amendments to paper exhibits, whether or not of finite duration, will have to be filed in electronic format, absent a hardship exemption, as the Commission has determined not to exempt any particular type of exhibit from electronic filing. However, consistent with the approach outlined above, no restatement upon amendment is required except for the articles of incorporation or by-laws of the registrant. Of course, if it wishes, an electronic filer may refile a complete restatement of the exhibit or both the amendment and the exhibit to which it relates in electronic format.

The Proposing Release noted that the proposed exhibit filing approach should afford filers sufficient time to prepare electronic exhibits upon becoming

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[87] Cash mergers involving a single proxy statement would follow the general rules as explained above.

[88] Rule 901(c)(2) of Regulation S–T.

[89] See Section III.E.2 and IV.C, *infra*.

[90] For example, individuals as well as entities file Schedules 13D and 13G and statements pursuant to the proxy and tender offer rules. See Exchange Act Rules 13d-1(a) and (b) [17 CFR 240.13d-1(a) and 240.13d-1(b)]; Exchange Act Rule 14a-6 [17 CFR 240.14a-6]; Exchange Act Rule 14a-11 [17 CFR 240.14a-11]; and Exchange Act Rules 14d-3 and 14d-9 [17 CFR 240.14d-3 and 240.14d-9].

[91] Rule 901(b) of Regulation S–T. See Section III.C.1.d, *infra*.

[92] Rule 102(e) of Regulation S–T provides that after the date which is three years following a registrant's phase-in date, any incorporation by reference by a registered investment company or a business development company must relate only to documents that have been electronically filed unless a hardship exemption has been granted. See the companion Investment Company release. Although the requirement is currently applicable only to investment companies, the Commission may, at a later time, extend this requirement to other registrants.

[93] Rule 303 of Regulation S–T.

[94] Rule 102(a) of Regulation S–T. In the EDGAR system, registrants may file an exhibit in paper under cover of Form SE pursuant to a hardship exemption. See section III.E, *infra*.

Whenever an exhibit is filed in paper pursuant to a hardship exemption, the filer will be required by Item 601(a) of Regulation S–K [17 CFR 229.601(a)] and Rule 102(d) of Regulation S–T to place the letter "P" next to the listed exhibit in the exhibit index, indicating that the exhibit was in paper format. If an exhibit previously filed in paper pursuant to a temporary hardship exemption was submitted electronically, as required, as an electronic confirming copy, the rules require the notation "CE" to be placed next to that exhibit's entry in the exhibit index, indicating that the exhibit has been electronically filed as a confirming electronic exhibit and is therefore available on the EDGAR database.

[95] See the companion Investment Company release for exceptions relating to investment companies.

When the first amendment is made to either the articles of incorporation or by-laws after a registrant has become subject to mandated electronic filing, a complete copy of the document, as amended, will have to be filed in electronic format. See Item 601(b)(3) of Regulations S–B [17 CFR 228.601(b)(3)] and S–K [17 CFR 229.601(b)(3)], which now require that the articles of incorporation or by-laws of a paper registrant be refiled upon amendment. For ease of locating the articles of incorporation and by-laws, the Commission has separated by number, as proposed, the requirements of Item 601 of Regulations SB and S–K to Item 601(b)(3)(i) (articles of incorporation) and Item 601(b)(3)(ii) (by-laws). See Sections IV.D.2 and V.F.2, *infra*, for other changes to Item 601 of Regulations S–B and S–K. Some commenters noted discrepancies between the Item 601 exhibit numbers and those set forth in the EDGAR Filer Manual. With the adoption of these changes to Item 601, the discrepancies are eliminated.

subject to mandated electronic filing.[96] It also noted, however, that the format of certain exhibits may be difficult to convert to electronic format.[97] As discussed above, the Commission has determined not to exempt any particular types of exhibits from electronic filing. However, registrants may, of course, seek a continuing hardship exemption, if appropriate.

Comment also was solicited in the Proposing Release as to whether registrants should be required to file electronic format summaries of any exhibits filed in paper to ensure the completeness of the EDGAR database. As commenters expressed opposition to this proposal on a variety of grounds, including potential liability, filing burdens, and the limited value of such information, the proposal has not been adopted.

As discussed in detail below,[98] exhibits for which a temporary or continuing hardship exemption has been granted may be submitted to the Commission in paper under cover of Form SE. The Temporary Rules have permitted paper documents that constitute a part of an otherwise direct transmission filing to be submitted to the Commission before or on the date of filing.[99] In the case of Williams Act filings, the paper documents were permitted to be filed the business day after the electronic filing as well, without delaying acceptance of the electronic filing.[100]

In contrast to the Temporary Rules, however, proposed Form SE would have required the paper document to be filed with the Commission only on the same day the electronic format filing to which it relates is filed. Upon consideration of the comments received, particularly as to the logistical problems associated with coordinating the filing of an electronic exhibit with a paper filing, new Form SE will permit exhibits filed in paper pursuant to a temporary or continuing hardship exemption to be filed up to six business days before or on the date of filing the electronic format document.[101] New Form SE, as proposed, will afford no additional flexibility for filing paper exhibits to Williams Act filings. If a paper exhibit under cover of Form SE is unexpectedly delayed beyond the date of filing of the electronic document, the electronic filing still will be accepted, as the automated acceptance procedures cannot detect the presence or absence of a paper document. However, the filing will be incomplete, and an amendment will be required in order to add the exhibit.

As noted in the Proposing Release, certain Commission forms are not currently subject to the exhibit requirements of Regulation S–K.[102] Rather, these forms have specific exhibit requirements unique to each form. Such exhibits may not be easily located in the EDGAR database. Filers should either file these types of exhibits under analogous subparagraphs of Item 601 of Regulation S–K, to the extent an analogue exists, or under paragraph <EX–99> of Item 601 of Regulation S–K. Sub-exhibit designations to <EX–99> and descriptive explanations of the exhibits in the exhibit index are encouraged. For example, loan agreements to a Schedule 13E–3[103] could be designated as <EX–99.1>. The exhibit index could then identify the exhibit as "Loan agreement to Schedule 13E–3, initially filed on XYZ date."[104]

With the exception of Financial Data Schedules,[105] if an exhibit contains an error that precludes its acceptance, the related filing will not be accepted. Rather, the entire filing, including exhibits, will be suspended and the filer so notified. The filer will then have six business days to correct or resubmit the filing.[106]

2. Permitted Electronic Submissions

In general, whether a filing is made electronically depends on whether the registrant to which the filing relates is an EDGAR filer. However, the rules provide alternatives in certain situations where one party is a paper filer and the other is an electronic filer. If an electronic filer is required to file a Schedule 13D or 13G with respect to a paper filer, the rules provide, as proposed, that the electronic filer will be permitted, but not required, to file the Schedule in electronic format.[107] If an electronic bidder commences a cash tender offer or proxy contest for a paper target, the rules provide, as proposed, that the electronic bidder will be permitted, but not required, to file all materials relating to that transaction in electronic format.[108] If the electronic bidder elects to file in electronic format, the paper target also will be given the choice to file in electronic format in order to ensure a "level playing field" between the parties. If the electronic bidder elects to file in paper, the paper target also will be required to file in paper. If the electronic bidder files in electronic format and the paper target elects to file in electronic format, under the proposed rules, the paper target would have been deemed phased in so that future filings by the paper target would be required to be in electronic format. Comment was solicited as to whether the paper target making such an election should be required to file in electronic format with respect to the particular proxy contest or cash tender offer only. In the interest of fairness and in view of the fact that this type of situation will only arise until 1996 when all filers are phased in, the rules adopted today provide that a paper target making such an election will be required to file in electronic format with respect to the particular proxy contest or cash tender offer only.[109]

If an electronic filer engages in an exchange offer, merger or other business combination involving a Securities Act registration statement, such as a Form S–4,[110] to acquire a paper filer, the rules provide, as proposed, that the electronic filer must make all filings in electronic format. If the paper target makes any filing, such as a Schedule 14D–9,[111] it will be permitted, but not required, to file in electronic format.[112] As with proxy contests and cash tender offers,

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[96] If an exhibit has been re-keyed for electronic filing, the substance of the electronic exhibit must be the same as that of the original paper exhibit. Of course, formatting differences between the two versions will exist.

[97] See Section IV.F.6, *infra*, for a discussion of special treatment for plan financial statements and schedules required to be filed on Form 11–K, the annual report for employee benefit plans, prepared in accordance with the financial reporting requirements of the Employee Retirement Income Security Act of 1974 ("ERISA") [29 U.S.C. 1001 *et seq.*].

[98] Section III.E, *infra*. See also Section VI.C, *infra*, relating to Form SE.

[99] See amended Securities Act Rule 499(e)(2) [17 CFR 230.499(e)(2)], Exchange Act Rule 12b–37(e)(2) [17 CFR 240.12b–37(e)(2)], and Trust Indenture Act Rule 0–12(e)(2) [17 CFR 260.0–12(e)(2)].

[100] Exchange Act Rule 12b-37.

[101] Electronic exhibits may be submitted up to six business days in advance of the remainder of the filing through the use of the segmented filing procedure. See Section IV.A, *infra*.

[102] Examples of such forms include Williams Act filings, such as Schedules 13D [17 CFR 240.13d–101] and 14D–1 [17 CFR 240.14d–100], certain Exchange Act forms filed by foreign governments and foreign private issuers, such as Forms 18 [17 CFR 249.218] and 20–F [17 CFR 249.220f], as well as Trust Indenture Act Form T–3 [17 CFR 269.3].

[103] 17 CFR 240.13e–100.

[104] In contrast to the EDGAR Pilot, an exhibit index should be placed in the body of a filing (in the same place an index would be located in a paper filing) rather than in a separate document.

[105] See Section IV.D.2, *infra*.

[106] See generally Section III.D.2.b, *infra*, for a discussion of acceptance processing.

[107] Rule 901(c)(4) of Regulation S–T.

[108] Rule 901(c)(1) of Regulation S–T. The converse situation, namely, a paper bidder commencing a tender offer or proxy contest for an electronic target, is discussed in Section III.C.1.a, *supra*.

[109] *Id.*

[110] 17 CFR 239.25.

[111] 17 CFR 240.14d–101.

[112] Rule 901(c)(2) of Regulation S–T. The converse situation, namely, a paper filer seeking an exchange offer, merger or other business combination with an electronic target, is discussed in Section III.C.1.a, *supra*.

and in a change from the proposed rules, if the paper target elects to file in electronic format, the target must file in electronic format for the particular exchange offer, merger, or other business combination only.

In addition to the filings discussed above, four other documents will be permitted, but not required, to be provided to the Commission in electronic format: solicitation materials submitted to the Commission under cover of Notice of Exempt Solicitation;[113] annual reports to security holders that are furnished to the Commission for its information;[114] the performance graph required in a registrant, proxy or information statement relating to an annual meeting of security holders at which directors are to be elected (or special meeting or written consents in lieu of such meeting);[115] and plan financial statements and schedules prepared in accordance with the financial reporting requirements of ERISA filed to Form 11–K.[116]

3. Excluded Electronic Submissions

As described in more detail below, the rules do not permit the electronic submission of:

(1) Confidential treatment applications;

(2) Preliminary proxy or information statements relating to Item 14 of Schedule 14A (Mergers, consolidations, acquisitions and similar matters), if confidential treatment is desired;

(3) Supplemental information, if the submitter requests that the information be returned after staff review, and/or the submitter requests that the information be protected from public disclosure under FOIA pursuant to a request for confidential treatment;[117]

(4) Shareholder proposal submissions;

(5) No-action and interpretive requests;

(6) Forms SR;[118]

(7) Trust Indenture Act applications for exemptive relief;

(8) Forms 3, 4, and 5;

(9) Regional Office filings;

(10) Filings relating to offerings exempt from Securities Act registration;[119]

(11) Sales literature;

(12) Foreign language documents and symbols;

(13) Exchange Act filings submitted to the Division of Market Regulation; and (4) documents submitted pursuant to the Rules of Practice that relate primarily to investigations and litigation.

a. Confidential treatment applications. Confidential treatment applications will continue to be submitted in paper rather than via EDGAR, so that filers will have an opportunity to become familiar with electronic filing procedures.[120] When a confidential treatment application is filed, the electronic filer will be required to file in electronic format the redacted document that is the subject of the confidential treatment application. For example, if an electronic filer desires confidential treatment of the pricing information in a material contract[121] required to be filed with its Form 10–K, then the electronic filer will submit the Form 10–K in electronic format, redacting the pricing information from the contract that is filed as an exhibit and submit the confidential treatment application including the redacted information, in paper.[122] Care should be taken to redact the confidential information properly, because if an electronic filer inadvertently includes material for which confidential treatment was requested in its electronic submission, the material will be disseminated publicly and thus no longer will be entitled to confidential treatment.

If the confidential treatment application is denied and all appeal rights are exhausted,[123] the material for which confidential treatment had been requested (*i.e.*, the previously redacted material), must be filed electronically as an amendment. If the filer fails to do so, the Commission will make the information publicly available in paper.

b. Certain preliminary proxy materials. In the Proposing Release, it was contemplated that preliminary proxy materials and information statements would be filed electronically, but would not be disseminated to the public until definitive materials were filed. However, with the adoption of the new proxy rules pursuant to the Commission's general reexamination of the proxy process,[124] all preliminary proxy materials and information statements are deemed public upon filing, except those relating to a business combination governed by Item 14 of Schedule 14A,[125] which may be afforded confidential treatment upon appropriate marking of the filed materials.[126] Consistent with the treatment of other confidential treatment material discussed above, registrants who desire confidential treatment of such preliminary proxy materials or information statements should file them in paper, marked as provided in the revised proxy rules.[127] If filed electronically, all preliminary proxy material and information statements will be treated as public and will be immediately disseminated.[128]

c. Regional office filings and offerings exempt from Securities Act registration. Currently, the following documents are, or may be, submitted to the

[113] 17 CFR 240.14a–103. On October 16, 1992, the Commission adopted an exemption from the proxy rules filing requirements for solicitations made by qualified persons who do not seek proxy authority in connection with the solicitation. If such solicitation is in writing, the provision would require that certain persons owning over $5 million in the registrant's securities submit the distributed material to the Commission under cover of Notice of Exempt Solicitation. See Release No. 34–31326 (October 16, 1992) [57 FR 48276]. While the Proposing Release stated that such material would be required to be submitted in electronic format, the rules as adopted give filers the option to do so. Rule 101(b)(2) of Regulation S–T.

[114] Rule 101(b)(1) of Regulation S–T. See Section IV.B, *infra*, for further information regarding annual reports to security holders.

[115] Item 402(*l*) of Regulation S–K [17 CFR 229.402(*l*)]. Rule 304(d) of Regulation S–T. See Section IV.E.1, *infra*.

[116] 17 CFR 249.311. Rule 311(c) of Regulation S–T. See Section IV.F.6, *infra*.

[117] See discussion in Section IV.F.2, *infra*.

[118] 17 CFR 239.61.

[119] This category includes filings made pursuant to Regulation A [17 CFR 230.251 *et seq.*], Regulation B [17 CFR 230.300 *et seq.*], Regulation D [17 CFR 230.501 *et seq.*], Regulation E [230.601 *et seq.*] and Regulation F [17 CFR 230.651 *et seq.*], as well as filings on Form 144.

[120] Rule 101(c)(1)(i) of Regulation S–T. See also amendments to Securities Act Rule 406 [17 CFR 230.406] and Exchange Act Rule 24b–2 [17 CFR 240.24b–2]. As noted above, requests for confidential treatment under the FOIA pursuant to Rule 83 of the Commission's Regulation concerning Information and Requests [17 CFR 200.83] and supplemental information requested to be returned to the submitter also are excluded from electronic submission. See Section IV.F.2, *infra*.

[121] Item 601(b)(10) of Regulation S–K [17 CFR 229.601(b)(10)].

[122] As with a paper document, the redacted electronic document will contain notations identifying the specific information for which confidential treatment was requested. For example, a filer could state that sales figure information had been omitted by identifying the section heading and stating "(Confidential treatment has been requested)" in the location of the redacted sales figure information.

[123] Applications for review of a confidential treatment denial, submitted pursuant to Rule 26 of the Commission's Rules of Practice [17 CFR 201.26], also would be excluded from electronic submission.

[124] See Release No. 34–31326 (October 16, 1992).

[125] Confidential treatment cannot be requested if the proxy statement relates to a matter or proposal subject to Rule 13e–3 [17 CFR 240.13e–3] or a roll-up transaction as defined in Item 901(c) of Regulation S–K [17 CFR 229.901(c).]

[126] Exchange Act Rule 14a–6(e)(2) [17 CFR 240.14a–6(e)(2)]. The filed material must be marked "Confidential, For Use of Commission Only."

[127] If the initial preliminary proxy materials or information statement is afforded confidential treatment, all subsequent revisions made prior to filing of definitive material will be afforded confidential treatment as well, so long as the material is filed in paper.

[128] On November 13, 1992, a letter explaining the impact of the new proxy and executive compensation rules was mailed to Transitional Filers under the signature of Mauri Osheroff, Associate Director-Regulatory Policy, Division of Corporation Finance.

Commission's Regional Offices: Form SB–2;[129] Form 1–A,[130] the Regulation A[131] offering statement; Form 1–F notification statements;[132] and competitive bidding registration statements.[133] Regional Office filings may not be made in electronic format at this time.[134]

Registration statements on Form SB–2 filed at the Commission's Headquarters are treated in the same manner as those filed on Form S–1, in that the registration statement will be filed in paper before the small business issuer becomes subject to mandated electronic filing and in electronic format after the registrant has become an electronic filer. As Form SB–2 is available to Exchange Act reporting companies as well as companies making their initial public offerings, these registrants may be listed in any of the phase-in groups.

Form 1–A will continue to be filed in paper either at the Commission's Headquarters or the appropriate Regional Office.[135] Other filings relating to offerings exempt from Securities Act registration, such as Form D notices[136] and Form 144, which are filed at the Commission's Headquarters, also are excluded from electronic submission.

In particular, the rules do not provide for electronic filing of offerings of fractional undivided interests in oil and gas rights made under Regulation B as these filings contain extensive graphic materials, which are not easily accommodated by the electronic filing system. Moreover, as noted in the Proposing Release, given the limited number and size of these filings,[137] there does not appear to be a substantial need for the electronic filing and dissemination of this information.

There are no current plans to require the filing of documents relating to exempt offerings in electronic format, except for Form 144.

d. Foreign language documents and symbols. Foreign language documents are excluded from electronic filing, as proposed.[138] If a foreign language document is required to be filed, for example, as an exhibit to a filing on Form F–1[139] or F–6,[140] then a document that is a fair and accurate English translation of the foreign language document must be filed and a representation to that effect must be included and signed by a designated officer of the filer.[141] The rules adopted today also require that upon request any foreign language document required to be filed must be provided to the Commission or the staff.[142]

To ensure the widest possible dissemination and use of the EDGAR data, the rules also prohibit, as proposed, the use of representative symbols for foreign currency, such as the symbols for pounds and yen, as these symbols may not be recognizable by all forms of printers. Accordingly, electronic filers are required to express foreign currency denominations in English words or letters in their electronic format documents rather than representative symbols;[143] however, consideration is being given to whether in the future, EDGAR will be able to accept representative symbols for foreign currency.

e. Forms SR; sales literature; forms 3, 4, and 5; shareholder proposal submissions; no-action and interpretive letter requests; formal exemptive requests pursuant to Exchange Act Section 12(h); and exemptive requests and applications pursuant to the Trust Indenture Act. As proposed, the following documents are excluded from electronic submission via EDGAR: Forms SR;[144] sales literature;[145] Forms 3, 4, 5, and 144; shareholder proposal submissions pursuant to Exchange Act Rule 14a-8(d) and related correspondence pursuant to Exchange Act Rule 14a-8(e);[146] no-action and interpretive letter requests;[147] formal exemptive requests pursuant to Section 12(h) of the Exchange Act;[148] and exemptive requests and applications pursuant to the Trust Indenture Act.[149] No plans currently exist for the electronic filing of these documents, except for Forms 3, 4, and 5.

f. Other excluded electronic submissions. Documents that relate primarily to enforcement investigations or litigation[150] as well as Exchange Act filings that are processed by the Division of Market Regulation[151] also have been excluded from electronic submission as proposed.[152] No plans currently exist for the electronic filing of these documents.

D. Filing Procedures and Related Rules

1. Hours of Operation

Currently, the Commission receives and accepts paper filings between the hours of 8 a.m. and 5:30 p.m. Eastern Time,[153] Monday through Friday, except for holidays. In the EDGAR Pilot, filings on diskettes and magnetic tapes were received, and most acceptance processing occurred, during those hours. Direct transmission filings made on the Pilot were permitted between 7:30 a.m. and 7 p.m. Eastern Time[154] on

[129] 17 CFR 239.10. On July 30, 1992, the Commission repealed Form S–18 [17 CFR 239.28] and replaced it with new Form SB–2 [17 CFR 239.10]. Release No. 33–6949 [July 30, 1992] [57 FR 36442].

[130] 17 CFR 239.90.

[131] 17 CFR 230.251–230.264.

[132] 17 CFR 239.300.

[133] 17 CFR 230.445.

[134] Small business issuers may file initial public offerings on Form SB–2 in the Regional Office that is closest to their principal place of business (except that no filings may be made in the Philadelphia Regional Office) or at the Commission's Headquarters. Small business issuers that are making repeat offerings on Form SB–2 must file their registration statements at the Commission's Headquarters.

[135] In Release No. 33–6949, the Commission modified Regulation A to permit Form 1–A to be filed either at the Commission's Headquarters or an appropriate Regional Office.

[136] 17 CFR 239.500.

[137] The number of Regulation B filings for the past five fiscal years ending September 30 were as follows: 1992–2; 1991–2; 1990–6; 1989–5; and 1988–4.

[138] Rule 306(a) of Regulation S–T. Documents furnished to the Commission by foreign private issuers pursuant to Rule 12g3–2(b) [17 CFR 240.12g3–2(b)] will continue to be submitted in paper.

[139] 17 CFR 239.31.

[140] 17 CFR 239.36.

[141] Rule 306(a) of Regulation S–T.

[142] *Id.* Forms 18 [17 CFR 249.218] and 18–K [17 CFR 249.318] filed by foreign governments require that a copy of the latest annual budget of the registrant as presented to its legislative body be filed as an exhibit and that this document need not be translated into English. As EDGAR cannot accept foreign language documents, amendments to these forms provide that if an English version of the budget has been prepared, it must be filed electronically. If, however, no such version has been prepared, the foreign language budget document must be provided to the Commission or the staff upon request. See Note to Rule 306 of Regulation S–T.

[143] Rule 306(b) of Regulation S–T and amendment to Rule 3–20 of Regulation S–X [17 CFR 210.3–20].

[144] Form SR indicates the use of proceeds in an initial public offering.

[145] Item 19 of Securities Act Industry Guide 5 [17 CFR 229.801(e)].

[146] Rule 14a–8(d) and (e) [17 CFR 240.14a–8(d) and 240.14a–8 (e)].

[147] 17 CFR 200.81.

[148] 15 U.S.C. 78*l*(h).

[149] Applications for exemptive relief may be submitted pursuant to: Section 304(c) [15 U.S.C. 77ddd(c)] on Form T–4 [17 CFR 269.4]; section 304(d) [15 U.S.C. 77ddd(d)]; or section 310(b) [15 U.S.C. 77jjj(b)] of the Trust Indenture Act.

[150] 17 CFR 201.1 *et seq.*

[151] Forms 1 [17 CFR 249.1], 1–A [17 CFR 249.1a], 25 [17 CFR 249.25], 26 [17 CFR 249.26], 27 [17 CFR 249.27], 28 [17 CFR 249.28], BD [17 CFR 249.501], BDW [17 CFR 249.501a], 7–M [17 CFR 249.507], 8–M [17 CFR 249.508], 9–M [17 CFR 249.509], 10–M [17 CFR 249.510], X–17A–5 [17 CFR 249.617], X–17A–19 [17 CFR 249.635], X–15AA–1 [17 CFR 249.801], X–15AJ–1 [17 CFR 249.802], X–15AJ–2 [17 CFR 249.803], 19B–4 [17 CFR 249.819], SIP [17 CFR 249.1001], MSD [17 CFR 249.1100], MSDW [17 CFR 249.1110], X–17F–1A [17 CFR 249.1200], TA–1 [17 CFR 249b.100], TA–W [17 CFR 249b.101], TA–2 [17 CFR 249b.102] and CA–1 [17 CFR 249b.200].

[152] Rule 101(c) of Regulation S–T.

[153] The term "Eastern Time" means "Eastern Standard Time" or "Eastern Daylight Saving Time," whichever is applicable.

[154] The 7 p.m. time represented the cut-off time for the commencement of new transmissions. The

Commission business days. Direct transmission filing sessions that commenced after 5:30 p.m. Eastern Time, if accepted, received the next business day's filing date.

The Commission has determined to retain the existing hours of 8 a.m. to 5:30 p.m. Eastern Time for receipt of diskette and magnetic tape filings,[155] and to revise filing hours to 8 a.m. to 10 p.m. Eastern Time for receipt of direct transmission filings, as proposed.[156] As noted in the Proposing Release, the 10 p.m. Eastern Time limit reflects the request of filers for extended hours and the need to provide time for maintenance of the EDGAR system and sufficient Commission filer support staff to respond to filer questions during this extended period. While acceptance procedures will be automated in EDGAR,[157] the Commission intends to make filer support staff available between 8 a.m. and 10 p.m. Eastern Time to assist filers with issues that may arise in accessing the system and during the acceptance process. Although a few commenters on the proposed rules urged that the system be available for the receipt of filings 24 hours a day, these extended filing hours are not currently feasible, as time is required for system maintenance, including the performance of backup procedures. Current budgetary constraints also limit the availability of filer support staff.

As noted in the Proposing Release, direct transmission submissions may not be commenced after 10 p.m. Eastern Time. Further, direct transmissions in process at 10 p.m. will be disconnected. If a filing within an electronic multi-filing submission is interrupted because the transmission was disconnected at 10 p.m., that filing must be resubmitted in its entirety the next business day, together with any other filings in the submission whose transmission was not completed the night before. Accordingly, a direct transmission filer should determine that it has sufficient time to transmit the complete submission before 10 p.m. Eastern Time.[158]

2. Receipt and Acceptance

a. Date of filing. The proposed rules provided that the date of filing[159] for electronic filings, pursuant to the Securities Act, Exchange Act and Trust Indenture Act, except for certain cash tender offer[160] and Schedule 13D filings, would have been the business day on which the filing was received, if: (i) The filing was submitted on or before 5:30 p.m. Eastern Time;[161] (ii) the required filing fee was paid in the manner prescribed;[162] and (iii) all requirements of the Acts and rules applicable to such filing have been complied with and the filing conforms to the applicable technical standards regarding electronic format.[163] As noted in the Proposing Release, these requirements mirror the requirements applicable to paper filings.[164]

Comment was solicited as to whether Schedule 13Ds and certain cash tender offer filings should receive a filing date corresponding to the transmission date only if such filings had been received and accepted on or before 5:30 p.m. Eastern Time, given their importance to the market. Commenters noted that this proviso would create uncertainty on the part of filers, since the time of acceptance would not be within their control. Accordingly, the date of filing rule has been adopted as proposed, except that Schedule 13D and cash tender offer filings will be treated like all other filings.

Although automated acceptance processing of some filings submitted on or before 5:30 p.m. Eastern Time may not be completed until after 5:30 p.m., they will nonetheless receive a filing date corresponding to the date of receipt, provided that the conditions for acceptance are met. Electronic filings made via direct transmission commencing after 5:30 p.m. Eastern Time will receive the next business day's filing date, provided that the requisite conditions are met. As proposed, where multiple filings are submitted in a single direct transmission, each filing will be treated separately in determining the date of filing. For example, if the first filing was commenced before 5:30 p.m., but the other filings in the transmission commenced after 5:30 p.m., the first would receive the filing date corresponding to the date of receipt, provided all other conditions were satisfied, but the others would receive the next day's date as the filing date.[165]

If the transmission of a filing is interrupted for any reason, requiring the filing to be resubmitted later, the filing date will be based on the date and time of the resubmission session that corrects the problem.[166] If resubmission is required due to difficulties beyond the filer's control, the filer may request the staff to adjust the filing date to the date and time of the initial submission.[167]

If a filing contains errors preventing its acceptance as initially submitted,[168] it will be placed in a suspense file for up to six business days, as proposed. This period appears to be reasonable, given the need to limit the data stored on the Commission's electronic system and the fact that error messages will be available immediately to those filers who subscribe to the EDGAR electronic mail service, enabling such filers to take advantage of the full six business day

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EDGAR Pilot system permitted completion of any transmission commenced on or before the cut-off time, including delivery of additional filings in the same transmission. The EDGAR Pilot hours of operation were not changed for Transitional Filers.

[155] Rule 12(b) of Regulation S–T. Existing hours for the receipt of paper filings—8 a.m. to 5:30 p.m. Eastern Time, Monday through Friday, except for holidays—will be retained. The Commission also will retain its regular office hours of 9 a.m. to 5:30 p.m. Eastern Time, Monday through Friday, except holidays, as official business hours for purposes other than receipt of filings.

[156] Rule 12(c) of Regulation S–T. See revisions to Securities Act Rule 110 [17 CFR 230.110], Exchange Act Rule 0–2 [17 CFR 240.0–2] and Trust Indenture Act Rule 0–5 [17 CFR 260.0–5].

[157] See Section III.D.2.b, *infra*, regarding acceptance processing.

[158] The following may assist filers in determining the length of time required to transmit ten pages: 9600 baud modem—30 to 60 seconds; 4800 baud modem—1 to 2 minutes; 2400 baud modem—2 to 4 minutes; and 1200 baud modem—4 to 8 minutes.

[159] The term "filed" as applied to electronic filings has the same legal meaning and effect as it does with respect to filings in paper format. For example, statutory time periods relating to filing dates will continue to commence on the date of filing.

[160] Filings on Schedule 13E–4, Schedule 14D–1, and Schedule 14D–9.

[161] Diskettes and magnetic tapes must be received by 5:30 p.m. Eastern Time. In contrast, the direct transmission of a filing need only be commenced, not completed, on or before 5:30 p.m. Eastern Time. If a registrant commenced a direct transmission of a transmittal letter with a Form 10–K prior to 5:30 p.m., the entire submission would receive that day's date, even if the transmission of Form 10–K itself began after 5:30 p.m., so long as that submission satisfied all other applicable conditions.

[162] See section III.D.7, infra, regarding filing fees.

[163] Rule 13(a) of Regulation S–T.

[164] The language regarding "all requirements of the Acts and rules applicable to such filing" is the current requirement under Securities Act Rules 456 and 474 [17 CFR 230.456 and 230.474] and Exchange Act Rule 0–3 [17 CFR 240.0–3]. This provision does not give the staff discretion to deny a particular filing date based, for example, upon the staff's view that disclosure in a filing may be materially misleading in violation of Exchange Act Rule 10b–5 [17 CFR 240.10b–5] or another anti-fraud rule. The requirement that the filing conform to specified technical standards is analogous to one of the provisions for acceptance of paper filings. See Securities Act Rule 403 [17 CFR 230.403].

[165] Multiple filings submitted on magnetic tape or diskette under cover of Form ET receive different treatment, as their date of filing depends upon when the Form ET is received and accepted.

[166] The EDGARLink software will include a "restart" feature that will permit a filer to resume an interrupted direct transmission session, from the point of interruption, within 15 minutes from the time the interruption occurred. Use of the "restart" function will not constitute a resubmission for purposes of determining the date of receipt or the date of filing.

[167] See Rule 13(b) of Regulation S–T and Section III.E.4, *infra*, regarding adjustment of filing date.

[168] See Section III.D.2.b, *infra*, regarding the Commission's proposed acceptance processing system, for discussion of filings that have been suspended.

period to correct their filings.[169] A filing in suspense will be considered filed as of the business day on which it was corrected or resubmitted in a form that was accepted. If a filing in suspense is not corrected, using EDGARLink, the filer assistance software, or resubmitted and accepted within six business days, it will be deleted from the system's file of pending submissions.[170] After that, the Commission's filer support staff will not have access to the document to provide assistance and there will be no further ability to correct the filing.

b. Acceptance processing. As noted in the Proposing Release, acceptance procedures will be automated in the EDGAR system, and acceptance will begin promptly after receipt of an electronic document,[171] except in unusual situations, such as during peak filing times.[172] Staff will be available between 8 a.m. and 10 p.m. Eastern Time to assist filers in accessing the system and to answer questions associated with the acceptance of filings. Under the terms of the EDGAR contract, acceptance processing must begin no later than two hours after receipt of direct transmission of time-sensitive filings such as Schedules 13D, tender offers and proxy contests,[173] and acceptance processing of non-sensitive filings must begin no later than four hours after receipt.[174]

A filing will be accepted when EDGAR verifies electronically that the filing conforms to specified electronic formatting requirements, and, with respect to a Securities Act filing, that the required fee has been paid. Verification of compliance with applicable technical requirements regarding format will consist of confirmation that the filing is presented in the format prescribed by the then current EDGAR Filer Manual.[175] Once EDGAR has completed these processes, an acceptance message will be sent to the filer.

Failure to comply with certain technical format requirements will result in suspension of the filing until the formatting problems are corrected. For example, an electronic submission will be suspended if the number of documents actually submitted is greater than the number specified in the submission header, since an extra document might have been submitted in error.[176]

In certain instances, although a filing has formatting or other errors, it will be accepted, and a message will be sent to the filer. For example, if a submission contains fewer documents than the number specified in the submission header, then the submission may be accepted, but the acceptance message will indicate that there is a discrepancy between the number of documents received by EDGAR and the number of documents specified. In addition, circumstances may arise in which a document containing a limited number of invalid symbols will be accepted as submitted, with a circumflex symbol (^) substituted for each invalid symbol in the document disseminated, if the staff concurs.[177]

While there will be staff available to assist filers in electronic filing and address issues relating to electronic errors, it is not anticipated that the Commission staff will respond orally to inquiries regarding the status of filings. Filers may subscribe to the EDGAR electronic mail service to receive notices of the acceptance or suspension of a filing on a real-time basis as soon as the process is complete.[178] Filers who do not subscribe to the EDGAR electronic mail service will be advised of the results of acceptance processing through first-class U.S. mail. If the filing is accepted, the acceptance notice also will advise the filer whether the filing contains any errors which should be avoided in the future but which are not of sufficient magnitude to result in suspension. If the filing is suspended, the notice of suspension will specify the problems that caused the suspension, including non-payment of a fee, so that the filer can correct[179] or resubmit the filing within six business days.[180]

c. Date of dissemination. Generally, as noted in the Proposing Release, public filings will be received, accepted and disseminated electronically on the same day.[181] For example, filings that are accepted on or before 5:30 p.m. will be available to all Level I subscribers upon acceptance.[182] Magnetic tapes of these filings will be delivered overnight to Level I interactive, magnetic tape Level I, and Level II subscribers.[183] These filings also will be accessible by the Commission staff and the public through the Commission's public reference room terminals on their date of acceptance.

Public filings received on or before 5:30 p.m., but accepted after 5:30 p.m., will be deemed filed the day of receipt and will be disseminated that evening to interactive Level I subscribers and broadcast Level I subscribers as well as to the Commission staff and the Commission public reference room open after 5 p.m. Eastern Time.[184] These

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[169] Filers who do not subscribe to the EDGAR electronic mail service will receive suspension messages via first-class U.S. mail. It is anticipated that the availability of EDGARLink and the provisions for testing filings will reduce the number of filing errors. See Section III.D.5, *infra*, for a discussion of testing procedures.

[170] The Commission's filer support staff will have prompt access to suspended documents and will be able to instruct a filer in making any necessary corrections. It is anticipated that the availability of EDGARLink and the provisions for test filings will reduce the number of filing errors. See Section III.D.5, *infra*, for a discussion of testing procedures.

[171] Direct transmission filers will receive a receipt message identifying the date and time that submission receipt began. The message will state that the submission has not yet been accepted or filed, and that a notice will be furnished when the filing has been accepted. See Rule 13 of Regulation S–T regarding date of filing and Section III.D.2.a, *supra*.

[172] Peak filing times are those periods in which the Commission routinely receives a high volume of filings, often in excess of 2000 on a day. Examples of current peak periods include: (1) March 31, when Forms 10–K are filed for calendar year-end companies; and (2) February 14, May 15, August 14, and November 14, 45 days after quarterly periods when Forms 10–Q are filed.

[173] The contract requirements for the start of acceptance processing for time-sensitive filings do not cover filings submitted on tape or diskette. It is recommended that filers of time-sensitive documents file via direct transmission in order to ensure the most prompt treatment available.

[174] However, when the Commission's daily filing rate exceeds 2000 filings ("peak periods"), acceptance processing of filings on magnetic tape and diskette may be deferred overnight.

[175] See Section V.A, *infra*, for a discussion of the EDGAR Filer Manual.

[176] Another example of an error that will cause a filing to be suspended is a failure to identify the dollar amount and type of securities to be registered under the Securities Act by not inserting the dollar values and tag <EQUITY>, <DEBT> or <CONVERTIBLE> in the submission header, as appropriate.

[177] If a filing contains any invalid symbol, the filing will be suspended and a suspension message will be sent to the filer regarding the nature and extent of the invalid symbols. A filer may elect to correct the error using EDGARLink or resubmit a corrected filing. Alternatively, if a filer wishes not to correct the invalid symbol because the invalid symbol does not affect the substantive disclosure in the filing, then the filer may contact the Commission's filer support staff. If upon review of the document the filer support staff determines that the filing cannot be accepted and disseminated in an intelligible and readable format, the filer will be required to correct the error(s) or resubmit a corrected filing.

[178] See Section V.E, *infra*, for a discussion of the electronic mail/bulletin board system.

[179] The EDGARLink software contains a "correction script" feature that will allow filers to correct errors that cause the filing to be suspended without resubmitting the entire filing. The date of filing will be based upon the date and time of the correction of the errors.

[180] Each time a correction script is used or a filing is resubmitted, the six-business-day period begins anew.

[181] Non-public submissions, for example, correspondence will not be disseminated.

[182] See Section II.B.1, *supra*, for a description of the EDGAR subscription services being offered.

[183] The cut-off time for accepted filings to be placed on magnetic tape for Level I and Level II subscribers is 5:30 p.m. Eastern Time in order to guarantee tape copy and overnight delivery.

[184] The filings will not be available through the public reference rooms at Commission Headquarters and the New York Regional Office, which close at 5 p.m. Eastern Time, until the following business day. However, due to time zone

filings will be included with filings accepted the next business day for overnight magnetic tape delivery to interactive Level I, magnetic tape Level I, and Level II subscribers.

Filings received and accepted after 5:30 p.m. will be deemed filed the next business day, which also will be the date on which they will be disseminated to Level I subscribers and included in the magnetic tapes.

3. Identification and Log-In Procedures

In order to submit documents electronically, EDGAR access codes and passwords are required. Registrants, third party filers, and their agents are required to submit a Form ID, the uniform application for access codes to file on EDGAR, to the Commission.[185] Upon receipt of the completed Form ID, the Commission will mail the EDGAR access codes and passwords and in addition furnish a copy of the EDGAR Filer Manual as well as EDGARLink, the filer assistance software.[186]

In some cases it may be essential to obtain the access codes and passwords on very short notice, for example, where a third party has just decided to engage in a proxy contest or tender offer. If necessary, the Form ID may be sent to the Commission by facsimile or courier. The staff will process the Form ID expeditiously and issue an initial set of numbers to the potential filer by facsimile or to a registrant's courier after having made a confirming telephone call to the contact person listed on the Form ID.

Form ID must be used to request the following access codes: Central Index Key ("CIK") numbers,[187] passwords,[188] and CIK confirmation codes ("CCC").[189] Form ID also must be used to obtain a password modification authorization code ("PMAC"), a non-public code which allows a filer to change the password on-line if it was compromised or at the filer's option to insure continued protection.[190] The identification procedures provide a means to ensure the accurate identification of each registrant, third party filer, or agent.[191]

As noted in the Proposing Release, special procedures for assigning CIKs, passwords and CCCs are required for electronic filing where new entities are formed following effectiveness of a Securities Act registration statement, as with asset backed securities offerings, including collateralized mortgage offerings, serial offerings, limited partnership offerings, and other similar offerings. For example, with asset backed securities offerings, the originator of the offering files an initial registration statement using its CIK number, password and CCC. The originator then files a Rule 424 prospectus[192] using its CIK number, password and CCC when a new legal entity is formed to take down tranches of securities covered by the registration statement. The submission header to the Rule 424 prospectus must identify the new legal entity as being distinct from the registrant by using the tag <SERIAL>. Upon receipt of the Rule 424 prospectus with the tag <SERIAL> in its header, EDGAR will assign both a CIK number and a file number to the new legal entity and advise the originator of the offering of these new numbers as part of the acceptance message.[193] The new legal entity is required to submit a manually signed Form ID to obtain its password and other identifying codes for use in connection with subsequent filings.

4. Headers

Headers contain key information about the electronic submission. They are a critical element in any electronic communication, as they identify for the computer the data being transmitted and provide other necessary instructions to facilitate proper processing. Headers must be precise, complete and prepared according to strict guidelines in order to be understood by the computer. Each electronic submission will contain two types of headers, a submission header and a document header for each document transmitted, *e.g.*, a cover letter, a registration statement, and each exhibit. The detailed requirements for EDGAR headers are set forth in the EDGAR Filer Manual.[194]

5. Testing

Filers are urged to submit test filings in order to become familiar with the electronic filing system. If the EDGARLink software is used,[195] a filer may test at its workstation without needing to submit any filings to EDGAR. Alternatively, the filer may elect to submit test filings to EDGAR, as described further in the EDGAR Filer Manual.

In the Proposing Release, comment was solicited as to whether EDGAR should, as proposed, treat an electronic filing, without any identification as to test or live filing, as a live rather than as a test filing. Under the proposed system, if a filer failed to identify filings as test, EDGAR would treat them as official filings and if they contained no suspendable errors, the filings would be accepted and the public portions, if any, would be publicly disseminated. Several commenters suggested that filings without any identification as to test or live filing should be treated as test in order to prevent inadvertent public dissemination. However, the Commission has determined to adopt the system as proposed, primarily because if unidentified filings are treated as test, then filings that are otherwise timely filed will be rejected for lack of a <LIVE> tag. Accordingly, filers should be extremely cautious

differences, these filings will be available in the public reference room at the Chicago Regional Office during its regular business hours.

[185] Registrants should submit a Form ID between three and six months in advance of the mandated phase-in date.

[186] Upon receipt of the completed Form ID, the Commission will send the EDGAR Filer Manual and EDGARLink software at no cost to filers if they are scheduled to begin mandated filing within three months. Otherwise, filers will be required to obtain a copy of the materials for a nominal charge through the Public Reference Room at the Commission's Headquarters.

[187] Under the current paper system, the Commission assigns a unique CIK number to each registrant, as a means of identifying the entity making a filing. These numbers are publicly available in any of the Commission's public reference rooms. In EDGAR, CIK numbers will be assigned to all registrants, third party filers and agents. As under the current system, the numbers will be publicly available.

[188] Identifying codes, such as CIKs and passwords, consist of a series of numbers, letters and/or special characters or a combination of all three. In direct transmission filing, the public login CIK must be matched to the non-public password of the registrant, third party filer, or agent or access to EDGAR will be denied. The use of two, rather than one, identifiers improves accuracy of identification. Moreover, when a registrant or third party filer is involved, the second identifier is particularly crucial as the login CIK is publicly available.

[189] CCCs are non-public codes that are used in the submission header to confirm the identity of the registrant or third party filer. The CCC must be matched with the registrant's or third party filer's CIK number, as appropriate, or the filing will not be permitted to proceed.

[190] Forms ID also may be used to change the password and the CCC. Asynchronous filers are encouraged to use the EDGAR on-line facility to change their passwords and CCCs in lieu of submitting a Form ID to the Commission. The capability of making on-line changes to access codes is restricted to filers using asynchronous terminals due to inherent limitations of bisynchronous communication. In all cases, a Form ID must be submitted to the Commission in order to change the PMAC.

[191] A complete discussion of the identification procedures can be located in Section III.D.3 of the Proposing Release as well as in the EDGAR Filer Manual.

[192] 17 CFR 230.424.

[193] Currently, the Commission assigns a unique CIK number and file number to each new legal entity upon the filing of a Rule 424 prospectus.

[194] A complete discussion of headers can be found in Section III.D.4 of the Proposing Release.

[195] The test features of the EDGARLink software should assist filers in testing filings. The EDGARLink software can be used not only to check new equipment or software but also to assure that there are no errors prior to submitting a "live" filing.

about properly identifying any test filing. Filers may use the <TEST> tag in filings on tape, diskette, or via direct transmission. Alternatively, filers using asynchronous direct transmission (EDGARLink or non-EDGARLink) may log in explicitly to send a test. The EDGARLink choice is "Transmit Test Filing to SEC"; the non-EDGARLink option is "Test Filing." Using either of these special log-in choices causes the system to transmit a special "test" marker with the filing(s). The filing(s) submitted as test will be error-checked but will not be "accepted" or disseminated even if correct.

6. Safe Harbor

The proposed rules included a safe harbor which provided that an electronic filer would not be subject to the liability and anti-fraud provisions of the federal securities laws with respect to an error or omission in a document resulting solely from the good faith transmission of such document via EDGAR, whether by magnetic tape, diskette or direct transmission, so long as the error or omission was corrected no more than five business days after the electronic filer became aware of the error or omission.[196] Commenters overwhelmingly favored the concept of a safe harbor for electronic transmission errors resulting from elements outside of their control. The adopted rule has been revised to make it clear that the safe harbor applies only in such circumstances.[197] It is not available where an electronic filer makes typographical errors or other mistakes while preparing an electronic format document for transmission.

While the proposal would have established a five business day period for filing a required electronic amendment, a facts and circumstances approach has been adopted. Accordingly, the safe harbor will be available with respect to an error or omission in an electronic filing that results solely from electronic transmission errors beyond the control of the filer where the error or omission is corrected by the filing of an amendment in electronic format as soon as reasonably practicable after the filer becomes aware of the error.

[196] Rule 103 of Regulation S–T. The Rule would limit a registrant's liability under Securities Act Sections 11, 12, and 17 [15 U.S.C. 77k, 77*l*, and 77q]; Exchange Act Sections 10, 14, 18, and 20 [15 U.S.C. 78j, 78n, 78r and 78t]; PUHCA Section 16 [15 U.S.C. 79p]; Trust Indenture Act Section 323 [15 U.S.C. 77www] and Investment Company Act Section 34(b) [15 U.S.C. 80a–33] if the conditions of the Rule are met.

[197] Rule 103 of Regulation S–T.

7. Filing Fees; Lockbox

As was true in the EDGAR Pilot, Transitional Filers who make direct electronic submissions are required to use the Commission's lockbox depository[198] for the payment of filing fees.[199] Lockbox fee payment also is available, on an optional basis, for filers who submit electronic filings on diskette or magnetic tape, as well as for paper filers.[200]

As proposed, the rules adopted today require all electronic filers to pay fees via the lockbox at the U.S. Treasury designated lockbox depository maintained by the Commission at the Mellon Bank in Pittsburgh, Pennsylvania. This requirement will be phased in along with electronic filing. Thus, a fee paid with respect to any electronic filing, whether by direct transmission, tape or diskette, will be paid via the lockbox. The lockbox procedures are intended to facilitate Commission compliance with United States Treasury Regulations[201] promulgated under the Deficit Reduction Act of 1984,[202] which require federal agencies to achieve same-day or next-day deposit of monies. A rule in Regulation S–T[203] requires electronic filers to pay filing fees in accordance with the lockbox procedures, including those pertaining to documents filed in paper pursuant to a hardship exemption.

The Securities Act requires that the filing fee be paid "at the time of filing" and "accompany" the filing.[204] A Securities Act registration statement (including a Securities Act filing by an investment company) will be deemed filed as of its date of receipt provided that all of the conditions of acceptance are satisfied,[205] including verification of fee payment at the lockbox.[206] If payment is not confirmed until the day following receipt by the Commission, the filing will be assigned a filing date as of the date of confirmation of payment, not the date of receipt.[207] If payment cannot be verified, the filing will be placed in a suspense file for up to six business days and the filer will be so notified. If the filer corrects the problem within the six day period and fee payment is confirmed, the filing will be considered filed as of the business day on which verification occurs. A suspended filing that has not been corrected and accepted within the six day period will be deleted from the system's file of pending submissions. In such cases, the filing must be resubmitted with the appropriate fee and accepted.

Filers should be aware that fee payments made via wire transfer will be verified on a near real-time basis (every 15 minutes), while those made by check will be verified on a daily basis. Accordingly, a filer may wish to pay fees with respect to a time-sensitive Securities Act registration statement by wire transfer in order to expedite acceptance processing.[208]

[198] The Commission maintains a U.S. Treasury designated lockbox at Mellon Bank in Pittsburgh, Pennsylvania.

[199] See amended Securities Act Temporary Rule 499(d)(1)(ii) [17 CFR 230.499(d)(1)(ii)], Exchange Act Temporary Rule 12b–37(d) [17 CFR 240.12b–37(d)] and Trust Indenture Act Temporary Rule 0–12(d) [17 CFR 260.0–12(d)]. See also Rule 3a of the Rules Relating to Informal and Other Procedures.

[200] *Id.*

[201] Management of Federal Agency Receipts and Operation of the Cash Management Improvements Fund, 31 CFR part 206.

[202] Deficit Reduction Act of 1984, Public Law 98–369, 98 Stat. 494, 1152 (1984).

[203] Rule 13(c) of Regulation S–T and note thereto.

[204] 15 U.S.C. 77f(b) and (c).

[205] See Section III.D.2.a, *supra*, regarding date of filing. As in the EDGAR Pilot, all Securities Act filings (including Securities Act filings by investment companies) made by direct transmission by Transitional Filers are deemed filed as of the date of receipt and acceptance if the Commission staff confirms the fee payment at the lockbox by the close of that business day. See Merrill, Lynch, Pierce, Fenner & Smith, Inc., response of the Office of Chief Counsel, Division of Investment Management, available February 27, 1987. While this interpretive letter related specifically to Rule 24f–2 [17 CFR 270.24f–2] notices, the position taken has been applied to all Securities Act filings.

[206] Fees paid by certified check, money order, or wire transfer to the lockbox are considered received by the Commission at the time of verification of their receipt at the lockbox. Rule 3(a) of the Rules Relating to Informal and Other Procedures.

As currently, acceptance of registration statements or pre-effective amendments to registration statements under the Securities Act that increase the number of securities registered is conditioned on confirmation that the required fee has been paid. Filings under the Exchange Act, including tender offer filings, also will be checked for fee payment, although acceptance will not be conditioned on confirmation of such payment. However, the filer will be billed for any amount that is due on an Exchange Act filing.

[207] Payment will be confirmed when the Commission is notified that the filer's account has been credited with sufficient funds to cover the required fee.

[208] Information with respect to check payments received at the lockbox is relayed to the Commission's computers at 2 p.m. Eastern Time each business day. The payment information received in the daily download reflects checks received by the lockbox before 2 p.m. Eastern Time of the prior business day. Consequently, if a registrant submits an electronic Securities Act filing on Monday and pays the required fee by a check that reaches the lockbox prior to 2 p.m. Friday, the filing will be deemed filed on that day, provided all other conditions of acceptance are satisfied. If the check reaches the lockbox after 2 p.m. on Friday, the filing will be deemed filed on Tuesday, the date of fee payment confirmation.

E. Hardship Exemptions and Adjustment of the Filing Date

1. General

Regulation S–T includes three provisions to address difficulties in the electronic submission of documents: a temporary hardship exemption; a continuing hardship exemption; and an adjustment of the filing date.[209] Delegated authority to the Director of the Division to grant or deny requests made pursuant to the continuing hardship exemption and the adjustment of the filing date provisions also has been provided.[210]

2. Temporary Hardship Exemption and Form TH

As proposed, the rules provide for a temporary hardship exemption when an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of an electronic filing.[211] Examples of such technical problems might include a storm that interrupts power to the filer's area or problems with the filer's computer equipment that had been used previously to transmit either test or required electronic filings successfully.

A number of structural changes have been made to the temporary hardship exemption in response to comment. First, the proposed rules would have required the Commission, or the staff acting pursuant to delegated authority, to grant a request made by an electronic filer after determining that the request was appropriate and consistent with the public interest and the protection of investors. In recognition of the fact that requiring staff consideration of such requests could present practical difficulties for both the Commission staff and filers, particularly with respect to filing problems encountered late in the day, the rules provide that an electronic filer may obtain the exemption simply by filing the subject document in paper under cover of Form TH, Notification of Reliance on Temporary Hardship Exemption,[212] which will be a public form, like Form 12b–25.[213] Although no staff involvement is required to obtain a temporary hardship exemption, Division staff will monitor its use. Abuse of the system will result in the rule being changed.

In a change from the proposals, the electronic filer will be required to file in paper the document for which the exemption is sought no later than one business day after the date the filing was to be made.[214] In addition, Form TH, rather than the request, must include the following information: (1) The reasons for the requested exemption; (2) a description of the nature and extent of the temporary technical difficulties experienced by the electronic filer in attempting to submit the document in electronic format; (3) a description of the extent to which the electronic filer has successfully submitted documents previously in electronic format with the same hardware and software, for test or required filings; and (4) a description of the burden and expense that would be involved to use alternative means to make the electronic submission.[215]

The official filing for purposes of the federal securities laws will be the microfiche copy generated by the Commission of the paper format document that accompanies the Form TH. The cover page of the paper filing must contain the following legend in capital letters: IN ACCORDANCE WITH RULE 201 OF REGULATION S–T, THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER PURSUANT TO A TEMPORARY HARDSHIP EXEMPTION.[216] If the request pertains to documents filed pursuant to section 13(a) or 15(d) of the Exchange Act and the filing is submitted in paper within the time period mandated by the temporary hardship exemption rule, the paper filing will be deemed filed by its required due date.[217]

To assure the completeness of the EDGAR database, the rule requires the filer to submit a copy of the document in electronic format within six business days of submitting the filing in paper format (rather than in three business days as proposed).[218] The electronic format copy must contain the following statement in capital letters: THIS DOCUMENT IS A COPY OF THE (SPECIFY DOCUMENT) PREVIOUSLY FILED ON (DATE) PURSUANT TO A RULE 201 TEMPORARY HARDSHIP EXEMPTION.[219]

The rule provides that, as proposed, for those Securities Act registration statements that incorporate by reference Exchange Act periodic reports, use of the form is conditioned upon the electronic filer having submitted all required electronic filings, including confirming electronic copies with respect to those reports.[220] This condition applies without regard to the length of time that has elapsed since the failure to submit a required confirming electronic copy of an incorporated periodic report, as proposed. An electronic filer will have to be current in making required electronic filings, rather than both current and timely,[221] so that a filer could file all of its required electronic filings just prior to filing a privileged form.

Further, Regulation S–T prohibits electronic filers from incorporating by reference any document filed in paper in violation of the mandated electronic filing requirements, or any document filed in paper pursuant to a temporary hardship exemption for which a confirming electronic copy has not been

[209] A filer may request an exemption or a filing date adjustment, or both. Electronic filers, like paper filers, may file a Form 12b–25 [17 CFR 249.322] to notify the Commission of their inability to timely file all or any portion of a Form 10–K and Form 10–KSB, Form 20–F [17 CFR 249.220f], Form 11–K [17 CFR 249.311], N–SAR, or Form 10–Q [17 CFR 249.308a] and Form 10–QSB [17 CFR 249.308b], but only where their inability to file the subject report in a timely manner is unrelated to electronic submission. Form 12b–25 and Rule 12b–25 [17 CFR 240.12b–25] have been revised to note that the form should not be filed if a temporary hardship exemption has been sought. In such case, the electronic filer will be required to make the filing in paper and submit an electronic confirming copy of the subject document within the time periods specified. Rule 201 of Regulation S–T.

[210] Rule 30–1(k) (adjustment of filing date) and Rule 30–1(*l*) (exemptions) of the Commission's Rules of Organization; Conduct and Ethics; and Information & Requests. The authority may be subdelegated to other Division staff as appropriate.

[211] Rule 201 of Regulation S–T.

[212] Three copies of this form must be filed.

[213] Where a temporary hardship exemption is obtained only for an exhibit, the exhibit must be filed in paper under cover of Form SE and be accompanied with Form TH.

[214] As proposed, the paper document would have been required to have been filed as promptly as possible, but no later than one business day after the due date of the filing. The rule adopted today has been modified, as not all filings for which the exemption may be sought have due dates.

[215] The proposed temporary hardship exemption request would have required the same information.

[216] Rule 201(a)(2) of Regulation S–T. Manual signatures will not be required for documents submitted in paper pursuant to the temporary exemption, as delays resulting from obtaining the signatures could undermine the flexibility the exemption is intended to provide. See Section III.F, *infra*, regarding signatures. However, other rules pertaining to paper filings, such as the required number of copies, must be complied with.

[217] Rule 201(a)(4) of Regulation S–T.

[218] Rule 201(b) of Regulation S–T. Related materials, such as correspondence, will not have to be resubmitted electronically.

[219] The submission header of the electronic confirming copy must specify the file number assigned to the paper filing and include the <CONFIRMING-copy> tag.

[220] Rule 303 of Regulation S–T. See changes to Securities Act Forms S–2, S–3, S–8, [17 CFR 239.16b], F–2, and F–3. The amendments also affect Forms S–4 [17 CFR 239.25] and F–4 [17 CFR 239.34], as a registrant must be eligible to use Forms S–3 or F–3 in order to incorporate by reference periodic reports into Form S–4 and F–4. Similarly, registrants must be eligible to use Form S–2 or Forms S–3 in order to incorporate by reference periodic reports into a proxy or information statement pursuant to Item 14 of Schedule 14A. Of course, the requirement to have submitted all required electronic filings, including confirming electronic copies with respect to those reports, applies only to the filer's own filings, rather than its third party filings, if any.

[221] Cf., e.g., General Instruction I.C. to Form S–3.

submitted.[222] Finally, amendments to the tender offer rules[223] provide that where a bidder who is an electronic filer, without a hardship exemption, fails to file in electronic format a Schedule 13E–4 or Schedule 14D–1 tender offer statement with the related offering documents, as well as any amendments to such documents, the period for which the tender offer must remain open is tolled for the period of noncompliance.[224] If the bidder files the foregoing documents in paper pursuant to a temporary hardship exemption, the minimum offering period will be tolled if the confirming electronic copy is not filed within the six day period established in the temporary hardship exemption rule; tolling will continue until the confirming electronic copy is filed.

3. Continuing Hardship Exemption

The rules, as proposed, provide that an electronic filer may apply in writing for a continuing hardship exemption from the electronic filing provisions if the filer is unable to submit all or part of a filing, or group of filings, in electronic format because of undue burden and expense or impracticability.[225] The exemption might be appropriate, for example, for filings of a company under the protection of a bankruptcy court where electronic filing may be burdensome, or for voluminous material contracts of an acquired company, the conversion of which would present undue hardship to the acquiror. Unlike the temporary hardship exemption, the continuing hardship exemption does not require that the paper filing be shortly followed up by an electronic copy. The Commission anticipates that grants of the continuing hardship exemption will be circumscribed as narrowly as possible, given the ease of submitting electronic filings generally and the need to ensure the completeness of the EDGAR database.[226]

The electronic filer, as proposed, will be required to submit a written application to the Commission for a continuing hardship exemption ten business days prior to the required due date of the filing or the proposed filing date, as appropriate, or within such other shorter period as may be permitted. Factors to be addressed include: (1) The reasons for not submitting electronically all or part of the document, or group of documents, as well as justification for the time period requested; (2) the reasons that the necessary hardware and software are not available without unreasonable burden and expense; and (3) the burden and expense involved to employ alternative means to file the electronic document.[227] As with the temporary hardship exemption, comment was solicited as to whether the request should be public or non-public. The rules adopted today provide that the applications will be treated like correspondence and thus not routinely available to the public, subject to requests under FOIA. The rule specifically provides that the application for a continuing hardship exemption is not deemed granted until the applicant is notified by the Commission or the staff.[228] If the filer is notified that the request is granted, the paper filing must be made on the required due date as specified in the applicable form, rule or regulation, or the proposed filing date, as appropriate. The grant of the continuing hardship exemption will not exempt the filer from the filing requirements of applicable forms or other provisions of the federal securities laws.[229] The paper document must contain the following legend in capital letters at the top of the cover page: IN ACCORDANCE WITH RULE 202 OF REGULATION S–T, THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER PURSUANT TO A CONTINUING HARDSHIP EXEMPTION.[230]

If the Commission, or the staff acting pursuant to delegated authority, denies the application, then the electronic filer must file the required filing in electronic format on the required due date or the proposed filing date or such other date as may be permitted.[231]

Subject to the terms and conditions that the staff may impose, a continuing hardship exemption may be granted, in limited instances, for a finite time period.[232] In such case, the electronic filer could be required to file the document that is the subject of the exemption in electronic format at the conclusion of such period.

4. Adjustment of Filing Date

Current rules permit the staff, pursuant to delegated authority, to adjust the filing date of an electronically submitted document where acceptance of the filing is delayed because of equipment malfunction or other technical problem.[233] The Division has exercised its discretion to adjust filing dates where transmission has been delayed due to malfunction in the Commission's system or where receipt was delayed because of technical difficulties experienced by the filer in transmitting a filing.

These provisions, as proposed, are replaced by a similar rule[234] which permits an electronic filer to request an adjustment of the filing date of an electronic document,[235] regardless of the electronic medium, when the electronic filer encounters technical problems beyond its control which prevented electronic submission by the due date specified by the applicable form or rule.[236] Generally, adjustments of filing dates would only be appropriate for documents filed pursuant to section 13(a) or 15(d) of the Exchange Act. As noted in the Proposing Release, the Commission generally would not adjust a filing date pertaining to a transactional filing, such as a tender offer filing or a

[222] Rule 303 of Regulation S–T. As proposed, rules relating to incorporation by reference would have been amended to include such a provision. However, consistent with the restructuring of the electronic filing rules, the applicable provisions have been centralized in Regulation S–T.

[223] See changes to Exchange Act Rules 13e-4 [17 CFR 240.13e-4] and 14e-1 [17 CFR 240.14e-1]. As proposed, Rule 14d-7 [17 CFR 240.14d-7], relating to withdrawal rights, also would have been amended. However, such an amendment is unnecessary, since both withdrawal and pro ration rights are available until the termination of the offer and thus would be tolled for the period of noncompliance pursuant to the proviso in Rule 14e-1.

[224] If the documents are filed in paper pursuant to a hardship exemption, the offering periods commence when the paper documents are filed.

[225] Rule 202 of Regulation S–T.

[226] If a registrant needs more time to prepare for mandated electronic filing than would be allowed prior to its phase-in date, it may apply to the Division of Corporation Finance for a deferral of that date. The request will be considered pursuant to delegated authority. See Section III.A, supra.

[227] Rule 202(b) of Regulation S–T.

[228] Rule 202(a)(1) of Regulation S–T.

[229] For example, if an electronic filer is granted a continuing hardship exemption for its Form 10–K, the filer will still be required to file its Form 10–K in paper format 90 days after the fiscal year end covered by the report. See General Instruction A to Form 10–K.

[230] If a continuing hardship exemption is granted with respect to an exhibit only, the exhibit must be filed in paper under cover of Form SE.

[231] Rule 202(a)(2) of Regulation S–T.

[232] Rule 202(d) of Regulation S–T.

[233] This authority is delegated to the Director of the Division pursuant to Rules 30–1(a)(9), 30–1(e)(4) and 30–1(f)(11) of the Commission's Rules of Organization; Conduct and Ethics; and Information and Requests [17 CFR 200.30–1(a)(9), (e)(4) and (f)(11)], which were adopted in conjunction with the EDGAR Temporary Rules.

[234] Rule 13(b) of Regulation S–T.

[235] Rules 30–1(a)(9), (e)(4) and (f)(11) have been rescinded and replaced by Rule 30–1(k), which delegates authority to the Director of the Division to adjust the filing date of a filing submitted pursuant to Regulation S–T.

[236] Consistent with practice in the EDGAR Pilot and during the Transitional Period, electronic filers are permitted to request the adjustment orally and to follow up with a written request. The written requests will be treated as correspondence, and thus non-public, subject to requests under FOIA.

Securities Act registration statement. Although back-up measures have been instituted to assure EDGAR will be fully operational at all required times, if a situation did arise that resulted in delay on the EDGAR system, the Commission could adjust the filing date.

F. Signatures

1. Background

The Temporary Rules governing the EDGAR Pilot defined the term "signed" to mean the entry, in the form of a magnetic impulse or other form of computer data compilation, of any symbol or series of symbols executed, adopted or authorized as a signature.[237] In the EDGAR Pilot, two methods of signatures were used, depending on the filing medium. Electronic filings made on diskette or magnetic tape contained conformed signature pages and manually signed copies of the signature pages, opinions and consents were submitted under cover of temporary Form ET. In contrast, submissions by direct transmission used personal identification numbers ("PINs"). PINs are unique sets of characters assigned by the Commission which represent the signatures of persons required to sign a form or document such as officers, directors, accountants and experts.[238]

2. Requirements in EDGAR

All commenters who addressed the issue of signatures supported both the proposal that signature requirements would be satisfied if the signatory's name appears in typed form and the proposed elimination of PINS, which were used in the EDGAR Pilot. Accordingly, the rules adopted today, like the rules applicable to Transitional Filers, provide that statutory and non-statutory signature requirements are satisfied if the signatory's name appears in typed form. Thus, the term "signature" is defined as the electronic entry in the form of a magnetic impulse or other form of computer data compilation of any letter or series of letters comprising a name, executed, adopted or authorized as a signature.[239] Typed signatures will be required under all statutes and rules for all media of electronic submission. Typed signatures also are adequate for all related materials submitted via EDGAR, such as correspondence, acceleration requests, and applications. This approach eliminates both the practical problems associated with PINs and the need to revise the signature requirements found in various rules and forms, which will remain the same as for paper filings.[240] The security controls in the EDGAR system for access and transmission should help guarantee the viability of a typed signature system.

Commonly accepted legal principles provide that the term "signature" means any symbol executed or adopted by a party with the present intention to authenticate a writing.[241] A signature may be written by hand, stamped, typewritten and engraved, among other means.[242] The current definition of "signed" under the EDGAR Temporary Rules applicable to Transitional Filers comports with these principles, as does the definition of "signed" under the adopted rule.[243] By requiring that the symbol be entered physically into the document, the present intention to authenticate would be demonstrated.

In the Proposing Release, the rules and forms under the various Acts were proposed to be amended by adding provisions alerting electronic filers to the typed signature requirement.[244] However, consistent with the objective of streamlining changes applicable to electronic filers by grouping them together in Regulation S–T, signature rules are only set forth in Regulation S–T.

Comment was solicited in the Proposing Release on the necessity or usefulness of requiring filers to retain a manually signed document to be made available to the Commission and others upon request, and if so, whether three years, five years or some longer time, such as ten years, should be specified. Commenters were divided on the necessity of such a requirement. Some commenters believed that policies relating to retention of manually signed pages should be set by the company, and that companies most likely will retain them as a means of internal control. Others stated that filers should be required to maintain a manually signed conforming copy of the signature page of an electronically filed document for evidentiary purposes. Upon reconsideration, the Commission has determined to mandate the retention of a manually signed signature page or other document authenticating, acknowledging or otherwise adopting the signatures that appear in typed form within an electronic filing, to be made available to the Commission or its staff upon request, for a period of five years.[245] Further, the signature authorization must be executed before or at the time the electronic filing is made.

In a change from the proposals, manual signatures are required for Form SE, the form for submission of paper exhibits, except where the Form SE pertains to an exhibit filed pursuant to a temporary hardship exemption. In that case, the signatures to the Form SE may be typed in order to avoid exacerbating timing difficulties.[246] Form ID retains the requirement for manual signatures, as proposed, as this form initiates a filer's access to the EDGAR system.

3. Powers of Attorney and Consents

Section 7 of the Securities Act requires, with limited exceptions, the filing of a written consent of any expert named in the registration statement as having prepared or certified any part of the registration statement, or named as having prepared or certified a report or valuation for use in connection with the registration statement.[247] In the EDGAR Pilot, the majority of participants filed manually signed powers of attorney or consents of experts in paper under temporary Form SE for all media of electronic submission.

The Proposing Release solicited comment regarding any continuing need for PINs in the context of expert signatures, particularly with respect to accountants' consents and accountants' reports, or whether there is any other means for independent professionals to have their signatures verified. The overwhelming majority of commenters believed that typed signatures should be adequate for powers of attorney and consents. Accordingly, the requirement that signatures be in typed form is

[237] See former Securities Act Temporary Rule 499(b)(7) [17 CFR 230.499(b)(7)], incorporated into Securities Act Temporary Rule 499(d)(2), effective July 15, 1992, for the Transitional Filers.

[238] Temporary Form ID, adopted by the Commission for PIN applications, required that the applicant agree that "execution, adoption or authorization to enter the PIN * * * constitutes * * * the applicant's signature."

[239] Rule 302 of Regulation S–T.

[240] Manual signatures will continue to be required for paper filings, except that they will not be required for documents submitted in paper pursuant to the temporary hardship exemption. See section III.E.2, *supra*.

[241] See, for example, the Uniform Commercial Code § 1–201(39).

[242] Black's Law Dictionary, 6th ed. (1990), pages 1381–1382.

[243] Securities Act Temporary Rule 499(d)(2) and Rule 302 of Regulation S–T.

[244] See section IV.F.1, *infra*.

[245] Rule 302(b) of Regulation S–T. The retention requirement pertains to all required signatures in a filing, for example, signature pages to Securities Act registration statements. Conversely, there is no retention requirement for signatures not required by the federal securities statutes and regulations, such as those to a material contract filed pursuant to Item 601(b)(10) of Regulation S–B [17 CFR 228.601(b)(10)] or Regulation S–K [17 CFR 229.601(b)(10)].

[246] See section III.E.2, *supra*, for discussion of hardship exemptions.

[247] 15 U.S.C. 77g.

applicable to powers of attorney and consents of experts.[248]

IV. Presentation and Entering of Information

A. Modular Submissions and Segmented Filings

The EDGAR Pilot used a modular submission procedure successfully for several years.[249] This procedure allows electronic filers to submit information that is intended to become a part of more than one filed document to a nonpublic EDGAR data storage area and then transfer the information to an official electronic filing, as desired. In the EDGAR Pilot, this submission method was restricted to investment companies; however, under the operational EDGAR system, all electronic filers that subscribe to the optional EDGAR electronic mail service may use modular submissions.[250] This feature eliminates the need for submission of duplicative information, which is of particular value when substantially similar information is required in more than one filing.[251]

Commenters found the function of modular submissions to be useful and desirable. For example, an electronic filer could use the modular submission procedure to file the description of business as one modular document, the description of property as a second modular document, audited year end financial statements and management's discussion and analysis as a third modular document, disclosure on directors, executive officers and control persons as a fourth modular document, and exhibits as a fifth modular document. The electronic filer then could file a Form S–1 registration statement which instructs the EDGAR system to insert each of the five modular documents into specified places in the Form S–1. With respect to an annual proxy statement, the electronic filer could request that only the directors, executive officers, and control persons disclosure module be included in a specified location in the proxy statement.

Since modular submissions require closer coordination and more prompt communications between EDGAR and the filer than other submissions, the rule governing modular submissions specifies that only those electronic filers that subscribe to the EDGAR electronic mail service may make modular submissions.[252] Such filers will be allowed up to ten modular submissions in the non-public EDGAR data storage area at any time, not to exceed a total of one megabyte of digital information (approximately 300 double-spaced typed pages).[253] If an electronic filer attempts to submit a modular filing which, if accepted, would cause either of these limits to be exceeded, EDGAR will suspend the modular submission and notify the electronic filer by electronic mail. After six business days, the modular submission held in suspense will be deleted from the EDGAR system.[254] No time periods have been set with respect to the use of modular submissions; the data included in the submission must remain current enough to satisfy the requirements of the filing in which it is included.

Inasmuch as EDGAR will not permit parts of modular submissions to be extracted and used separately, an entire modular submission must be used. If updating is required, or changes are made for other reasons, an entirely new modular submission must be substituted for the previously existing one.

The modular submission will not constitute an official filing[255] or be deemed "filed" for purposes of the federal securities laws.[256] However, once the filer includes a modular submission in a particular filing, all pertinent liability provisions of the federal securities laws will apply to the information.[257]

The EDGAR filer could use the modular submission in any number of official filings. The use of information from a modular submission would not be a form of incorporation by reference.[258] Unlike incorporation by reference, which includes disclosure from one required filing in another required filing by an express statement describing the inclusion, the text of the modular submission would be physically set forth in the designated location in the required filing. As a result, both the electronic and microfiche copy of the filing, as well as any paper printouts, would be complete.

Another feature designed to assist filers in submitting voluminous data is segmented filing. Material submitted as segments may originate from several different geographic locations using different transmission media, and may be submitted over a period of six business days in advance of the anticipated filing date.[259] The filer instructs the EDGAR system as to the order of presentation of the segments, and submits the "master segment" last. EDGAR's acceptance of the master segment triggers the construction of the filing from the "master segment" and previously submitted subordinate segments. The filing date of a segmented filing will be the date upon which the filing is assembled and satisfies the requirements of Rule 12(a) of Regulation S–T. The electronic and microfiche copy of the filing and the Commission's official microfiche and any paper printouts will be complete filings.

If the filer identifies incorrectly the names of segments to be included in a filing, the filing will not be constructed. Electronic mail messages will be sent upon receipt of each segment. Imperfect segments will have to be resubmitted in their entirety.

As with modular submissions, all EDGAR filers that subscribe to the optional EDGAR electronic mail service may submit segmented filings. In contrast to modules, there is no limit to the size of any segment, nor to the number of segments which may be used to create a filing. Segments, however, are to be used only once and remain on the database only for six business days, after which time they will be removed.

Like modular submissions, segments do not constitute an official filing and are not deemed "filed" for purposes of the federal securities laws. However, once the filer submits the master segment for a particular filing, all applicable liability provisions of the federal securities laws apply to the newly created filing.

Modular submissions and segments not included in a filing will not be available to the public.[260] The Proposing Release indicated that the Commission may be required to release modules or segments to the public pursuant to a request under FOIA if an exemption under that Act is not available. The Commission continues to be of the view that there is an issue whether modules

[248] See generally Rule 302 of Regulation S–T.

[249] This procedure was referred to as the "reference filing procedure." Procedures used in the EDGAR Pilot appeared in the EDGAR Pilot User Manual (1988) at paragraph 147.

[250] This procedure became available to Transitional Filers under the amended Temporary Rules beginning July 15, 1992.

[251] It is estimated that despite its restricted use in the EDGAR Pilot, modular submissions eliminated the need to transmit over one million duplicative pages of information.

[252] Rule 501 of Regulation S–T.

[253] Rule 501(a)(2) of Regulation S–T.

[254] *Id.*

[255] See paragraph (m) of Rule 11 of Regulation S–T for a definition of official filing.

[256] See Securities Act section 11 [15 U.S.C. 77k], Exchange Act section 18 [15 U.S.C. 78r] and Trust Indenture Act Section 323 [15 U.S.C. 77www].

[257] Rule 501(c)(3) of Regulation S–T.

[258] See Section IV.C, *infra*, for a discussion regarding the incorporation by reference rules.

[259] Rule 501(b) of Regulation S–T. For example, voluminous exhibits could be sent in advance of a filing, or financial statements could be sent from the offices of the registrant's auditors.

[260] Rule 501(c)(1) of Regulation S–T

and segments are "agency records" subject to FOIA requests. If a court of competent jurisdiction determines that they are in fact "agency records," a FOIA exemption may be available under appropriate circumstances.

In the EDGAR Pilot, direct transmission filers had the option to file pricing amendments to registration statements in two parts to facilitate filing and acceptance at the time of pricing.[261] As noted in the Proposing Release, given the limited number of times this procedure was used in the EDGAR Pilot and as the need to file most pricing amendments in cash offerings has been obviated by Securities Act Rule 430A,[262] the two-part filing system will not be available in EDGAR. However, segmented filing can be used to achieve similar results.

B. Annual and Quarterly Reports to Security Holders

Currently, registrants subject to the proxy rules are required to furnish to the Commission, for its information, copies of their annual report to security holders, including financial statements and information required by the proxy rules.[263] In recognition of the fact that the annual report to security holders may be difficult to transmit electronically due to the format and graphics commonly associated with such documents, the Proposing Release solicited comment as to whether both paper and electronic filers should be relieved from the obligation to send copies of their annual reports to security holders to the Commission for its information if their Form 10–K reports included all of the information required to be disclosed in the annual report to security holders under the proxy rules. If the Form 10–K did not include all of the required disclosure, the proposed rules provided that registrants would have continued to be subject to the requirement to furnish a copy of their annual reports to security holders to the Commission in paper or electronically, depending on the status of the registrant.

In general, commenters supported the proposal to eliminate the requirement to submit annual reports to security holders to the Commission for its information if the Form 10–K included all the required information. Upon reconsideration of the issue, however, in light of the material in the annual report to security holders that does not appear in the Form 10–K, such as the president's letter, the Commission has decided to retain the Rule 14a–3 and 14c–3 requirement, as well as the corresponding Form 10–K, 10–KSB, and 8–A requirements.[264] When the annual report to security holders is not part of a filing, it may be furnished to the Commission in paper, or in electronic format[265] if the registrant so wishes.[266]

Registrants will continue to have the option of using information contained in the annual report to security holders in their annual reports filed with the Commission on Form 10–K or Form 10–KSB, either by incorporating all or portions of the annual report to security holders by reference[267] or by filing with the Commission and distributing to security holders a combined Form 10–K or Form 10–KSB and annual report to security holders.[268] The proposed rules would have required a registrant who chose to incorporate by reference into a Form 10–K information from an annual report to security holders to file in electronic format the entire annual report to security holders as an exhibit to the Form 10–K. However, commenters overwhelmingly criticized this approach because of the practical difficulties and expense that would be involved in putting this document into electronic format. In light of these concerns, the rules adopted today require only those portions of the annual report to security holders that are incorporated by reference into the filing to be filed electronically as an exhibit.[269] If the integrated report to security holders is used, any portion of an annual report to security holders filed with the Commission in combination with the required information of Form 10–K or 10–KSB must be filed electronically.[270]

Registrants may continue to incorporate by reference the annual report to security holders (and, in certain cases, the quarterly report to security holders), or portions thereof, into filings other than the Form 10–K or 10–KSB, such as registration statements on Forms S–2 or S–4.[271] Consistent with the above approach, if an electronic filer incorporates by reference its annual report to security holders or any portion thereof into a Commission filing, or the annual report to security holders was deemed to be soliciting material in a proxy contest,[272] then only those portions that constitute part of an official filing will have to be filed electronically with the Commission.[273] Similar provisions apply to the quarterly report to security holders when incorporated by reference. Further, as proposed, Form S–2 has been amended to give both paper and electronic filers the option to deliver with the prospectus the Form 10–K or 10–KSB rather than the annual report to security holders.[274]

As proposed, the provisions that request managements of registrants to

[261] Procedures used in the EDGAR Pilot for two-part pricing amendments appear in the EDGAR Pilot User Manual (1988) at paragraph 143.

[262] 17 CFR 230.430A.

[263] Exchange Act Rules 14a–3 and 14c–3 [17 CFR 240.14a–3 and 240.14c–3]. Pursuant to the requirements of Form 10–K and Form 10–KSB, Section 15(d) filers also furnish the Commission with any copies of their annual reports to security holders and proxy materials sent to more than ten security holders. *See* caption "Supplemental Information to be Furnished with Reports Filed Pursuant to Section 15(d) of the Act, by Registrants Which Have Not Registered Securities Pursuant to Section 12 of the Act." Annual reports to security holders also are required exhibits to Form 8–A [17 CFR 249.208a].

[264] Rule 29 under PUHCA [17 CFR 250.29] and the annual report filed by registered holding companies on PUHCA Form U5S [17 CFR 259.5s] will continue to require that the annual reports to security holders be submitted in paper. *See* the companion PUHCA Release. In contrast, investment companies must submit their annual reports to security holders in electronic format. *See* the companion Investment Company Act Release.

[265] If a registrant elects to submit the annual report to security holders to the Commission in electronic format, the <SUBMISSION> <TYPE> and <DOCUMENT> <TYPE> values are <AR/S>. In contrast, when it is incorporated by reference into a filing, it should be filed as an exhibit pursuant to Item 601(b)(13) of Regulations S–K [17 CFR 229.601(b)(13) and 17 CFR 228.601(b)(13), respectively].

[266] A registrant's obligation to distribute to shareholders the annual report to security holders is unaffected. Registrants also may continue, under specified circumstances, to include the Rule 14a–3 information in an appendix to its proxy statement rather than distribute it in an annual report to security holders. See letter re *General Motors Corp.*, avail. Jan. 20, 1987.

[267] *See* General Instruction G to Form 10–K and General Instruction C to Form 10–KSB.

[268] *See* Exchange Act Rule 14a–3(d) [17 CFR 240.14a–3(d)], General Instruction H to Form 10–K and General Instruction D to Form 10–KSB.

[269] *See* Item 601(b)(13) of Regulations S–K and S–B. Annual reports to security holders are not subject to liability as filings under sections 13(a), 14(a), 14(b), 15(d) or 18 of the Exchange Act [15 U.S.C. 78m(a), 78n(a), 78n(b), 78o(d) and 78r] except to the extent incorporated by reference into reports and statements filed thereunder. Of course, annual reports to security holders are subject to the anti-fraud provisions of the federal securities laws.

[270] *See* General Instruction H(3) to Form 10–K and General Instruction F(3) to Form 10–KSB. Graphic material that is part of the Form 10–K annual report will be treated in the manner discussed in section IV.E, *infra*.

[271] *See* Item 12 of Form S–2 and Items 13 and 16 of Form S–4; *see also* Item 14 of Schedule 14A, General Instruction D to Form 10–Q and General Instruction C to Form 10–QSB.

[272] *See* Exchange Act Rule 14a–11(d) [17 CFR 240.14a–11(d)].

[273] In connection with the incorporation by reference of the annual report to security holders, *see* revisions to Form S–2, Item 12(c); Form S–4, Items 13(c) and 16; Note D of Schedule 14A of the Exchange Act [17 CFR 240.14a–101]; and Exchange Act Rule 14a–11(d).

[274] This option also would be available for Form S–2 level disclosure on Form S–4 and Schedules 14A and 14C. *See* Section V.F.1, *infra*.

indicate in a transmittal letter whether the financial statements in the annual report to security holders furnished to the Commission reflect a change from the preceding year in any accounting principles or practices or in the method of applying any such principles or practices[275] has been moved to an instruction in Form 10–K and Form 10–KSB.[276] These changes will enable the staff to locate the information readily.

C. Incorporation by Reference

To ensure that the electronic database under EDGAR is as complete as possible, Regulation S–T[277] prohibits electronic filers from incorporating by reference any document filed in paper in violation of the mandated electronic filing requirements, or any document filed in paper pursuant to a temporary hardship exemption for which a confirming electronic copy has not been submitted.[278]

As noted in the Proposing Release, documents filed in paper before a registrant became subject to mandated electronic filing may remain in paper format and be incorporated by reference into an electronic filing except as otherwise provided. For example, a registration statement on Form S–3 filed in electronic format may incorporate by reference a Form 10–K, Form 10–KSB, Form 10–Q or Form 10–QSB filed in paper before the registrant became subject to mandated electronic filing.[279]

D. Financial Data Schedule

1. Background

As discussed in the Proposing Release, "data tagging," the basis for Financial Data Schedules, requires identification of specific information in a manner that permits the data to be readily identified and extracted by the electronic system.[280] For example, if the system can identify specific items of financial information, financial ratios can be calculated automatically by computer, and searches of the database can be made for registrants with specific financial characteristics. Filings submitted on EDGAR in free-form textual format, similar to the format of paper filings, are not amenable to such analysis without manual re-entering of the data. The use of data tagging in the Financial Data Schedules, however, provides such capability.

The EDGAR Pilot tested the following methods of identifying critical financial data: voluntarily submitted data tagged schedules based upon Article 5 of Regulation S–X;[281] and a prototype artificial intelligence ("AI") project, the Financial Statement Analyzer. Although the AI project correctly computed 94% of the standard financial ratios contained in a sample of 30 balance sheets, income statements and related footnotes, the Commission currently does not have sufficient resources to test and fully develop the AI technology on a large scale.

2. Financial Data Schedule Overview

The Commission has adopted the proposed requirement that electronic filers furnish a Financial Data Schedule when such filers are required to file financial statements with the Commission. However, in order to address commenters' concerns, as well as to make the Financial Data Schedule more useful to the staff and other users of the information, the rules adopted today reflect a number of changes from the proposals that are discussed in detail below.

The effective date of the Financial Data Schedule requirements has been delayed in order to provide additional time for system programming.[282] While the Commission is adopting today requirements to furnish a Financial Data Schedule, interested parties are encouraged to submit written comments on the form and content of the Schedule in order to aid the Commission in its ongoing evaluation and development of this new financial information functionality. Persons submitting written comments are requested to do so by May 17, 1993 and should file three copies with Jonathan Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street NW., Washington, DC 20549. Comment letters should refer to File No. S7–6–93. All comments received will be available for public inspection and copying in the Commission's Public Reference Room, 450 Fifth Street, NW., Washington, DC 20549.

The primary change to the proposed Financial Data Schedule requirements is that the adopted rules will require a Schedule to be filed as an exhibit to any registration statement, report or other document filed with the Commission that includes updated annual or interim financial statements (otherwise than through incorporation by reference),[283] rather than require the submission of Financial Data Schedules in connection with filings made on specified forms, as proposed. A newly phased in electronic filer will be required to furnish the Financial Data Schedule with its first mandated electronic filing that includes financial statements, not incorporated by reference from an earlier filing, with information reflecting the most recent fiscal year and/or interim year to date contained in such financial statements to be included in the Schedule. In most cases, Exchange Act reporting companies that are mandated electronic filers will furnish a Schedule in connection with each Form 10–K and Form 10–Q filing; however, if a filing containing updated financial statements not represented in a previously filed Financial Data Schedule is made before the Form 10–K or 10–Q is filed, that filing will be the one to include the schedule.[284]

The Financial Data Schedule will set forth specific financial information from the registrant's financial statements, schedules and other disclosure requirements, such as industry guides. The Commission has adopted the proposal that the Financial Data Schedule be in the public domain, but not be deemed "filed" for purposes of liability under the federal securities laws.[285] Financial Data Schedules will be furnished as exhibits pursuant to

[275] See Rules 14a–3(c) and 14c–3(b).

[276] General Instruction D(3) to Form 10–K and General Instruction C(3) to Form 10–KSB. Thus, the information will relate to Form 10–K or 10–KSB, and will be provided in the transmittal letter accompanying such filing rather than in the letter accompanying the annual report to security holders.

[277] Rule 303 of Regulation S–T. As proposed, rules relating to incorporation by reference would have been amended to include such a provision. However, consistent with the restructuring of the electronic filing rules, the applicable provisions have been centralized in Regulation S–T. *See* Section III.E.2, *supra*, regarding the temporary hardship exemption.

[278] Filers are permitted, however, to incorporate a paper document during the six business day period before the electronic confirming copy is required.

[279] Rule 303 of Regulation S–T.

[280] Data tags will be used in the EDGAR system in a variety of ways other than in the Financial Data Schedule. For a general discussion of tagging, see section V.B, *infra*.

[281] 17 CFR 210.5–01, 210.5–02, 210.5–03, and 210.5–04.

[282] Registrants will be required to comply with the Financial Data Schedule provisions for filings on or after November 1, 1993.

[283] Generally, a Financial Data Schedule will not have to be filed by Exchange Act reporting companies in connection with a Form S–2, S–3 or S–8 registration statement because the financial statements relating to those forms are incorporated by reference from a Form 10–K filing that includes a Financial Data Schedule. In the rare instance where updated financial statements are furnished in connection with those forms, a Financial Data Schedule will be required; consequently, the exhibit tables of Item 601 of Regulations S–K and S–B indicate a Financial Data Schedule requirement in connection with Form S–2, S–3 and S–8.

[284] For example, if a calendar year-end company files a registration statement on April 30 containing March 31 interim financial statements, a Financial Data Schedule for the quarter would be filed as an exhibit to the registration statement. The subsequently filed Form 10–Q for the quarter ending March 31 would not be required to include a Financial Data Schedule.

[285] See section IV.D.4, *infra*, for further discussion regarding liability for the Financial Data Schedule.

Item 601 of Regulations S–K and S–B,[286] which will facilitate the Commission's comment and amendment process.[287] The items to be included in the Financial Data Schedule, derived from financial statements, schedules and other disclosures, are set out in appendices to Item 601(c) of Regulations S–K and S–B. The specific instructions for preparing the Schedules will be contained in a version of the EDGAR Filer Manual adopted before the effective date of the requirement.

Unlike other exhibits, failure to file a required Financial Data Schedule, or the inclusion of an error in the Schedule that would preclude its acceptance, will not prevent the filing to which it relates from being accepted by EDGAR.[288] If not subsequently amended to add the Schedule, however, the filing will be considered incomplete, thereby rendering Forms S–2, S–3, and S–8 unavailable to the issuer.[289] In addition, accelerated effectiveness will not be available for registration statements that do not include required Financial Data Schedules.

Comment was solicited as to whether it would be more appropriate to permit electronic filers to use Forms S–2, S–3 and S–8 if they had filed all required Financial Data Schedules for a limited period such as three, five or seven years prior to filing the registration statement or such shorter period as the registrant has been subject to the Financial Data Schedule filing requirements. Upon consideration of the issue, the Commission has determined that no time limit should be adopted, given the importance of the information to the electronic database.

The Commission also requested comment regarding whether Financial Data Schedules should be required for foreign private issuers and, if so, whether the Financial Data Schedules should include financial information based on the foreign accounting principles or the reconciled information, or both. Further, comment was solicited as to whether foreign private issuers, who under current rules generally must present financial information in the currency of the country in which they are incorporated or organized, may present a translation of financial statements into United States dollars for the most recent fiscal year and any subsequent interim period.[290] Because electronic filing by foreign private issuers and foreign governments will be optional, resulting in an incomplete database relating to foreign filers, and because substantial resources would be required to accept and use electronic information furnished by such filers, the Commission has determined not to require foreign private issuers and foreign governments to furnish Financial Data Schedules at this time. As the Commission gains experience with electronic filings made by such entities, further consideration will be given to adopting Financial Data Schedules that would be appropriate for them.

Finally, Rule 15d–2[291] provides that if a Securities Act registration statement does not contain certified financial statements for the registrant's last full fiscal year (or for the life of the registrant if less than a full fiscal year) preceding the fiscal year in which the registration statement became effective, the registrant must file a special report furnishing certified financial statements for such last full fiscal year or other period, as appropriate. A special report is required to be filed under cover of the facing sheet of the form appropriate for annual reports (generally Form 10–K). Comment was requested as to whether these special reports should include a Financial Data Schedule for the most recent fiscal period presented, or be presented in the Financial Data Schedule furnished with the registrant's first annual report. As adopted, the Financial Data Schedule is required to be furnished with the special report in the same manner as any other filing on a Form 10–K. Thus, the Financial Data Schedule is required to be furnished for the latest fiscal year included in the special report.

3. Data Required in Schedule

In the EDGAR Pilot, the data tagged schedule contained specific financial items required in financial statements pursuant to Regulation S–X.[292] Substantially similar items are included in the EDGAR Financial Data Schedule required to be filed by commercial and industrial companies.[293] Companies in specialized industries will be required to file Financial Data Schedules reflecting financial data relevant to their industry. The Schedules applicable to these companies refer not only to specific items in Regulation S–X but also to specific items in the Commission's Securities Act and Exchange Act Industry Guides. For example, with respect to bank holding companies, the Financial Data Schedule items[294] have been taken from a combination of items appearing in the registrant's financial statements required by Article 9 of Regulation S–X[295] and from data required under Securities Act and Exchange Act Industry Guide 3 (Statistical disclosure by bank holding companies).[296] Similar information also will be required with respect to savings and loan holding companies. With respect to insurance companies, the Financial Data Schedule items have been taken from items in the registrant's financial statements required by Article 7 of Regulation S–X and from data required under Securities Act Industry Guide 6 and Exchange Act Industry Guide 4 (Disclosures concerning unpaid claims and claim adjustment expenses of

[286] On July 30, 1992, the Commission adopted Regulation S–B to govern filings made by small business issuers. See Release No. 33–6949 (July 30, 1992) [57 FR 36442]. Because the small business initiatives had not been adopted at the time the Proposing Release was issued, the Proposing Release included provisions for Financial Data Schedules only in Regulation S–K, which previously had been applicable to small business issuers. The rules adopted today include amendments to Regulation S–B Item 601 that reflect the changes proposed to Regulation S–K.

Since a Financial Data Schedule may be required to be filed in connection with any form identified in the exhibit tables of Item 601 of Regulations S–K and S–B, each form is marked on those tables as requiring the exhibit, with the exception of forms filed only by foreign private issuers and foreign governments, who, in a change from the proposals discussed below, will not be required to file Financial Data Schedules.

[287] If a document requiring a Financial Data Schedule is filed in paper pursuant to a temporary hardship exemption, the Schedule should not be filed in paper, but should be included with the subsequently filed confirming electronic copy. See section III.E.2, *supra*, for more information about temporary hardship exemptions.

[288] See Section III.C.1.d, *supra*.

[289] This is similar to the treatment of issuers who fail to submit a confirming electronic copy of a filing that is the subject of a temporary hardship exemption, as discussed in section III.E.2, above.

The adopted provisions also affect Form S–4, since a registrant must be eligible to use Form S–3 in order to incorporate periodic reports by reference into Form S–4. Similarly, registrants must be eligible to use Form S–2 or S–3 in order to incorporate by reference periodic reports into the proxy statement pursuant to Item 14 of Schedule 14A.

The proposals also would have conditioned use of Forms F–2 and F–3 on the furnishing of required Financial Data Schedules. However, as discussed below, foreign private issuers and foreign governments will not be required to furnish Financial Data Schedules at this time.

[290] Regulation S–X Item 3–20(b) [17 CFR 210.3–20(b)].

[291] Exchange Act Rule 15d–2 [17 CFR 240.15d–2].

[292] The schedule items were drawn from Article 5 of Regulation S–X, which relates to commercial and industrial companies.

[293] These items, and their references to financial statement items, are enumerated in the Appendices to Item 601(c) of Regulations S–K and S–B.

[294] These items, consisting of balance sheet, income statement and industry guide figures and their financial statement and schedule references, are enumerated in the Appendices to Item 601(c) of Regulations S–K and S–B, as are the items required for insurance companies and broker-dealers, as discussed below.

[295] 17 CFR 210.9–01, 210.9–02, 210.9–03, 210.9–04, 210.9–05, 210.9–06, and 210.9–07.

[296] 17 CFR 229.801(c) and 229.802(c).

property-casualty insurance underwriters).[297]

The use of existing financial items in Regulation S–X that are essentially identical to items included in financial statements prepared in conformity with generally accepted accounting principles and the use of items in the Industry Guides obviates the need to develop a definition for the specified items. However, the Financial Data Schedules based on Articles 5, 7 and 9 of Regulation S–X may not be appropriate or useful with respect to broker-dealer or investment banking firms and may be difficult for such companies to prepare. Accordingly, the rules provide, as proposed, that these companies may elect to file an alternative Financial Data Schedule.[298] This Schedule has been substantially revised from the one proposed to reflect commenters' concerns. The items listed in the alternative Schedule for such entities are based on standard financial statement formats included in accounting and auditing guides published by the AICPA and thus will provide sufficient uniformity without the need to refer to specific rules or other requirements.

Certain registrants include financial information from more than one Article of Regulation S–X in their consolidated financial statements. For example, a registrant that is a manufacturer and has an insurance company subsidiary may present financial information not only from commercial and industrial operations pursuant to Article 5 of Regulation S–X, but also from insurance company subsidiary operations pursuant to Article 7 of Regulation S–X, Securities Act Industry Guide 6, and Exchange Act Guide 4. In order to address a commenter's concerns, the adopted rules provide that a registrant that presents disaggregated information about non-homogeneous industry operations on the face of its primary financial statements will have the option to file Financial Data Schedule information that is relevant to each industry in which it has significant operations, along with specified aggregated information.[299] Alternatively, such a registrant may aggregate financial information into a single format prepared in accordance with the Regulation S–X Article relating to the registrant's primary business.

Comment was solicited as to whether there are other types of entities, for example, real estate limited partnerships and utilities, for which the proposed Financial Data Schedule based on Article 5 of Regulation S–X may not elicit appropriate information and may be difficult for such entities to prepare. Commenters have indicated a preference for Financial Data Schedules adapted to specific industries. As adopted, the Financial Data Schedule provisions include a requirement that public utility companies and public utility holding companies follow the same format for the Financial Data Schedule required in connection with annual reports filed under the Public Utility Holding Act. A line item for property, plant and equipment has been added to the Article 5 schedule, which, taken together with other information in the Schedule, will facilitate its use by real estate companies.

Although financial statements of small business issuers in registration statements on Form SB–2 are prepared in accordance with generally accepted accounting principles (GAAP) rather than Regulation S–X, it is not anticipated that the preparation of Financial Data Schedules will impose significant burdens, as all of the Financial Data Schedule items are commonly found in GAAP. Comment was solicited as to whether there were specific items of information in the proposed Financial Data Schedules that would be burdensome for small business issuers to include. No commenters addressed this question. Accordingly, the Regulation S–B requirements for the content of Financial Data Schedules are the same as those of Regulation S–K.

As stated above, a newly phased in electronic filer will be required to furnish the Financial Data Schedule with its first mandated electronic filing that includes financial statements not incorporated by reference from an earlier filing. The Proposing Release requested comment concerning whether the initial Financial Data Schedule should require information for all historic periods for which financial statements are included in the registration statement or periodic report or only for the most recent financial reporting period. As the majority of commenters who addressed this issue urged, the initial Financial Data Schedule will require data only for the most recent fiscal year or interim year to date period, or both (if included in a registration statement to which the Schedule relates), for which financial statements have not been filed previously.[300] Over a period of years, a database of annual and quarterly information will accumulate, but development of three years of information will not be required upon entry into the system.

Where information in financial statements is restated, *e.g.*, to reflect an acquisition accounted for as a pooling of interests, an accounting principle change, a reorganization or recapitalization, or the correction of an error, the rules require the filing of an amended or restated Financial Data Schedule, as proposed.[301] The document header to the Financial Data Schedule would specify that information in the Schedule had been restated or amended.

The Commission requested comment on the proposed Financial Data Schedule system, particularly with respect to the use of formatted schedules to tag the required data, the data proposed to be included in such schedules, whether there is any need at the outset to include additional information from the Securities Act and Exchange Act Industry Guides and the treatment of restatements. Many of the comments focused on the burden of developing financial information for the Financial Data Schedules that exceeds the requirements for information included in financial statements. As a result of these concerns, the schedules have been revised to permit greater aggregation and flexibility and to omit the requirement to disclose separately amounts that have been aggregated or combined in the financial statements. Other than the property, plant and equipment line item that was added to the Article 5 Schedule to facilitate its use by real estate companies, as noted above, no additional line items are being adopted in the final rule, except where necessary to replace one or more detailed or unclear items.

As stated in the Proposing Release, consideration has been given to whether the Financial Data Schedules also should require *pro forma* financial information, *i.e.*, financial information prepared to show the effect on a registrant's historical financial statements of a proposed or consummated transaction, such as a business combination or an acquisition

[297] 17 CFR 229.801(f) and 229.802(d).

[298] Item 601(c)(5)(iv) of Regulation S–K and Item 601(c)(5)(iv) of Regulation S–B.

[299] See Appendix A to Item 601(c) of Regulations S–K and S–B.

[300] If the first filing to be made after a registrant becomes subject to the electronic filing requirements is a Form 10–K or Form 10–KSB, it may be filed in paper. Financial Data Schedules are required only in electronic filings. Accordingly, it is likely that many electronic filers will file an initial Financial Data Schedule as an exhibit to Form 10–Q or 10–QSB.

[301] Item 601(c)(3)(iii) of Regulations S–K and S–B.

or disposition of a business.[302] Initially the Commission will exclude *pro forma* information from the Financial Data Schedule requirement for filers subject to review by the Division of Corporation Finance, as proposed.[303] Thus, financial information reflecting the consummation of acquisitions or dispositions of a business will be reflected in the Financial Data Schedules filed with the first quarterly or annual report filed after consummation of the transaction.

4. Liability for the Financial Data Schedule

Commenters expressed support for the proposed measures to address liability concerns associated with the Financial Data Schedules because of the public availability of the data outside the context of the full financial statements and footnotes. The rules, like the proposal, permit registrants to qualify an item in the Financial Data Schedule by referencing notes to the Financial Data Schedule or notes to the financial statements [304] or placing a qualifying legend on the Financial Data Schedule.[305]

The Commission also is adopting the proposed safe harbor provision [306] stating that any item provided in the Schedule, in accordance with the rules governing the Schedule, will not be subject to liability under the federal securities laws, except to the extent that the financial statements and other information from which the data were extracted violated the federal securities laws. The rules also provide, as proposed, that Financial Data Schedules are not deemed "filed" for purposes of Section 11 of the Securities Act, Section 18 of the Exchange Act, or Section 323 of the Trust Indenture Act, or otherwise subject to the liabilities of such sections.[307] Finally, the adopted rules clarify that while an exhibit, a Financial Data Schedule does not constitute part of a registration statement.

E. Graphic and Image Material

1. General

While most information filed with the Commission is textual and financial material, limited graphic and image material, such as pictures, graphs and company logos ("graphic material"), is contained in documents submitted to the Commission and disseminated in paper. As noted in the Proposing Release, because of difficulties associated with sending and interpreting graphics and image material in electronic submissions, EDGAR will initially not accommodate electronic submission of graphic material.[308]

The graphic and image rules, as proposed, require electronic filers to list in an appendix any omitted graphic material and provide a fair and accurate narrative description of such material.[309] If the substantive information conveyed by the omitted graphic material is narratively described in all material respects in the body of the electronic filing,[310] the appendix simply will list the omitted material and cross-reference the section of the filing containing the description of such material. Unlike the EDGAR Pilot requirements, electronic filers will not be required to describe differences relating to corporate logos, pagination, color, or type size and style.[311]

Recent amendments to the executive compensation rules [312] require most registrants to file a performance graph with the Commission [313] that compares the registrant's cumulative total shareholder return over a five-year period with returns on, respectively, a broad equity market index, and either a published industry index or registrant-determined peer or peer group (or in the alternative, a group comprised of issuer(s) with similar market capitalizations), in proxy or information statements relating to an annual meeting of security holders at which directors are to be elected (or special meeting or written consents in lieu of such meeting).[314] At this time, the performance graph cannot be translated readily into a set of characters that EDGAR can process.

Accordingly, Transitional Filers were informed that they may provide the performance graph information to the Commission in one of two ways.[315] First, the performance graph may be furnished to the Commission in paper under cover of Form SE. Alternatively, the information contained in the performance graph may be furnished in the electronically submitted document, preferably through use of a chart that would provide the data points and describe and interpret the data in the required graph.[316] At the same time the electronic proxy or information statement containing the performance graph data is filed with the Commission, a supplemental copy of the paper document containing the graph as disseminated should be submitted to the appropriate Division Branch Chief when the electronic filing is made. Currently, the staff is working to determine the optimal way in which to provide for the electronic submission of the

[302] The requirements for the preparation of *pro forma* financial information are contained in Article 11 of Regulation S–X [17 CFR 210.11–01, 210.11–02, and 210.11–03].

[303] Item 601(c)(1)(v) of Regulations S–K and S–B. *Pro forma* financial information will be required in Financial Data Schedules submitted pursuant to PUHCA. *See* the companion PUHCA release.

[304] Item 601(c)(3)(ii) of Regulations S–K and S–B.

[305] *See* Item 601(c)(3)(i) of Regulations S–K and S–B, which permit registrants to place the following legend on their Financial Data Schedules: This schedule contains summary financial information extracted from [Identify specific financial statements] and is qualified in its entirety by reference to such [Identify filing].

[306] Item 601(c)(1)(iii) of Regulations S–K and S–B.

[307] Rule 402 of Regulation S–T and Item 601(c)(1)(iii) of Regulations S–K and S–B. Information in the Financial Data Schedules taken from financial statements, schedules and disclosures in response to industry guides, will continue to be subject to liability under Sections 12(2) [15 U.S.C. 771(2)] and 17(a) [15 U.S.C. 77q(a)] of the Securities Act and Section 10(b) [15 U.S.C. 78j(b)] of the Exchange Act, except as provided in the safe harbor provision.

[308] *See* section IV.B, *supra*, addressing the treatment of annual reports to security holders.

[309] Rule 304 of Regulation S–T. Ordinarily, the appendix will be placed at the end of the pertinent document. If the document is disseminated to security holders, it should be placed at the end of such document. For example, if Part I of a Form S–1 registration statement contained a map, then the appendix must be placed at the end of the prospectus rather than of the registration statement.

[310] Filers can describe graphs, for example, foreign currency prices measured against U.S. dollars, in narrative form through the use of charts that provide the data points and describe and interpret the data.

[311] The Temporary Rules were amended to be substantially similar to the rules adopted today. See Securities Act Rule 499(d)(3), Exchange Act Rule 12b–37(d) and Trust Indenture Act Rule 0–12(d), as amended, effective July 15, 1992.

[312] Release No. 33–6962 (October 16, 1992) [57 FR 48126], as corrected in Release No. 33–6966 (November 9, 1992) [57 FR 53985].

[313] Item 402(*l*) of Regulation S–K.

[314] The performance graph measures the cumulative total return on a dividend-reinvested basis from the "measurement point," which is established by reference to the market close on the last trading day before the beginning of the registrant's fifth preceding fiscal year. To construct each of the required return lines, registrants must assume a $100 investment in the registrant's stock (or in the basket of stocks represented by a given index), thereby determining how many shares of its own stock (or of shares in the index) can be purchased at the prevailing market price at the measurement point. Any dividends must be reinvested in additional shares of the registrant's stock (or in the basket of stocks represented by a given index) at the then-prevailing market price at the frequency with which the dividends are paid. The value of the investment as of each point plotted on a given return line is the number of shares held at that point times the then-prevailing market price.

[315] On November 13, 1992, a letter explaining the impact of the new executive compensation and proxy rules was mailed to Transitional Filers under the signature of Mauri Osheroff, Associate Director—Regulatory Policy, Division of Corporation Finance.

[316] If this alternative is chosen, the paper version of the proxy or information statement disseminated to security holders would, of course, contain the required line graph. See the letter referred to in the previous footnote for an example of performance graph information presented in a chart.

performance graph. Until further notice, the foregoing options will continue.[317]

The Commission has eliminated the current requirements in Forms 8–A and 18[318] that copies of securities certificates be filed, as proposed. This revision applies to both electronic and paper filers.

2. Liability and Retention Period

The graphic material disseminated to shareholders in paper will be deemed to be part of the electronically filed document for purposes of the liability and anti-fraud provisions of the federal securities laws.[319] In response to comment, a safe harbor has been included in the graphic and image rules.[320] The safe harbor provides that to the extent descriptions of graphic and image material in an electronic filing or appendix thereto represent a good faith effort to fairly and accurately describe omitted graphic and image material, they will not be subject to the liability and anti-fraud provisions of the federal securities laws. As proposed, electronic filers will be required to retain copies of a paper document containing graphic and image material for five years after the filing date of the document or date appearing on the document, whichever is later.[321] Copies of the retained documents must be furnished to the Commission or staff upon request.

F. Rule and Form Changes Facilitating Electronic Filing

1. General

The rules adopted today reflect substantial restructuring. Unlike the proposed rules, specific changes applicable to electronic filers have been grouped together in Regulation S–T, to the extent practicable, rather than being added to many of the current regulations, forms and schedules. This approach should assist filers in familiarizing themselves with the electronic filing requirements.

Rather than amending current forms to add various electronic filing paragraphs, Regulation S–T has been expanded to clarify that the following requirements applicable to paper filings do not apply to filings in electronic format: The requirement to submit multiple copies of documents to the Commission;[322] the requirement that documents submitted to the Commission be signed manually;[323] requirements relating to type size, font, and legibility;[324] and requirements regarding paper size, type size, sequential page numbering, and binding.[325] Furthermore, Regulation S–T contains alternatives to presenting text in required bold-face type or red ink[326] and states that foreign currency denominations must be expressed in words or letters in the English language in electronic filings and not in representative symbols.[327]

Amendments pertaining to definitions have been adopted as proposed. Regulation S–T includes definitions that reflect electronic filing requirements.[328] The terms "electronic filer" and "electronic filing" have been added to rules under the Securities Act,[329] the Exchange Act,[330] and the Trust Indenture Act.[331] Further, the definition of terms in Regulation C under the Securities Act has been expanded to state that the term "graphic communications," which appears in the definition of "write," or "written" in section 2(9) of the Securities Act,[332] includes magnetic impulse or other forms of computer data compilation.[333] The changes outlined below also facilitate electronic filing.[334]

2. Supplemental Information

Electronic filers will be required to submit supplemental information in paper format, as proposed, if return of the information after staff review was requested and/or the information was the subject of a confidential treatment request under Rule 83, which would protect it from public disclosure under FOIA.[335] Supplemental information that is submitted in electronic format will be retained in the non-public EDGAR storage area along with all other correspondence, but may be reachable by members of the public pursuant to FOIA requests, as in the case with paper correspondence.

3. Fee Tables

To facilitate verification that required fees are paid, both paper and electronic registrants are required to disclose in a note to existing fee tables the basis for fee calculations in connection with the registration of securities pursuant to the Securities Act.[336] Moreover, as proposed, cover pages containing fee tables will be added to proxy and information statements.[337] Paper and electronic filers are required to reflect in notes to the proxy and information statement fee tables any offset fees[338] that have been paid with other filings and identify such filings.

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[317] Rules 304(d) and 311(b) of Regulation S–T.

[318] 17 CFR 249.218.

[319] This is not the case under the provision of the amended Temporary Rules relating to graphic materials [17 CFR 230.499(d)(3)].

[320] Rule 304(b) of Regulation S–T.

[321] Rule 304(c) of Regulation S–T. The five-year period comports with the signature retention period of Rule 302(b) of Regulation S–T. The amended Temporary Rules do not contain a similar provision

[322] Rule 309 of Regulation S–T.

[323] Rule 302 of Regulation S–T.

[324] Rule 308 of Regulation S–T.

[325] Rule 309 of Regulation S–T. As a result of the restructuring, only limited amendments have been made to the forms.

[326] Rule 307 of Regulation S–T.

[327] Rule 306 of Regulation S–T.

[328] See generally, Rule 11 of Regulation S–T. For example, Rule 11(m) defines the term "official filing" to mean a microfiche copy, prepared in compliance with the Commission's administrative regulations and other requirements, of a registration statement, report or other document filed under the federal securities laws, regardless of filing medium, and exclusive of header information, tags and any other technical information required in an electronic filing. The term "original," when used or implied in the federal securities laws, rules, regulations or forms, is defined in Rule 11(n) to include the writing itself or any counterpart intended to have the same effect by a person executing or issuing it; if data are stored in a computer or similar device, any printout or other output readable by sight, shown to reflect the data accurately, would be an original.

[329] Securities Act Rule 100(a)(6) and (7) [17 CFR 230.100(a)(6) and (7)].

[330] Exchange Act Rule 0–1(a)(5) and (6) [17 CFR 240.0–1(a)(5) and (6)].

[331] Trust Indenture Act Rule 0–2(g) and (h) [17 CFR 260.0- 2(g) and (h)].

[332] 15 U.S.C. 77(b)(9).

[333] Definition of "graphic communications" in Securities Act Rule 405 [17 CFR 230.405]. This is the same as in the Temporary Rules, both before and after amendment. See, e.g., amended Securities Act Rule 499(c)(8) [17 CFR 230.499(c)(8)].

[334] Two proposals have not been adopted. First, the Proposing Release contained a proposal that would have amended the Exchange Act Form 10–K exhibit requirement to require electronic and paper filers to provide an exhibit that describes each class of the registrant's equity securities, excluding convertible debt securities, registered under Exchange Act Section 12 or 15(d) [15 U.S.C 78o(d)]. Commenters who addressed the issue were unanimously opposed to this proposal. In light of these concerns as well as the minimal relevance of the proposal to electronic filing, the provision has not been adopted. Second, the proposals would have amended Schedule 13E–3 to require all filers, both paper and electronic, that incorporate a preliminary proxy or information statement into a Schedule 13E–3 to resubmit, with the definitive copy of the Schedule, current versions of all exhibits previously filed on a non-public basis. Recent amendments to the proxy rules render this issue moot. See Release No. 34–31326 (October 17, 1992) [57 FR 48276].

[335] Supplemental information is submitted pursuant to Securities Act Rule 418 [17 CFR 230.418], Exchange Act Rule 12b–4 [17 CFR 240.12b–4] and Rule 83 of the Commission's Regulation Concerning Information and Requests [17 CFR 200.83]. See also Rule 101 of Regulation S–T.

[336] Registrants will be required to specify the paragraph of Securities Act Rule 457 [17 CFR 230.457] relied upon to calculate the registration fee, as proposed.

[337] Exchange Act Rules 14a–6(m) and 14c–5(b). The fee tables reference Exchange Act Rule 0–11 [17 CFR 240.0–11]. Additional information unrelated to fees also will have to be disclosed on the cover pages. See section IV.F.7, *infra*.

[338] See the fee offset provisions of Securities Act Rule 457(b) [17 CFR 230.457(b)] and Exchange Act Rule 0–11(a)(2) [17 CFR 240.0–11(a)(2)].

4. Schedules 13D and 13G

In recognition of the importance of Schedules 13D and 13G to the investing community, under the rules adopted today, a Schedule 13D or 13G or amendment thereto must be filed electronically if the company to which the schedule relates has been phased in to EDGAR. As a result, situations may arise where a Schedule 13D or 13G that was initially filed in paper must be amended electronically because the registrant becomes subject to the electronic filing requirements subsequent to filing of the Schedule but prior to filing of the amendment.

As proposed, both the text and the exhibits to the Schedule would have had to be restated electronically upon amendment. Several commenters maintained that this requirement was unduly burdensome. Accordingly, the rules provide, in a change from the proposals, that only the text of the Schedule 13D or 13G, as amended, will have to be filed in electronic format.[339] Either the text must be restated in its entirety or the original Schedule 13D or 13G and all amendments must be filed electronically. Consistent with the general treatment of amendments to paper exhibits in EDGAR, only new exhibits and amendments to paper exhibits will have to be filed electronically; exhibits that had been initially filed in paper will not have to be refiled in electronic format.

5. Proxy and Information Statements

As proposed, a new cover page will be required in connection with all Schedule 14A and 14C proxy and information statements.[340] The Schedule 14A and 14C cover pages require filers to: (a) indicate whether a preliminary proxy statement or definitive proxy statement (or, regarding Schedule 14A filers, soliciting material pursuant to Rules 14a–11(a) or 14a–12) is being filed; (b) name the registrant to which the proxy statement relates as well as the name of the file if different; and (c) provide filing fee information.[341]

As discussed earlier,[342] electronic filers must file preliminary proxy or information statements relating to Item 14 of Schedule 14A (Mergers, consolidations, acquisitions and similar matters) in paper where confidential treatment is desired.[343] If Item 14 material is filed electronically, it will be treated as public material. Further, solicitation materials submitted to the Commission under cover of Notice of Exempt Solicitation will be permitted, but not required, to be provided to the Commission in electronic format.[344]

Finally, forms of proxy[345] should be filed at the end of the Schedule 14A proxy statement rather than as a separate document in the submission.[346] This practice differs from that in the EDGAR Pilot.

6. Form 11–K

In lieu of the Form 11–K financial statements, employee benefit plans subject to ERISA may file plan financial statements and schedules prepared in accordance with the financial reporting requirements of ERISA. Since the electronic filing of ERISA financial statements on EDGAR would be difficult at present, due to their specialized format, the rules[347] provide, as proposed, that these financial statements may be filed in paper under cover of Form SE.[348]

7. Trust Indenture Act Provisions

The rules provide, as proposed, that the requirement to bind separately the statement of eligibility and qualification of each person to act as a trustee under the Trust Indenture Act of 1939 from other exhibits does not apply to electronic filers.[349] Accordingly, this statement must be submitted as an exhibit in the same electronic submission as the subject registration statement to which it relates or an amendment thereto,[350] provided that a registrant that relies on Trust Indenture Act Section 305(b)(2)[351] for determining the eligibility of the trustee under an indenture for securities to be issued, offered or sold on a delayed basis by or on behalf of the registrant must file a statement of eligibility as an exhibit to a post-effective amendment to the registration statement to which the statement relates. Unlike the current paper-based system, the statements will not receive a separate 22-file number.

As noted earlier, while Forms T–3[352] will be required to be filed electronically once the registrant is phased in, exemptive requests and applications pursuant to the Trust Indenture Act, such as those on Form T–4, have been excluded from electronic submission.[353]

8. Redlining Changed Materials

Two requirements exist for filers to mark changes in revised material.[354] During the initial stages of EDGAR, as proposed, electronic filers subject to such a requirement must redline changed material by inserting tags at the beginning and end of each paragraph containing a change.[355] Because of the format of financial statements and notes thereto, changes to this information will not have to be marked. In order to relieve electronic filers from the burden of marking materials to reflect changes, the Commission is developing a system that will permit the staff to compare at their workstations documents as originally filed and as amended.

V. Other Matters

A. EDGAR Filer Manual

In connection with the new electronic filing rules and amendments, electronic filers should consult the EDGAR Filer Manual, which provides details on technical formatting requirements for

[339] Rule 101(b)(2) of Regulation S–T. The text of the Schedule 13D or 13G will have to be restated in electronic format in its entirety only one time, *i.e.*, only at the time that the first amendment to the schedule is filed after the subject company becomes an electronic filer.

See section III.C.2, *supra*, for discussion regarding Schedules 13D and 13G filed by an electronic filer with respect to a paper registrant. If an electronic filer elects to file an amendment to a paper format Schedule 13D or 13G in electronic format, then it must file the complete text of the Schedule, as amended.

[340] The new cover page requirement will apply to paper as well as electronic filers. Currently, information concerning the nature of the transaction and fees generally is included in cover letters attached to Schedules 14A and 14C. The cover page does not have to be disseminated to security holders.

[341] The cover sheet for Schedule 14A and Schedule 14C information will not have to be disseminated to security holders.

[342] See section III.C.3, *supra*.

[343] See Exchange Act Rule 14a–6(e)(2)(ii). The filed material must be marked "Confidential, For Use of Commission Only."

[344] See Section III.C.2, *supra*.

[345] Filing requirements for proxy statements and forms of proxy are set forth in Exchange Act Rule 14a–6 [17 CFR 240.14a–6].

[346] See the EDGAR Filer Manual for further information.

[347] See General Instruction E to Form 11–K.

[348] 17 CFR 249.444.

[349] These statements of eligibility are filed under cover of Form T–1 [17 CFR 269.1] and Form T–2 [17 CFR 269.2]. See Items 601(b)(25) of Regulation S–B [17 CFR 228.601(b)(25)] and 601(b)(25) of Regulation S–K [17 CFR 229.601(b)(25)]. As noted in Section V.F.2, *infra*, exhibits subsequent to number (19) have been renumbered.

[350] This is a change from EDGAR Pilot practice, in which such statements were filed as separate documents.

[351] 15 U.S.C. 77eee(b)(2).

[352] 17 CFR 269.3. Rule 101 of Regulation S–T.

[353] See Section III.C.3.f, *supra*.

[354] Securities Act Rule 472(a) [17 CFR 230.472(a)] requires that any amendment to a registration statement be marked (i.e., redlined) to indicate the changes. Exchange Act Rules 14a–6(i) [17 CFR 240.14a–6(i)] and 14c–5(e) [17 CFR 240.14c–5(e)] require that any amended or revised proxy or information statement materials be marked to indicate changes.

[355] Rule 310 of Regulation S–T. Tags reflecting changed material will be deleted prior to public dissemination of the changed material. The amended Temporary Rules also require tags to indicate changes. See Securities Act Rule 499(d)(5), Exchange Act Rule 12b–37(d) and Trust Indenture Act Rule 0–12(d), as amended, effective July 15, 1992.

electronic submissions. The most recent version of the EDGAR Filer Manual was disseminated on July 1992. It is anticipated that an updated version will be issued in March 1993, after adoption by the Commission, and another updated version will be issued before effectiveness of the Financial Data Schedule requirements. Compliance with the technical formatting requirements will be essential, since failure to comply with certain formatting requirements could delay the acceptance of an electronic submission. The rules adopted today require compliance with the provisions of the EDGAR Filer Manual.[356]

The EDGAR Filer Manual and updates will be available in paper.[357] They also will be available immediately upon issuance in electronic format through the EDGAR electronic bulletin board.[358] When the number of updates makes the EDGAR Filer Manual unwieldy, a complete, updated and integrated version will be issued.

B. Data Tagging

As more fully discussed in the Proposing Release, in order to receive and process information from many sources, an electronic system such as EDGAR requires a uniform means of identifying information, commonly referred to as "data tagging." Tags enable the system to recognize and process information automatically, without human intervention. The limited data tagging scheme employed in the EDGAR Pilot has been replaced in EDGAR by Standard Generalized Mark-up Language ("SGML") tags, as proposed.[359] Transitional filers are currently following this scheme.

As noted in the Proposing Release, some tags are required in submission headers,[360] while others are required within the body of the submission, such as document headers. Other tags are required in a submission based on its contents, for example, a submission containing a Form 10–K would be required to include a number of tags in the submission header, including the tag "<PERIOD>" followed by the end date of the period covered by the report. Some tags are required to be inserted in the body of an electronic document, such as tags used to identify any portions of the text that have been changed from a previously filed document.[361] Tags also will be required in Financial Data Schedules to facilitate filing the schedules in a standard format.[362]

As more fully discussed in the Proposing Release, filers must include the tag "<TABLE>" at the beginning of data that exceeds 80 positions and place the tag "</TABLE>" following the wide data. Tags also must be used within tables and charts that exceed 80 positions to designate table headings ("<CAPTION>"), stub entries ("<S>"), columns ("<C>"), and footnotes that are to be separated from numerical data ("<FN>").

Comment was solicited in the Proposing Release as to whether all tabular information that does not exceed 80 characters in width should be marked with a beginning table tag (e.g., "<TABLE>") and an end table tag (e.g., "</TABLE>") to enable disseminators to identify all tables in a document. In view of the burdens that this would impose on filers, particularly during the initial stages of EDGAR when they are familiarizing themselves with electronic filing, the rules provide, as proposed, that tabular and columnar information that does not exceed 80 characters in width may, but need not be, tagged.

The use of other tags is voluntary to aid in the processing and presentation of electronic filings. For example, if a filer desires to begin a page at a new point other than would be imposed automatically by EDGAR, the tag "<PAGE>" would be used. In addition, the "<SRO>" tag may be inserted to identify the national securities exchange on which the subject securities are listed, if any, or the national securities association whose facilities are used to disseminate quotation information.

Further, it is strongly recommended that filers include tags identifying a person the staff may contact if there are any questions regarding the receipt and acceptance of the electronic submission, as well as a telephone number where the person can be reached (i.e., "<CONTACT>," "<NAME>," and "<PHONE>"). These contact identification tags are easily inserted by using the EDGARLink software or by manually typing them in submission headers.[363]

C. One-Stop Filing

Companies whose securities are listed on a national securities exchange are required to file copies of Exchange Act reports and other documents with the stock exchanges.[364] In addition, copies of registration statements and other documents relating to proposed public offerings of securities must be filed with the National Association of Securities Dealers ("NASD")[365] and the states.[366] Frequently documents filed with the Commission are used to satisfy self-regulatory organization ("SRO") and state blue sky law requirements with respect to securities offerings. The Commission has been working with the SROs, including the exchanges and the NASD, and the states through the North American Securities Administrators Association ("NASAA") to develop a system in which EDGAR filings could be used to satisfy the requirements of the various parties.

Although one-stop filing is not currently available, it is contemplated that EDGAR will provide various SROs and the states, via NASAA, with a direct feed of SRO and state required public filings that are designated for such treatment by an electronic filer, in priority order of acceptance. An electronic filer may indicate that a filing should be forwarded to an SRO or the states by including an optional tag in the submission header.[367] Under the contemplated system, the SROs and the states would furnish the connection with EDGAR and maintain facilities to

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[356] Rule 301 of Regulation S–T.

[357] The EDGAR Filer Manual and EDGARLink software are available from Disclosure Inc., Public Reference Room, U.S. Securities and Exchange Commission, Mail Stop 1–2, 450 Fifth Street, NW., Washington, DC 20549, or call (800) 638–8241 or (301) 951–1350.

[358] See section V.E, *infra*, regarding the filer's option to subscribe to the EDGAR electronic bulletin board.

[359] See the EDGAR Filer Manual and section V.B. of the Proposing Release for a complete discussion of data tagging. All non-public tagged information will be removed prior to dissemination.

[360] For example, the following tags are required in all submission headers: "<SUBMISSION>", which marks the beginning of a submission and "<TYPE>", which marks the type of submission being filed, e.g., form type, module or segment. See the EDGAR Filer Manual for a complete listing of required tags and when they are used. The tag "<AUDITOR>", which identifies the auditor in any filing containing audited financial statements, and the tag "<BOX–405>" in a Form 10–K submission header where the company can represent that its insiders had not failed to timely file reports pursuant to section 16 of the Exchange Act [15 U.S.C. 78p] are anticipated to be required tags in the future.

[361] See section IV.F.8, *supra*, regarding redlining changed materials.

[362] See section IV.D, *supra*, for a detailed discussion of Financial Data Schedules.

[363] See the EDGAR Filer Manual for further information.

[364] Section 13(a) of the Exchange Act [15 U.S.C. 78m(a)].

[365] NASD Manual (CCH) ¶2151.02.

[366] States often coordinate their securities laws filing requirements with those of the federal government. See, e.g., Cal. Corp. Code § 25111(b) (West Supp. 1992); Pa. Stat. Ann. tit. 70, 1–205 (Purdon Supp. 1991); and Tex. Rev. Civ. Stat. Ann. art. 581–7 (Vernon Supp. 1992).

[367] Electronic filers could submit to the states via EDGAR only filings that also are filed under the federal securities laws. In addition, they could file on EDGAR a new form to be proposed by NASAA, Form EU–1, for state filings relating to previously or simultaneously submitted federal filings. Submissions on the proposed Form EU–1 would then be routed through the EDGAR system to the states' system for further processing.

receive filings directed to them. The states and SROs would be able to obtain other public filings through access to the public EDGAR database by a low priority query of the EDGAR system.[368]

NASAA is currently developing an electronic securities filing system for use by state securities regulatory agencies. This system, named the Securities Registration Depository ("SRD"), is intended to complement EDGAR by offering a "one-stop" filing capability to filers who must comply with both state and federal laws prior to offering registered securities for sale. When operational, the SRD is to receive copies of offering materials directly from EDGAR that have been designated by the originating filer for state distribution. The SRD will then forward these materials to specific designated agencies for their independent review processing.

In November 1992, NASAA released a business plan for developing and operating the SRD system. NASAA is currently soliciting bids from qualified vendors for specific SRD development services identified in the document. NASAA expects the SRD to be operational for pilot filer use beginning in 1994. Questions regarding the SRD program can be directed to Mr. Duane Whitt, NASAA Director of Data Processing and Telecommunications on (202) 737–0900.

D. Paper Copies

1. Paper Copies Required From Electronic Filers

The EDGAR Authorization Act requires electronic filers to submit paper copies of electronic filings for at least the first year after they are mandated to file electronically (or for such shorter period that the Commission determines is appropriate).[369] Accordingly, unless expressly notified otherwise by the Commission, a filer making any filing on EDGAR, including Williams Act and tender offer submissions, will be required, as proposed, to furnish the Commission with a paper copy of each electronic filing for one year after its mandated electronic filing date.[370] While numerous commenters objected to this requirement, it is mandated by statute. Nevertheless, the Commission has the authority to shorten the period if the requisite determinations can be made after the "significant test group" has successfully filed.[371]

However, the requirement has been structured to minimize the burden on filers. Either paper printouts of the EDGAR filing or traditional paper filings will be acceptable. If the copy being submitted is a paper printout of the electronic filing, the header information specified in the EDGAR Filer Manual must be omitted to ensure that confidential information contained in the header remains non-public. Only one paper copy of the filing need be submitted. Signatures are not required in the paper copy.

To avoid confusion with a paper filer or a paper filing made pursuant to a temporary hardship exemption, the following legend must be set forth on the paper copy: This conforming paper format document is being submitted pursuant to rule 901(d) of regulation S–T.[372] The requirement to submit paper copies applies only to filings under the Securities Act, Exchange Act, PUHCA, Trust Indenture Act, and the Investment Company Act, not to other submissions, such as Financial Data Schedules or correspondence.[373] As proposed, the paper copies must be received by the Commission no later than six business days after the electronic filing. Paper copies will be retained by the Commission for two months following their submission. Microfiche made from the electronic filing, not the paper copy, will constitute the Commission's official filing.

2. Paper Copies of Electronic Filings From the Commission

In connection with implementation of the EDGAR system, some filers have expressed the desire to have for their records a paper copy of the electronic document accepted and filed with the Commission. Filers may request, at their expense,[374] paper copies of test and live filings through the Commission's electronic mail vendor by so indicating in the submission header, or upon written request to the Commission's paper and microfiche services contractor, a copy of the public filing.[375] Paper copies of the filed electronic document also may be available from other vendors offering such services. Electronic mail subscribers may request return copies, at their expense, of test and live filings by so indicating in the submission header. The return copy will be transmitted to the filer's electronic mailbox for downloading and printout by the filer.

E. EDGAR Electronic Mail/Bulletin Board

Filers have the option to subscribe to the EDGAR electronic mail/bulletin board service, which will provide for rapid electronic communications from the Commission. Filers who do not subscribe to this optional service, which will function in connection with, but separately from EDGAR,[376] will receive communications from the Commission, as is currently the case, through first-class United States mail.[377]

At the outset, the electronic mail service will be available for EDGAR to send acceptance and suspense (i.e., errors found) messages, as well as return copies of electronically filed documents, at a cost borne by the subscriber. In addition, subscribers will be able to receive, at their expense, general

[368] The contemplated system would permit the SROs and the states, at their option and expense, to use the EDGAR electronic mail/bulletin board system and develop a communications system to notify filers and their agents regarding the status of their SRO or state filing. All electronic filings obtained by the states or SROs via EDGAR could be used solely for regulatory purposes.

[369] See section 35A(d) of the Exchange Act [15 U.S.C. 78*ll*(d)]. As Transitional Filers are volunteers, they are not required to submit paper copies of their filings until they are mandated to file electronically.

[370] Rule 901(d) of Regulation S–T. Third party filers will be required to provide paper copies of their electronic filings in accordance with the status of the subject company.

[371] See section 35A(d)(3) of the Exchange Act which provides that the Commission may shorten the one-year period when the Commission has gained enough experience with the system to make a finding that the EDGAR system: is reliable; provides a suitable alternative to such written and printed filings; and assures that the provision of information through the EDGAR system is as effective and efficient for filers, users, and disseminators as provision of such information in written or printed form.

[372] *Id.*

[373] Consistent with this approach, paper copies will not be required of modules or segments submitted on EDGAR for subsequent inclusion in a filing or filings. See section IV.A, *supra*, for a discussion of modular and segmented filing. However, a paper copy of a filing including a module or segment would have to be submitted in its entirety.

[374] The cost is the scheduled rate for paper copies obtained from the Commission through the Commission's paper and microfiche services contractor with one-day response. The paper copies will be sent via first-class U.S. mail. Alternatively, the filer or its agent may contact the Commission's paper and microfiche services contractor regarding delivery, either on an expedited or standard service basis.

[375] Paper copies of test filings, if requested, will be sent to the party who logged onto the EDGAR system to make the test filing. Paper copies of live filings, if requested, will be sent to the registrant, whether submitted by the registrant or by an agent. If several registrants are listed on the filing, the paper copy will be sent only to the first registrant listed.

[376] Subscribers will be charged a one time sign-up fee by the Commission's electronic mail vendor; thereafter, they will be billed on a monthly basis for continued service.

[377] The status of a filing will be conveyed by only two means: direct mail or the optional EDGAR electronic mail system. As receipt and acceptance will be automated, it is not anticipated that staff will be available to respond to telephone inquiries regarding the receipt and acceptance of a particular filing. See section III.D.2, *supra*, regarding receipt and acceptance. If a filer receives a suspense message, the filer support staff will be available to assist the filer during the six business day period the filing is in suspense.

communications regarding EDGAR, such as updates to the EDGAR Filer Manual, through the service's bulletin board feature. Additional services may be added in the future, such as electronic mail transmission of staff no-review and comment letters.[378]

Those who subscribe to this service will contact the service through a personal computer modem to determine whether any electronic mail or bulletin board messages are waiting. If any messages are waiting, the service will so advise. The subscriber may access the message through the modem, read it on the personal computer screen, and request that a paper copy be printed on the personal computer's printer or sent by facsimile transmission or first-class United States mail. Communications from the Commission via the electronic mail/bulletin board service will be directed only to those who are identified by an EDGAR filer in a submission header and who are themselves subscribers.

F. Effect of EDGAR on Paper Filers

1. Documents Delivered to Security Holders

The EDGAR rules will not affect the obligation of paper or electronic filers to deliver to security holders paper copies of documents such as prospectuses, tender offer materials, and proxy or information statements. As proposed, however, the rules afford all paper and electronic registrants filing on Form S–2, or using S–2 level disclosure on Form S–4 or pursuant to Item 14 of Schedule 14A, the option to deliver with the prospectus the Form 10–K or 10–KSB rather than the annual report to security holders.[379]

2. Documents Filed With the Commission

Several minor changes that would affect paper filers as well as electronic filers have been adopted as proposed.[380] First, if in connection with Securities Act registration statements the basis of the calculation is not otherwise evident from the information presented in the fee table, registrants will be required to furnish specific details relating to the calculation in notes to the table.[381]

Second, a new cover page will be required to be filed by paper and electronic filers with proxy and information statements; such cover pages will identify the nature of the filings and set forth fee information.[382]

Third, registrants will submit amendments to Exchange Act filings under cover of the form amended rather than filing such amendments under cover of Form 8.[383] Registrants should designate amendments by adding the letter "A" after the form title, e.g., "Form 10–K/A." In response to comment, signature requirements to amendments to Forms 10–K will remain the same as under Form 8.

Fourth, with respect to amendments to Exchange Act filings, registrants and third-party filers will have to file complete disclosure items as amended, rather than only revised words or lines as permitted currently.[384]

Fifth, copies of securities certificates currently filed in connection with the registration of securities on Exchange Act Forms 8–A and 18 will no longer be submitted to the Commission by either paper or electronic filers.[385]

Sixth, the requirement that a transmittal letter to the annual report to security holders indicate whether the financial statements furnished to the Commission reflect a change from the preceding year in any accounting principles or practices or in the method of applying any such principles or practices has been moved to the transmittal letter for Form 10–K and 10–KSB.[386]

Seventh, the requirements of Item 601 of Regulation S–B and S–K relating to articles of incorporation and by-laws have been bifurcated.[387]

Eighth, Item 601(b)(19) of Regulation S–B and S–K, which pertain to previously unfiled documents, has been moved to the instructions of the Item and revised for clarity.[388]

Ninth, the exhibit requirement relating to filing a power of attorney has been amended to codify the current staff interpretation that a power of attorney must relate to a specific filing or an amendment thereto, and may not confer general authority.[389]

Finally, if under Section 11(a) of the Securities Act[390] an issuer generally makes available to its security holders an earnings statement covering a period of at least 12 months beginning after the effective date of the registration statement, and if such earnings statement is submitted to the Commission, it must be filed as an exhibit to the next periodic report required by Section 13 or 15(d) of the Exchange Act covering the period when the earnings statement is released so that the information is available in the disclosure system.[391]

VI. EDGAR Forms

To accommodate electronic filing in the Pilot, three temporary forms were adopted concurrently with the Temporary Rules: Form ID, the uniform application for identification numbers and passwords; Form ET, the transmittal form for electronic format documents when the filing medium is either magnetic tape or diskette; and Form SE,

[378] Filers cannot use the EDGAR electronic mail service, which is a distinct system from EDGAR, to submit communications, such as responses to staff comments, to the Commission. However, such communications can be submitted electronically via EDGAR as correspondence, so long as the correspondence relates to an electronic filer and the person submitting the correspondence is an electronic filer. Correspondence transmitted through EDGAR will be routed to the appropriate processing branch based upon the EDGAR identification number of the submitter.

[379] See amendments to Item 11 of Form S–2, Item 12 of Form S–4 and Item 14 of Schedule 14A.

[380] In addition, three technical amendments have been adopted as proposed. First, Rule 201.5 of the Rules of Practice [17 CFR 201.5], which lists the business hours of the Commission, has been updated to reflect current federal holidays. Second, Rule 201.25 of the Rules of Practice [17 CFR 201.25], which discusses confidential treatment of certain matters, has been amended to include a reference to the Exchange Act. Finally, Rule 202.7 of the Rules Pertaining to Informal and Other Procedures [17 CFR 202.7], which addresses submittals, has been updated to reflect current filing requirements.

[381] See section IV.F.3, *supra*. Registrants will be required to supply references to any provision of Securities Act Rule 457 [17 CFR 230.457] relied upon in the calculation.

[382] See sections IV.F.5, *supra*.

[383] Form 8 has been rescinded under the rules adopted today.

[384] See amendment to Exchange Act Rule 12b–15. For example, a registrant filing an amended Form 10–K to add some information to its description of business, Item 1 of Form 10–K, would restate Item 1 in its entirety.

[385] See section IV.E, *supra*.

[386] See section IV.B, *supra*.

[387] See Item 601(b)(3)(i) (articles of incorporation) and 601(b)(3)(ii) (by-laws) of Regulation S–B and S–K.

[388] See Instruction 4 to Item 601 of Regulation S–K. Exhibits subsequent to number 19 have been renumbered; additional exhibits (currently Item 601(b)(28) of Regulation S–K) has become Item 601(b)(99) in case additional types of exhibits are required in the future. In addition, the exhibit index to Item 601 of Regulation S–K has been amended to reflect this change by requiring that if a material contract or plan of acquisition, reorganization, arrangement, liquidation or succession is executed or becomes effective during the reporting period reflected by the Form 10–Q or Form 10–K, it must be filed as an exhibit to the Form 10–Q or Form 10–K filed for the corresponding period. Further, any amendment or modification to a previously filed exhibit to a Form 10–K or 10–Q document must be filed as an exhibit to a Form 10–Q or Form 10–K. Such amendment or modification need not be filed where such previously filed exhibit would not be currently required.

[389] See amendment to redesignated Item 601(b)(24) of Regulation S–B [17 CFR 228.601(b)(24)] and Regulation S–K [17 CFR 229.601(b)(24)], which codify *Allied Corporation*, letter from the Office of Chief Counsel, Division of Corporation Finance, dated July 21, 1982.

[390] 15 U.S.C. 77k(a).

[391] The earnings statement will be filed pursuant to subparagraph (iii) of redesignated Item 601(b)(99) of Regulation S–B [17 CFR 228.601(b)(99)] and Regulation S–K [17 CFR 229.601(b)(99)].

the form for filing paper format exhibits. In connection with the amendments to the Temporary Rules, the Commission adopted revisions to Forms ID, ET and SE to allow Transitional Filers to use the operational EDGAR system. These forms have been amended again for permanent use in the operational EDGAR system by mandated electronic filers.[392]

A. Form ID

Form ID was used in the EDGAR Pilot as an application whereby registrants who wish to make electronic submissions obtain a company identification ("Central Index Key" or "CIK") number and PINs to be used as signatures in required filings. Permanent Form ID, like the amended temporary form, will be used to apply for or to amend the codes necessary for access to file on EDGAR,[393] and provide identifying information on companies and individuals who are required to file with the Commission, as well as information on agents who are authorized to file on behalf of such persons. It also reflects the elimination of PIN signature requirements.[394] Form ID requires: (1) The registrant's current Commission file number, if known, in order to assist the staff in assigning access codes; (2) the name, address and telephone number of the registrant's EDGAR contact person to facilitate staff communication regarding EDGAR information, inquiries and access codes; and (3) the name, address, and telephone number of the individual who should receive billing invoices from the Commission. Inasmuch as Form ID is filed in paper and initiates a filer's access to the EDGAR system, the requirement for manual signatures on the Form ID itself has been retained.[395]

B. Form ET

Form ET was the temporary form used when submitting electronic filings to the EDGAR Pilot on magnetic tape or diskette. Like its amended temporary counterpart, permanent Form ET requests more specific information relating to the tape or diskette submitted, the word processing package used, and the hardware used to prepare the diskette than was required under the Pilot. This information is helpful in translating the submission into a form compatible with EDGAR. While no signatures are required on the Form itself, an instruction to the Form reminds the filer that, as with all electronic submissions, required signatures within the documents submitted on the diskette or magnetic tape must be in typed form.[396] Since all fee payments are required to be made through the lockbox,[397] thus eliminating the option of attaching a check to the Form, filers no longer will be required to indicate the method of fee payment on the Form.

C. Form SE

Currently, Form SE is used as a cover sheet to identify a paper format exhibit filed by a Transitional Filer who determines that it is impracticable to file the exhibit electronically. Under the amendments, this Form has been revised, as proposed, to allow its use by an electronic filer as a cover sheet to be attached to any paper format exhibit[398] filed pursuant to the grant of a temporary or continuing hardship exemption.[399] Comment was solicited as to whether signatures to Form SE should be typed, in keeping with other signature requirements associated with electronically filed documents. In response to comment, however, Form SE requires signatures to be in manual format, as with other paper filings, except where the Form SE pertains to an exhibit filed pursuant to a temporary hardship exemption. In such case, given the timing considerations associated with temporary hardship exemptions, the signatures to Form SE may be in typed form, which is consistent with the treatment of filings made under cover of Form TH.[400]

VII. Cost-Benefit Analysis

In the Proposing Release, the Commission requested the public to supply its views in the evaluation of the costs and benefits associated with the implementation of the proposals. The Commission has considered carefully the comments received pursuant to that request. The changes made in response to these comments are designed to increase registrant cost-savings without sacrificing information that would materially benefit security holders, the public or the Commission.

First, the general structure of the changes applicable to electronic filers has been streamlined by grouping them together in Regulation S–T, similar to the aggregation of disclosure rules in Regulation S–K. As proposed, rules or instructions specifically relating to electronic filing would have been added to virtually all of the regulations, forms and schedules. Second, in response to concerns that refiling of paper exhibits upon amendment would be unduly burdensome, the Commission has determined to require only the filing of the amendment in electronic format rather than restatement of the amendment and the exhibit to which it relates, except in the case of amendments to the articles of incorporation and by-laws. Third, where a 13D or 13G that was initially filed in paper must be amended electronically because the registrant becomes subject to the electronic filing requirements subsequent to filing of the Schedule but prior to filing of the amendment, only the text of the Schedule 13D or 13G, as amended, must be filed electronically rather than the complete schedule, including all current exhibits, as proposed. In such case, any new exhibits or amendments to exhibits to the Schedule 13D or 13G will have to be filed electronically; however, consistent with the approach outlined above, these amendments need not restate the exhibits to which they relate. Fourth, under the proposals, Schedules 13D and certain cash tender offers would have been considered filed on that business day only if accepted by 5:30 p.m. Eastern Time. In light of commenters' remarks, however, this requirement has been eliminated. Consistent with all other filings, their date of filing is the business day on which the filing is received provided

[392] As noted in Section III.E.2, *supra*, the Commission also has adopted Form TH, Notification of Reliance On Temporary Hardship Exemption, as an EDGAR form.

[393] See section III.D.3, *supra*, regarding identification and login procedures for detailed descriptions of these codes. The CIK is the one code that may not be changed.

[394] The Form ID adopted in the amended Temporary Rules, which is used by Transitional Filers, is substantially similar to the permanent Form ID.

[395] The amendments also require training agents, who will provide courses of instruction regarding the use of EDGAR, to obtain an identification number by filing a Form ID. These training agents will be given special identification numbers to ensure that all submissions made by them will be treated as test filings.

[396] The Form ET adopted in the amended Temporary Rules requires substantially the same information as required by the permanent Form.

[397] See section III.D.7, *supra*, regarding payment of filing fees through the lockbox.

[398] See section III.C.1.d, *supra*, regarding timing requirements for filing paper exhibits under cover of Form SE.

[399] See section III.E, *supra*, regarding hardship exemptions. The amendment represents a substantial revision to this Form, primarily because of the existence of hardship exemptions. Because the amended Temporary Rules do not mandate electronic filing for Transitional Filers, provisions for requesting hardship exemptions were unnecessary. As a consequence, the Form SE used in the EDGAR Pilot was not modified substantially when the Temporary Rules were amended. In accordance with the rules adopted today, Form SE also may be used to file Form 11–K financial statements and schedules prepared in accordance with the financial reporting requirements of ERISA as well as the performance graph required by Item 402(l) of Regulation S–K. See sections IV.F.6 and IV.E.1, *supra*.

[400] See section III.E.2, *supra*.

that certain conditions are satisfied. Finally, as proposed, the rules provide for a temporary hardship exemption when an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of an electronic filing. Unlike the proposal which would have required the Commission, or the staff pursuant to delegated authority, to grant a request for a temporary hardship exemption if it determined that certain conditions were satisfied, the rules provide that an electronic filer may obtain the exemption simply by filing the subject paper document under cover of Form TH, Notification of Reliance of Temporary Hardship Exemption. No staff involvement is required to obtain the temporary hardship exemption. This change should obviate some of the timing difficulties that could result if staff consideration of the temporary hardship exemption request was required.

Commenters opined that the proposed Financial Data Schedules would require some information not found in their financial statements and that some items required on the Schedules would not provide useful information. Others stated that there was not enough flexibility in the Schedules for registrants to accurately represent the financial status of their businesses. In response to these comments, the Commission has streamlined and simplified the items called for in the Schedules and also has provided more flexibility to registrants as to which Schedule or Schedules to use to best reflect the financial condition of their businesses.

Registrants also expressed concern that certain disclosure requirements could create significant exposure to liability for registrants, that, in good faith, are seeking to comply with the electronic filing rules. To address these concerns, the following measures have been adopted. First, as proposed, a safe harbor and qualifying legend provision have been included in the rules relating to Financial Data Schedules. In addition, the rules permit registrants to qualify an item in the Financial Data Schedule by references to notes to the financial statements. Second, as proposed, a safe harbor provides that an electronic filer will not be subject to the liability and anti-fraud provisions of the federal securities laws with respect to an error or omission in a document resulting solely from electronic transmission errors outside of the filer's control; in a change from the proposal, the safe harbor is available only so long as the filer takes corrective action as soon as reasonably practicable after becoming aware of the error or omission. Finally, a safe harbor for the narrative description of graphic and image material in electronic filings has been added.

As more fully discussed in the Proposing Release,[401] the amendments and new rules are expected to benefit electronic filers. Filers will be able to make direct transmission filings until 10:00 p.m. Eastern Time, which should avoid the uncertainty and delay of other forms of delivery. Electronic filing obviates the need to submit multiple copies of filings, which should reduce the time and costs associated with making public filings. Modular submissions, which enable filers to transmit information only once for use in several filings, also reduce duplication. In addition, segmented filing permits filers to submit material from several different geographic locations using different transmission media up to six business days in advance of the anticipated filing date. Once one-stop filing is implemented, one filing will satisfy the requirements of federal, state and self-regulatory organizations. As the staff can access filings electronically at their workstations, staff review time of filings will be shortened. Further, the staff will be able to access electronically other information pertinent to a filing. Finally, to the extent that filers subscribe to the optional electronic mail/bulletin board system, communications with the staff will be more efficient.

While the amendments may result initially in increased burdens to filers exceeding that which would have been incurred under a continuous paper-based system (e.g., filers will need to train their staffs to prepare documents for electronic submission or hire agents to submit electronically on their behalf), it is anticipated that these burdens will diminish over time as filers become familiar with electronic filing. The Commission has considered commenters' views, has modified the proposals as necessary and appropriate, and has determined that the net increases in costs, if any resulting from the implementation of today's amendments and new rules are outweighed by the value to security holders and to the market of readily accessible information relating to public registrants.

VIII. Final Regulatory Flexibility Act Analysis

A final regulatory flexibility analysis has been prepared in accordance with 5 U.S.C. 604. A copy of the analysis may be obtained by contacting Barbara C. Jacobs or James R. Budge at (202) 272-2589, Division of Corporation Finance, Mail Stop 3-12, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549. A summary of the corresponding Initial Regulatory Flexibility Analysis appears at 57 FR 35103 [Release No. 33-6944].

[401] *See* Section VII of the Proposing Release.

IX. Statutory Basis

The amendments to 17 CFR Part 200, Organization; Conduct and Ethics; and Information and Requests, are adopted under: Securities Act Section 19; Exchange Act Sections 4A, 4B, 23 and 35A; PUHCA Section 20; Trust Indenture Act Section 319; and Investment Company Act Section 38. The amendments to Subpart A of 17 CFR Part 201, Rules of Practice, are adopted under: Securities Act Sections 9 and 19; Exchange Act Sections 4A, 22, 23 and 35A; PUHCA Sections 19 and 20; Trust Indenture Act Sections 319 and 320; and Investment Company Act Sections 38 and 41. The amendments to 17 CFR Part 202, Informal and Other Procedures, are adopted under: Securities Act Sections 19 and 20; Exchange Act Sections 4A, 21, 23 and 35A; PUHCA Sections 18 and 20; Trust Indenture Act Sections 319 and 321; and Investment Company Act Sections 38 and 42. The amendments to Regulation S-X are adopted under: Securities Act Sections 6, 7, 8, 10, 19 and Schedule A; Exchange Act Sections 12, 13, 14, 15, 23 and 35A; PUHCA Sections 5, 10, 14 and 20; and Investment Company Act Sections 8, 20, 30, 31 and 36. The amendments to Regulation S-K are adopted under: Securities Act Sections 6, 7, 8, 10 and 19 and Schedule A; Exchange Act Sections 3, 9, 10, 12, 13, 14, 15, 23 and 35A; PUHCA Section 20; Trust Indenture Act Sections 304, 305, 307, 308, 309, 314 and 319; and Investment Company Act Sections 8, 30, 31 and 38. The amendments to the general rules and regulations under the Securities Act are adopted under: Securities Act Sections 2, 6, 7, 8, 10, and 19(a); Exchange Act Sections 3, 12, 13, 14, 15, 23, and 35A; PUHCA Section 20; and Investment Company Act Sections 8, 30, 31 and 38. The amendments to the Securities Act Forms are adopted under: Securities Act Sections 6, 7, 8, 10 and 19; Exchange Act Sections 3, 12, 13, 14, 15, 23 and 35A; PUHCA Sections 7, 10, 12, 13, 14, 17 and 20; Trust Indenture Act Section 319; and Investment Company Act Sections 8, 30, 31 and 38. The amendments to the general rules and regulations under the Exchange Act are adopted under: Securities Act Sections 3, 4, 7, 10 and 19; Exchange Act Sections 3, 4, 9, 10, 12, 13, 14, 15, 16, 23, 24 and 35A; PUHCA Sections 19 and 20; Trust Indenture Act Sections 305, 307, 314, 319 and 320; and Investment Company Act Sections 20, 23, 30 and 38. The amendments to the Exchange Act Forms are adopted under: Securities Exchange Act of 1934. The amendments to the general rules and regulations under the Trust Indenture Act are adopted under: Exchange Act Section 35A; and Trust Indenture Act Sections 305, 307, 314 and 319. The amendments to the Trust Indenture

Act Forms are adopted under: Exchange Act Section 35A; and, Trust Indenture Act Sections 304, 305, 307, 308, 309, 310 and 319. Regulation S–T is being adopted under: Securities Act Sections 6, 7, 8, 10 and 19(a); Exchange Act Sections 3, 12, 13, 14, 15, 23 and 35A; PUHCA Section 20; Trust Indenture Act Section 319; and Investment Company Act Sections 8, 30, 31 and 38.

As required by Section 23(a) of the Exchange Act, the Commission has specifically considered the impact which Regulation S–T and the amendments adopted herein would have on competition. The Commission does not believe that Regulation S–T and the amendments will impose a significant burden on competition not necessary or appropriate in furtherance of the purposes of the Exchange Act. To the extent that any burden on competition would result, the Commission believes it necessary in order to facilitate the dissemination of information to investors and shareholders.

List of Subjects in 17 CFR Parts 200, 201, 202, 210, 228, 229, 230, 232, 239, 240, 249, 260, and 269

Authority delegations (Government agencies), Administrative practice and procedure, Accountants, Reporting and recordkeeping requirements, Confidential business information, and Securities.

Text of the Amendments

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as set forth below.

Note: Forms ET (§§ 239.62, 249.445 and 269.6), ID (§§ 239.63, 249.446 and 269.7), and SE (§§ 239.64, 249.444, and 269.8) referenced in chapter II are revised, and Form TH (§§ 239.65, 249.447 and 269.10) is added, as set forth in the Section entitled "TEXT OF FORMS ID, ET, SE AND TH," *infra*, and will not appear in the Code of Federal Regulations.

The temporary rules adopted as §§ 239.62, 239.63, 249.445, 249.446, 259.601, 259.602, 269.6, 269.7, 274.401 and 274.402 and published at 57 FR 18210 on April 29, 1992, are adopted as final rules without change.

PART 200—ORGANIZATION; CONDUCT AND ETHICS; AND INFORMATION AND REQUESTS

Subpart A—Organization and Program Management

1. The general authority citation for part 200, Subpart A is revised to read as follows:

Authority: 15 U.S.C. 77s, 78d-1, 78d-2, 78w, 78ll(d), 79t, 77sss, 80a37, 80b-11, unless otherwise noted.

* * * * *

2. By amending § 200.30–1 by removing paragraphs (a)(9), (e)(4), and (f)(11); redesignating paragraphs (e)(5), (e)(6), (e)(7) and (e)(8) as (e)(4), (e)(5), (e)(6) and (e)(7), respectively, and redesignating paragraphs (f)(12), (f)(13) and (f)(14) as (f)(11), (f)(12) and (f)(13), respectively; and adding paragraphs (k), (l), and (m) to read as follows:

§ 200.30–1 Delegation of authority to Director of Division of Corporation Finance.

* * * * *

(k) With respect to the Securities Act of 1933 (15 U.S.C. 77a, *et seq.*), the Securities Exchange Act of 1934 (15 U.S.C. 78a, *et seq.*), the Trust Indenture Act of 1939 (15 U.S.C. 77aaa, *et seq.*), and Regulation S–T thereunder (part 232 of this chapter), to grant or deny a request submitted pursuant to Rule 12(b) of Regulation S–T (§ 232.12(b) of this chapter) to adjust the filing date of an electronic filing.

(l) With respect to the Securities Act of 1933 (15 U.S.C. 77a, *et seq.*), the Securities Exchange Act of 1934 (15 U.S.C. 78a, *et seq.*), the Trust Indenture Act of 1939 (15 U.S.C. 77aaa, *et seq.*), and Regulation S–T thereunder (part 232 of this chapter), to set the terms of, and grant or deny as appropriate, continuing hardship exemptions, pursuant to Rule 202 of Regulation S–T, (§ 232.202 of this chapter), from the electronic submission requirements of Regulation S–T (part 232 of this chapter).

(m) With respect to the Securities Act of 1933 (15 U.S.C. 77a, *et seq.*), the Securities Exchange Act of 1934 (15 U.S.C. 78a, *et seq.*), the Trust Indenture Act of 1939 (15 U.S.C. 77aaa *et seq.*), and Regulation S–T thereunder (part 232 of this chapter), to grant or deny a request by a registrant to participate in a phase-in group other than the group established by the Commission for that registrant.

3. By amending § 200.83 by adding paragraph (i) to read as follows:

§ 200.83 Confidential treatment procedures under the Freedom of Information Act.

* * * * *

(i) Electronic filings. Confidential treatment requests shall be submitted in paper format only, whether or not the person making the request is an electronic filer.

PART 201—RULES OF PRACTICE

4. The general authority citation for part 201 is revised to read as follows:

Authority: 15 U.S.C. 77h, 77s, 77sss, 77ttt, 78d-1, 781l(d), 78v, 78w, 79s, 79t, 80a-37, 80a-40, 80b-11 and 80b-12, unless otherwise noted.

* * * * *

5. By amending § 201.5 by revising the second sentence to read as follows:

§ 201.5 Business hours.

* * * Legal holidays consist of New Year's Day, Martin Luther King Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Christmas Day, and any other day appointed as a holiday in the District of Columbia by the President or the Congress of the United States.

6. By amending § 201.25 by revising the second sentence of paragraph (a) to read as follows:

§ 201.25 Confidential treatment of certain matters.

(a) * * * Requests for confidential treatment may be made pursuant to the provisions of Clause 30 of Schedule A of the Securities Act of 1933 and § 230.406 of this chapter thereunder, section 24(b) of the Securities Exchange Act of 1934 and § 240.24b-2 of this chapter thereunder, section 22(b) of the Public Utility Holding Company Act of 1935 and § 250.104 of this chapter thereunder, section 45(a) of the Investment Company Act of 1940 and § 270.45a-1 of this chapter thereunder, or section 210(a) of the Investment Advisers Act of 1940. * * *

* * * * *

PART 202—INFORMAL AND OTHER PROCEDURES

7. The general authority citation for Part 202 is revised to read as follows:

Authority: 15 U.S.C. 77s, 77t, 78d-1, 78u, 78w, 78ll(d), 79r, 79t, 77sss, 77uuu, 80a-37, 80a-41, 80b-9, and 80b-11, unless otherwise noted.

* * * * *

8. By amending § 202.7 by designating the current text as paragraph (a); revising the first sentence of newly designated paragraph (a); and adding paragraph (b) to read as follows:

§ 202.7 Submittals.

(a) All required statements, reports, applications, etc. must be filed with the principal office of the Commission unless otherwise specified in the Commission's rules, schedules and forms. * * *

(b) *Electronic filings.* All documents required to be filed in electronic format with the Commission pursuant to the federal securities laws or the rules and regulations thereunder shall be filed at the principal office in Washington, D.C. via EDGAR by delivery to the Commission of a magnetic tape or diskette, or by direct transmission.

PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, INVESTMENT COMPANY ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975

9. The authority citation for Part 210 is revised to read as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77aa(25), 77aa(26), 78l, 78, 78n, 78o(d), 78w(a), 78ll(d), 79e(b), 79j(a), 79n, 79t(a), 80a-8, 80a-20, 80a-29, 80a-30, 80a-37a, unless otherwise noted.

10. A heading is added to precede the text of part 210 (Regulation S–X) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

PART 228—INTEGRATED DISCLOSURE SYSTEM FOR SMALL BUSINESS ISSUERS

11. The authority citation for Part 228 is revised to read as follows:

Authority: 15 U.S.C. 77e, 77f, 77g, 77h, 77j, 77k, 77s, 77aa(25), 77aa(26), 77ddd, 77eee, 77ggg, 77hhh, 77jjj, 77nnn, 77sss, 78l, 78m, 78n, 78o, 78w, 78ll, 80a-8, 80a-29, 80a-30, 80a-37, 80b-11, unless otherwise noted.

12. A heading is added to precede the text of Part 228 (Regulation S–B) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

13. In § 228.601, revise paragraph (a)(1); add paragraph (a)(3); add Instruction 3 to Instructions to Item 601(a); in the Exhibit Table, remove entry number (29), revise entry numbers (2), (3), (10), (27), and (28), add and reserve entry numbers (29) through (98), and add entry number (99) and Footnote 5; revise paragraph (b)(3); redesignate the current text of paragraph (b)(13) as paragraph (b)(13)(i) and add paragraph (b)(13)(ii); remove paragraph (b)(19); redesignate paragraphs (b)(20) through (b)(27) as paragraphs (b)(19) through (b)(26); add new paragraph (b)(27); redesignate paragraph (b)(28) as paragraph (b)(99) and redesignate paragraph (b)(29) as paragraph (b)(28); add and reserve paragraphs (b)(29) through (b)(98); in newly designated paragraph (b)(24), add two sentences at the end of the paragraph; in newly designated paragraph (b)(25), redesignate the current text following the paragraph heading as paragraph (b)(25)(i) and add paragraph (b)(25)(ii); in newly designated paragraph (b)(99), designate the current text following the paragraph heading as paragraph (b)(99)(i) and add paragraph (b)(99)(ii); and add paragraph (c) and Appendices A, B, C, D, E and F to Item 601(c) to read as follows:

§ 228.601 (Item 601) Exhibits.

(a) *Exhibits and index of exhibits.* (1) The exhibits required by the exhibit table generally must be filed or incorporated by reference. The Financial Data Schedule required by paragraph (b)(27) of this Item must be submitted to the Commission as provided in paragraph (c) of this Item.

(2) * * *

(3) If a material contract or plan of acquisition, reorganization, arrangement, liquidation or succession is executed or becomes effective during the reporting period covered by a Form 10–QSB or Form 10–KSB, it must be filed as an exhibit to the Form 10–QSB or Form 10–KSB filed for the same period. Any amendment or modification to a previously filed exhibit to a Form 10–SB, 10–KSB or 10–QSB document must be filed as an exhibit to a Form 10–QSB or 10–KSB. The amendment or modification does not need to be filed if the previously filed exhibit would not be currently required.

* * * * *

Instructions to Item 601(a)

* * * * *

3. *Electronic filings.* Whenever an exhibit is filed in paper pursuant to a hardship exemption (§§ 232.201 and 232.202 of this chapter), the letter "P" (paper) should be placed next to the exhibit in the list of exhibits required by Item 601(a)(2) of this Rule (§ 228.601(a)(2)). Whenever an electronic confirming copy of an exhibit is filed pursuant to a temporary hardship exemption (§ 232.101 of this chapter), the exhibit index should specify where the confirming electronic copy can be located; in addition, the designation "CE" (confirming electronic) should be placed next to the listed exhibit in the exhibit index.

EXHIBIT TABLE

	Securities Act Forms					Exchange Act Forms			
	SB–2	S–2	S–3	S–4***	S–8	10–SB	8–K	10–QSB	10–KSB
* * *		*		*		*			*
(2) Plan of acquisition, reorganization, arrangement, liquidation, or succession.	X	X	X	X		X	X	X	X
* * *		*		*		*			*
(3)(i) Articles of incorporation	X			X		X			X
(ii) By-laws	X			X		X			X
* * *		*		*		*			*
(10) Material contracts	X	X		X		X		X	X
* * *		*		*		*			*
(27) Financial Data Schedule*****	X	X	X	X	X	X	X	X	X

EXHIBIT TABLE—Continued

	Securities Act Forms					Exchange Act Forms			
	SB–2	S–2	S–3	S–4***	S–8	10–SB	8–K	10–QSB	10–KSB
(28) Information from reports furnished to state insurance regulatory authorities.	X	X	X	X	X	X			X
(29) through (98) [Reserved]									
(99) Additional Exhibits	X	X	X	X	X	X	X	X	X

* * * * * * *

***An issuer need not provide an exhibit if: (1) an election was made under Form S–4 to provide S–2 or S–3 disclosure; and (2) the form selected (S–2 or S–6) would not require the company to provide the exhibit.

* * * * * * *

*****Financial Data Schedules shall be filed by electronic filers only. Such schedule shall be filed only when a filing includes annual and/or interim financial statements that have not been previously included in a filing with the Commission. *See* Item 601(c) of Regulation S–B.

(b) * * *

(3) *Articles of incorporation and by-laws.* (i) A complete copy of the articles of incorporation. Whenever amendments to articles of incorporation are filed, a complete copy of the articles as amended shall be filed.

(ii) A complete copy of the by-laws. Whenever amendments to the by-laws are filed, a complete copy of the by-laws as amended shall be filed.

* * * * *

(13)(i) * * *

(ii) If the annual or quarterly report to security holders is incorporated by reference in whole or in part into an electronic filing, whatever is so incorporated must be filed in electronic format as an exhibit to the filing.

* * * * *

(24) *Power of attorney.* * * * A power of attorney that is filed with the Commission must relate to a specific filing or an amendment. A power of attorney that confers general authority must not be filed with the Commission.

(25) *Statement of eligibility of trustee.* (i) * * *

(ii) The requirement to bind separately the statement of eligibility and qualification does not apply to statements submitted in electronic format. Rather, such statements must be submitted as exhibits in the same electronic submission as the registration statement to which they relate, or in an amendment thereto, provided that electronic filers that rely on Trust Indenture Act Section 305(b)(2) for determining the eligibility of the trustee under indentures for securities to be issued, offered or sold on a delayed basis by or on behalf of the registrant shall file statements of eligibility as exhibits to a post-effective amendment to the registration statement to which the statements relate.

* * * * *

(27) *Financial data schedule.* The Financial Data Schedule must be filed only by electronic filers. Applicable requirements are set out in paragraph (c) of this Item.

* * * * *

(29) through (98) [Reserved]

(99) *Additional exhibits.* (i) * * *

(ii) If pursuant to Section 11(a) of the Securities Act [15 U.S.C. 77k(a)] an issuer makes available to its security holders generally an earnings statement covering a period of at least 12 months beginning after the effective date of the registration statement, and if such earnings statement is submitted to the Commission, it must be filed as an exhibit to the Form 10–QSB or the Form 10–KSB, as appropriate, covering the period in which the earnings statement was released.

(c) *Financial data schedule*—(1) *General.* (i) A Financial Data Schedule must be submitted only by an electronic filer that is not a foreign private issuer or foreign government. The schedule must be submitted in the electronic format prescribed by the EDGAR Filer Manual, and must set forth the financial information specified in the applicable table in the Appendices to this item.

(ii) Subsequent to the date on which a small business issuer becomes subject to mandated electronic filing, any electronic filing that includes financial statements of the filer for a recent fiscal year or interim year to date period, or both, for which financial statements have not previously been filed, otherwise than by incorporation by reference, shall include as an exhibit a Financial Data Schedule containing financial information for the updating period or periods.

(iii) The amounts reflected in the Financial Data Schedule must correspond to or be calculable from amounts reflected in the small business issuer's financial statements or associated notes.

(iv) The schedule must be submitted as an exhibit to the filing(s) to which it relates, but will not be treated as filed for purposes of the federal securities laws, nor will it be deemed a part of any registration statement to which it relates. It shall, however, be subject to all other liability and anti-fraud provisions of the federal securities laws. See Rule 402 of Regulation S–T (§ 232.402 of this chapter).

(v) A Financial Data Schedule must be submitted only in electronic format. Where a small business issuer submits a filing, otherwise required to include a Financial Data Schedule, in paper pursuant to a temporary hardship exemption under Rule 201 of Regulation S–T (§ 232.201 of this chapter), the Financial Data Schedule must not be included with the paper filing, but shall be included with the required confirming electronic copy.

(vi) Financial Data Schedules shall not include *pro forma* financial information.

Note: Failure to furnish a Financial Data Schedule will not prevent acceptance of the filing for which the schedule is required. However, as the schedule may be used by the Commission staff in its review of the filing, processing of the filing may be delayed pending filing of the schedule. Further, registrants that have not filed a required Financial Data Schedule will be ineligible to use Form S–2 (§ 239.12 of this chapter), Form S–3 (§ 239.13 of this chapter) and Form S–8 (§ 239.16b of this chapter). See the eligibility requirements of those forms.

(2) *Format and presentation of financial data schedule.* (i) At the option of the registrant, the following legend may be inserted at the beginning of any Financial Data Schedule submitted to the Commission, in the manner prescribed by the EDGAR Filer Manual: THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM [Identify specific financial statements] AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

(ii) Items set forth in a Financial Data Schedule may be qualified by referencing a specific footnote to the Financial Data Schedule or cross-

referencing notes to the registrant's financial statements.

(iii) If any of the amounts reported in a previously submitted Financial Data Schedule are restated as a result of pooling of interests, an accounting principle change, a reorganization or recapitalization, correction of an error, or any other reason, then a schedule, as amended or restated, shall be submitted that sets forth the restated or amended information for each affected period during the latest three fiscal years and any interim periods of the latest two fiscal years; except that restated or amended information need not be furnished for any period for which a Financial Data Schedule was not previously required to be furnished. The document shall specify that the Financial Data Schedule has been restated or amended. A schedule that is filed to correct an error in a previously filed Financial Data Schedule shall be designated as an "Amended Financial Data Schedule." A schedule that is filed as a result of a restatement that is not a correction of an error shall be designated as a "Restated Financial Data Schedule."

(3) *Contents of financial data schedule.* The schedule shall set forth the financial information specified below that is applicable to the registrant. Small business issuers that would prepare financial statements in accordance with Articles 5, 7 or 9 of Regulation S–X (Part 210 of this chapter) if filing on Form S–1 (§ 239.11 of this chapter) shall prepare a Financial Data Schedule that includes information required by Articles 5, 7 or 9, as appropriate. Schedules based on Articles 5, 7 and 9 of Regulation S–X include items that are to be understood as the same information required by corresponding items in Regulation S–X.

(i) *Article 5 Registrants (Commercial and Industrial Companies).* Small business issuers that would prepare financial statements in accordance with Article 5 of Regulation S–X (§ 210.5–01 through § 210.5–04 of this chapter) shall prepare a Financial Data Schedule that contains the Article 5 items listed in Appendix A to this Item.

(ii) *Article 7 Registrants (Insurance Companies).* Small business issuers that would prepare financial statements in accordance with Article 7 of Regulation S–X (§ 210.7–01 through § 210.7–05 of this chapter) shall prepare a Financial Data Schedule that contains the Article 7 financial statement items and the industry guide items (Securities Act Industry Guide 6 (§ 229.801(f) of this chapter) or Exchange Act Industry Guide 4 (§ 229.802(d) of this chapter) listed in Appendix B to this item.

(iii) *Article 9 Registrants (Bank Holding Companies and Savings and Loan Holding Companies).* Small business issuers that would prepare their financial statements in accordance with Article 9 of Regulation S–X (§ 210.9–01 through § 210.9–07 of this chapter) and savings and loan holding companies shall prepare a Financial Data Schedule that contains the Article 9 financial statement items and Securities Act Industry Guide 3 (§ 229.801(c) of this chapter) information and Exchange Act Industry Guide 3 (§ 229.802(c) of this chapter) listed in Appendix C to this item.

(iv) *Broker-Dealer and Broker-Dealer Holding Companies.* Small business issuers that are broker-dealers or broker-dealer holding companies may prepare a Financial Data Schedule that contains the items listed in Appendix D to this Item in lieu of a Financial Data Schedule containing the items listed in Appendix A to this item.

(v) *Public Utility Companies and Public Utility Holding Companies.* Small business issuers that are public utility companies or public utility holding companies shall prepare a Financial Data Schedule in the form required by Appendix E to this item.

Note: Schedule UT (Appendix E) contains the same requirements found in Exhibit G of Form U5S (§ 259.5s of this chapter).

(vi) *Multiple Industry Companies.* A small business issuer that presents its primary financial statements in a manner in which non-homogeneous lines of business are grouped separately on the face of the primary financial statements and that does not present combined totals for all lines of business may submit separate Financial Data Schedules for each line of business. Where a small business issuer prepares more than one Financial Data Schedule, a separate schedule of consolidated totals on Schedule CT (Appendix F to this item) shall also be furnished.

APPENDIX A TO ITEM 601(c) OF REGULATION S–B—COMMERCIAL AND INDUSTRIAL COMPANIES—ARTICLE 5 OF REGULATION S–X

Item No.	Item description
5–02(1)	Cash and cash items.
5–02(2)	Marketable securities.
5–02(3)(a)(1)	Notes and accounts receivable-trade.
5–02(4)	Allowances for doubtful accounts.
5–02(6)	Inventory.
5–02(9)	Total current assets.
5–02(13)	Property, plant and equipment.
5–02(14)	Accumulated depreciation.
5–02(18)	Total assets.
5–02(21)	Total current liabilities.
5–02(22)	Bonds, mortgages and similar debt.
5–02(28)	Preferred stock-mandatory redemption.
5–02(29)	Preferred stock-no mandatory redemption.
5–02(30)	Common stock.
5–02(31)	Other stockholders' equity.
5–02(32)	Total liabilities and stockholders' equity.
5–03(b)1(a)	Net sales of tangible products.
5–03(b)1	Total revenues.
5–03(b)2(a)	Cost of tangible goods sold.
5–03(b)2	Total costs and expenses applicable to sales and revenues.
5–03(b)3	Other costs and expenses.
5–03(b)5	Provision for doubtful accounts and notes.
5–03(b)(8)	Interest and amortization of debt discount.
5–03(b)(10)	Income before taxes and other items.
5–03(b)(11)	Income tax expense.
5–03(b)(14)	Income/loss continuing operations.
5–03(b)(15)	Discontinued operations.
5–03(b)(17)	Extraordinary items.
5–03(b)(18)	Cumulative effect-changes in accounting principles.
5–03(b)(19)	Net income or loss.
5–03(b)(20)	Earnings per share—primary.
5–03(b)(20)	Earnings per share—fully diluted.

APPENDIX B TO ITEM 601(c) OF REGULATION S–B—INSURANCE COMPANIES—ARTICLE 7 OF REGULATION S–X

Item No.	Item description
7–03(1)(a)	Fixed maturities held for sale.
7–03(1)(a)	Fixed maturities held to maturity—carrying value.
7–03(1)(a)	Fixed maturities held to maturity—market value.
7–03(1)(b)	Investment in equity securities.

APPENDIX B TO ITEM 601(c) OF REGULATION S–B—INSURANCE COMPANIES—ARTICLE 7 OF REGULATION S–X—Continued

Item No.	Item description
7-03(1)(c)	Mortgage loans on real estate.
7-03(1)(d)	Investment in real estate.
7-03(1)(h)	Total investments.
7-03(2)	Cash and cash equivalents.
7-03(6)	Reinsurance recoverable on paid losses.
7-03(7)	Deferred policy acquisition costs.
7-03(12)	Total assets.
7-03(13)(a)(1)	Policy liabilities-future benefits, losses, claims.
7-03(13)(a)(2)	Policy liabilities-unearned premiums.
7-03(13)(a)(3)	Policy liabilities-other claims and benefits.
7-03(14)	Other policyholder funds.
7-03(16)	Notes payable, bonds, mortgages and similar debt.
7-03(21)	Preferred stocks mandatory redemption.
7-03(22)	Preferred stock-not mandatory.
7-03(23)	Common stock.
7-03(24)	Other stockholders' equity.
7-03(25)	Total liabilities and stockholders' equity.
7-04(1)	Premiums.
7-04(2)	Net investment income.
7-04(3)	Realized investment gains and losses.
7-04(4)	Other income.
7-04(5)	Benefits, claims, losses and settlement expenses.
7-04(7)(a)	Underwriting acquisition and insurance expenses—amortization of deferred policy acquisition costs.
7-04(7)(b)	Underwriting acquisition and insurance expense—other.
7-04(8)	Income or loss before income taxes.
7-04(9)	Income tax expense.
7-04(12)	Income/loss continuing operations.
7-04(13)	Discontinued operations.
7-04(15)	Extraordinary items.
7-04(16)	Cumulative effect—changes in accounting principles.
7-04(17)	Net income or loss.
7-04(18)	Earnings per share—primary.
7-04(18)	Earnings per share—fully diluted.

SECURITIES ACT INDUSTRY GUIDE 6 AND EXCHANGE ACT INDUSTRY GUIDE 4

Guide No.	Item description
2.B(1)(a)	Reserves for unpaid claims—beginning of year.
2.B(1)(b)(i)	Provision for insured events—current year.
2.B(1)(b)(ii)	Provision for insured events—prior years.
2.B(1)(c)(i)	Payments of claims-current years.
2.B(1)(c)(ii)	Payments of claims-prior years.
2.B(1)(e)	Reserves for unpaid claims-end of year.
2.B(2)(d)	Deficiency/redundancy in restated reserve.

APPENDIX C TO ITEM 601(c) OF REGULATION S–B—BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—ARTICLE 9 OF REGULATION S–X

Item No.	Item description
9-03(1)	Cash and due from banks.
9-03(2)	Interest-bearing deposits.
9-03(3)	Federal funds sold-purchased securities for resale.
9-03(4)	Trading account assets.

APPENDIX C TO ITEM 601(c) OF REGULATION S–B—BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—ARTICLE 9 OF REGULATION S–X—Continued

Item No.	Item description
9–03(6)	Investment and mortgage backed securities held for sale.
9–03(6)	Investment and mortgage backed securities held to maturity—carrying value.
9–03(6)	Investment and mortgage backed securities held to maturity—market value.
9–03(7)	Loans.
9–03(7)(2)	Allowance for losses.
9–03(11)	Total assets.
9–03(12)	Deposits.
9–03(13)	Short-term borrowings.
9–03(15)	Other liabilities.
9–03(16)	Long-term debt.
9–03(19)	Preferred stock-mandatory redemption.
9–03(20)	Preferred stock-no mandatory redemption.
9–03(21)	Common stocks.
9–03(22)	Other stockholders' equity.
9–03(23)	Total liabilities and stockholders' equity.
9–04(1)	Interest and fees on loans.
9–04(2)	Interest and dividends on investments.
9–04(4)	Other interest income.

APPENDIX C TO ITEM 601(c) OF REGULATION S–B—BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—ARTICLE 9 OF REGULATION S–X—Continued

Item No.	Item description
9–04(5)	Total interest income.
9–04(6)	Interest on deposits.
9–04(9)	Total interest expense.
9–04(10)	Net interest income.
9–04(11)	Provision for loan losses.
9–04(13)(h)	Investment securities gains/losses.
9–04(14)	Other expenses.
9–04(15)	Income/loss before income tax.
9–04(17)	Income/loss before extraordinary items.
9–04(18)	Extraordinary items, less tax.
9–04(19)	Cumulative change in accounting principles.
9–04(20)	Net income or loss.
9–04(21)	Earnings per share—primary.
9–04(21)	Earnings per share—fully diluted.

APPENDIX C TO ITEM 601(c) OF REGULATION S–B—BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—INDUSTRY GUIDE 3

Guide No.	Item description
I.B.5	Net yield-interest earning assets—actual.
III.C.1(a)	Loans on non accrual.
III.C.1(b)	Accruing loans past due 90 days or more.
III.C.1(c)	Troubled debt restructuring.
III.C.2	Potential problem loans.
IV.A.1	Allowance for loan loss-beginning of period.
IV.A.2	Total chargeoffs.
IV.A.3	Total recoveries.
IV.A.4	Allowance for loan loss-end of period.
IV.B.1	Loan loss allowance allocated to domestic loans.
IV.B.2	Loan loss allowance allocated to foreign loans.
IV.B.3	Loan loss allowance-unallocated.

APPENDIX D TO ITEM 601(c) OF REGULATION S–B—BROKER-DEALERS AND BROKER-DEALER HOLDING COMPANIES—FINANCIAL DATA SCHEDULE BD

Item No.	Item description
101	Cash and cash items.
103	Receivables from brokers and dealers, customers and others.
104	Securities purchased under resale agreements.
104	Securities borrowed.
108	Financial instruments owned.
109	Property, plant and equipment, net of depreciation.
112	Total assets.
201	Short term borrowings including commercial paper.
203	Payable to customers, brokers/dealers (including clearing brokers) and others.
204	Securities sold under agreements to repurchase.
205	Securities loaned.
206	Instruments sold, not yet purchased (at market).
208	Long-term debt.
209	Preferred stock-mandatory redemption.
210	Preferred stock-no mandatory redemption.
211	Common stock.
212	Other stockholders' equity.
213	Total liabilities and stockholders' equity.
301	Revenue from trading activities.
302	Interest and dividends.
303	Commissions.
304	Revenues from investment banking activities.
305	Revenues from asset management and other services.

APPENDIX D TO ITEM 601(c) OF REGULATION S–B—BROKER-DEALERS AND BROKER-DEALER HOLDING COMPANIES—FINANCIAL DATA SCHEDULE BD—Continued

Item No.	Item description
310	Interest expense.
311	Compensation and employee related expense.
313	Income/loss before income tax.
314	Income/loss before extraordinary items.
315	Extraordinary items, less tax.
316	Cumulative change in accounting principles.
317	Net income or loss.
318	Earnings per share—primary.
319	Earnings per share—fully diluted.

APPENDIX E TO ITEM 601(c) OF REGULATION S–B—PUBLIC UTILITY COMPANIES AND PUBLIC UTILITY HOLDING COMPANIES—FINANCIAL DATA SCHEDULE UT

Item No.	Item description
1	Total net utility plant.
2	Other property and investments.
3	Total current assets.
4	Total deferred charges.
5	Balancing amount for total assets.
6	Total assets.
7	Common stock.
8	Capital surplus, paid in.
9	Retained earnings.
10	Total common stockholders equity.
11	Preferred stock subject to mandatory redemption.
12	Preferred stock not subject to mandatory redemption.
13	Long term debt, net.
14	Short term notes.
15	Notes payable.
16	Commercial paper.
17	Long term debt—current portion.
18	Preferred stock—current portion.
19	Obligations under capital leases.
20	Obligations under capital leases—current portion.
21	Balancing amount for capitalization and liabilities.
22	Total capitalization and liabilities.
23	Gross operating revenue.
24	Federal and state income taxes expense.
25	Other operating expenses.
26	Total operating expenses.
27	Operating income (loss).
28	Other income (loss), net.
29	Income before interest charges.
30	Total interest charges.
31	Net income.

APPENDIX E TO ITEM 601(c) OF REGULATION S–B—PUBLIC UTILITY COMPANIES AND PUBLIC UTILITY HOLDING COMPANIES—FINANCIAL DATA SCHEDULE UT—Continued

Item No.	Item description
32	Preferred stock dividends.
33	Earnings available for common stock.
34	Common stock dividends.
35	Total annual interest charges on all bonds.
36	Cash flow from operations.
37	Earnings per share—primary.
38	Earnings per share—fully diluted.

APPENDIX F TO ITEM 601(c) OF REGULATION S–B—CONSOLIDATED TOTALS FOR REGISTRANTS FILING MULTIPLE FINANCIAL DATA SCHEDULES—FINANCIAL DATA SCHEDULE CT

Item No.	Item description
5–02(18)	Total assets.
5–02(28)	Preferred stock-mandatory redemption.
5–02(29)	Preferred stock-no mandatory redemption.
5–02(30)	Common stock.
5–02(31)	Other stockholders' equity.
5–02(32)	Total liabilities and stockholders' equity.
5–03(b)1	Total revenues.
5–03(b)(11)	Income tax expense.
5–03(b)(14)	Income/loss continuing operations.
5–03(b)(15)	Discontinued operations.
5–03(b)(17)	Extraordinary items.
5–03(b)(18)	Cumulative effect-changes in accounting principles.
5–03(b)(19)	Net income or loss.
5–03(b)(20)	Earnings per share—primary.
5–03(b)(20)	Earnings per share—fully diluted.

PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S–K

14. The general authority citation for part 229 is revised to read as follows:

Authority: 15 U.S.C. 77e, 77f, 77g, 77h, 77j, 77k, 77s, 77aa(25), 77aa(26), 77ddd, 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77nnn, 77sss, 78c, 78i, 78j, 78l, 78m, 78n, 78o, 78w, 78*ll*(d), 79e, 79n, 79t, 80a–8, 80a–29, 80a–30, 80a–37, 80b–11, unless otherwise noted.

* * * * *

15. A heading is added to precede the text of part 229 (Regulation S–K) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

§229.10 [Amended]

16. In § 229.10, the word "projects" in the second sentence of paragraph (b)(3)(iii) is revised to read "projections".

§229.50 [Amended]

17. By amending § 229.501 by replacing the phrase ", add ";"" following the word "leaded" at the end of paragraph (c)(4) with a semicolon.

§229.60 [Amended]

18. In § 229.601, revise paragraph (a)(1); add paragraph (a)(4); add Instruction 4 to Instructions to Item 601; in the Exhibit Table remove entry number (29), revise entry numbers (2), (3), (10), (27), and (28), add and reserve entry numbers (29) through (98), and add entry number (99) and Footnote 5; revise paragraph (b)(3); redesignate paragraph (b)(13) following the paragraph heading as paragraph (b)(13)(i) and add paragraph (b)(13)(ii); remove paragraph (b)(19); redesignate paragraphs (b)(20) through (b)(27) as paragraphs (b)(19) through (b)(26); add new paragraph (b)(27); redesignate paragraph (b)(28) as paragraph (b)(99) and redesignate paragraph (b)(29) as paragraph (b)(28); add and reserve paragraphs (b)(29) through (b)(98); in newly designated paragraph (b)(24), add two sentences at the end of the paragraph; in newly designated paragraph (b)(25), designate the current text following the paragraph heading as paragraph (b)(25)(i) and add paragraph (b)(25)(ii); in newly designated paragraph (b)(99) add paragraph (b)(99)(iii); and add paragraph (c) and Appendices A, B, C, D, E and F to Item 601(c) to read as follows: § 229.601 (Item 601) Exhibits.

(a) *Exhibits and index required.* (1) Subject to Rule 411(c) (§ 230.411(c) of this chapter) under the Securities Act and Rule 12b–32 (§ 240.12b–32 of this chapter) under the Exchange Act regarding incorporation of exhibits by reference, the exhibits required in the exhibit table shall be filed as indicated, as part of the registration statement or report. Financial Data Schedules required by paragraph (b)(27) of this Item shall be submitted pursuant to the provisions of paragraph (c) of this Item.

* * * * *

(4) If a material contract or plan of acquisition, reorganization, arrangement, liquidation or succession is executed or becomes effective during the reporting period reflected by a Form 10–Q or Form 10–K, it shall be filed as an exhibit to the Form 10–Q or Form 10–K filed for the corresponding period. Any amendment or modification to a previously filed exhibit to a Form 10, 10–K or 10–Q document shall be filed as an exhibit to a Form 10–Q or Form 10–K. Such amendment or modification need not be filed where such previously filed exhibit would not be currently required.

* * * * *

Instructions to Item 601

* * * * *

4. *Electronic filings.* Whenever an exhibit is filed in paper pursuant to a hardship exemption (§§ 232.201 and 232.202 of this chapter), the letter "P" (paper) shall be placed next to the exhibit in the list of exhibits required by Item 601(a)(2) of this Rule. Whenever an electronic confirming copy of an exhibit is filed pursuant to a grant of a temporary hardship exemption (§ 232.201 of this chapter), the exhibit index shall specify where the confirming electronic copy can be located; in addition, the designation "CE" (confirming electronic) shall be placed next to the listed exhibit in the exhibit index.

Exhibit Table

Instructions to the Exhibit Table

* * * * *

EXHIBIT TABLE

	Securities Act Forms										Exchange Act Forms			
	S–1	S–2	S–3	S–4[3]	S–8	S–11	F–1	F–2	F–3	F–4[3]	10	8–K	10–Q	10–K
* *		*			*			*			*			*
(2) Plan of acquisition, reorganization, arrangement, liquidation, or succession.	X	X	X	X		X	X	X	X	X	X	X	X	X
(3) (i) Articles of incorporation	X			X		X	X			X	X			X
(ii) By-laws	X			X		X	X			X	X			X
* *		*			*			*			*			*
(10) Material contracts	X	X		X		X	X	X		X	X		X	X
* *		*			*			*			*			*
(27) Financial Data Schedule[5]	X	X	X	X	X	X					X	X	X	X
(28) Information from reports furnished to state insurance regulatory authorities.	X	X	X	X	X						X			X
(29) through (98) [Reserved]														
(99) Additional Exhibits	X	X	X	X	X	X	X	X	X	X	X	X	X	X
* *		*			*			*			*			*

[3] An exhibit need not be provided about a company if: (1) With respect to such company an election has been made under Forms S–4 or F–4 to provide information about such company at a level prescribed by Forms S–2, S–3, F–2 or F–3 and (2) the form, the level of which has been elected under Forms S–4 or F–4, would not require such company to provide such exhibit if it were registering a primary offering.

* * * * * * * *

[5] Financial Data Schedules shall be filed by electronic filers only. Such schedule shall be filed only when a filing includes annual and/or interim financial statements that have not been previously included in a filing with the Commission. *See* Item 601(c) of Regulation S–K.

(b) * * *

(3)(i) *Articles of incorporation.* The articles of incorporation of the registrant or instruments corresponding thereto as currently in effect and any amendments thereto. Whenever amendments to articles of incorporation are filed, a complete copy of the articles as amended shall be filed. Where it is impracticable for the registrant to file a charter amendment authorizing new securities with the appropriate state authority prior to the effective date of the registration statement registering such securities, the registrant may file as an exhibit to the registration statement the form of amendment to be filed with the state authority; and in such a case, if material changes are made after the copy is filed, the registrant must also file the changed copy.

(ii) *By-laws.* The by-laws of the registrant or instruments corresponding thereto as currently in effect and any amendments thereto. Whenever amendments to the by-laws are filed, a complete copy of the by-laws as amended shall be filed.

* * * * *

(13) *Annual report to security holders, Form 10–Q or 10–QSB, or quarterly report to security holders.* (i) * * *

(ii) Electronic filings. If all, or any portion, of the annual or quarterly report to security holders is incorporated by reference into any electronic filing, all, or such portion of the annual or quarterly report to security holders so incorporated, shall be filed in electronic format as an exhibit to the filing.

* * * * *

(24) *Power of Attorney.* * * * A power of attorney that is filed with the Commission shall relate to a specific filing or an amendment thereto. A power of attorney that confers general authority shall not be filed with the Commission.

(25) *Statement of eligibility of trustee.* (i) * * *

(ii) *Electronic filings.* The requirement to bind separately the statement of eligibility and qualification of each person designated to act as a trustee under the Trust Indenture Act of 1939 from other exhibits shall not apply to statements submitted in electronic format. Rather, such statements shall be submitted as exhibits in the same electronic submission as the subject registration statement to which it relates or an amendment thereto, *Provided that* electronic filers that rely on Trust Indenture Act section 305(b)(2) for determining the eligibility of the trustee under indentures for securities to be issued, offered or sold on a delayed basis by or on behalf of the registrant shall file statements of eligibility as exhibits to a post-effective amendment to the registration statement to which the statements relate.

* * * * *

(27) *Financial data schedule.* The Financial Data Schedule shall be filed only by electronic filers. Applicable requirements are set forth in paragraph (c) of this Item.

* * * * *

(29) through (98) [Reserved]

(99) *Additional Exhibits.* (i) * * *

* * * * *

(iii) If pursuant to section 11(a) of the Securities Act (15 U.S.C. 77k(a)) an issuer makes available to its security holders generally an earnings statement covering a period of at least 12 months beginning after the effective date of the registration statement, and if such earnings statement is submitted to the Commission, it must be filed as an exhibit to the Form 10–Q or the Form 10–K, as appropriate, covering the period in which the earnings statement was released.

(c) *Financial data schedule*—(1) *General.* (i) A Financial Data Schedule shall be submitted only by an electronic filer that is not a foreign private issuer or a foreign government. The schedule shall be submitted in the electronic format prescribed by the EDGAR Filer Manual, and shall set forth the financial specified in the applicable table in the Appendices to this item.

(ii) Subsequent to the date on which a registrant becomes subject to mandated electronic filing, any electronic filing that includes financial statements of the registrant for a recent fiscal year or interim year to date period, or both, for which financial statements have not previously been filed, otherwise than by incorporation by reference, shall include as an exhibit a Financial Data Schedule containing financial information for the updating period or periods.

(iii) The amounts reflected in the Financial Data Schedule shall correspond to or be calculable from amounts reflected in the registrant's financial statements or notes thereto.

(iv) The schedule shall be submitted as an exhibit to the filing(s) to which it relates, but shall not be deemed filed for purposes of section 11 of the Securities Act (15 U.S.C. 77k), section 18 of the Exchange Act (15 U.S.C. 78r), and section 323 of the Trust Indenture Act (15 U.S.C. 77www), or otherwise be subject to the liabilities of such sections, nor shall it be deemed a part of any registration statement to which it relates. It shall, however, be subject to all other liability and anti-fraud provisions of the Acts. See Rule 402 of Regulation S–T (§ 232.402 of this chapter).

(v) A Financial Data Schedule shall be submitted only in electronic format. Where a registrant submits a filing, otherwise required to include a Financial Data Schedule, in paper pursuant to a temporary hardship exemption under Rule 201 of Regulation S–T (§ 232.201 of this chapter), the Financial Data Schedule shall not be included with the paper filing, but shall be included with the required confirming electronic copy.

(vi) A Financial Data Schedule reflecting *pro forma* financial information shall not be filed.

Note: A registrant's failure to furnish a Financial Data Schedule pursuant to this paragraph will not prevent acceptance of the filing for which the schedule is required. However, inasmuch as the schedule may be used by the Commission staff in its review of the filing, processing of the filing may be delayed pending filing of the schedule. Further, registrants that have not filed a required Financial Data Schedule will be ineligible to use Form S–2 (§ 239.12 of this chapter), Form S–3 (§ 239.13 of this chapter) and Form S–8 (§ 239.16b of this chapter). See eligibility requirements of those forms.

(2) *Format and presentation of financial data schedule.* (i) At the option of the registrant, the following legend may be inserted at the beginning of any Financial Data Schedule submitted to the Commission, in the manner prescribed by the EDGAR Filer Manual:

THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM [Identify specific financial statements] AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS

(ii) Items set forth in a Financial Data Schedule may be qualified by referencing a specific footnote to the Financial Data Schedule or cross-referencing notes to the registrant's financial statements.

(iii) If any of the amounts reported in a previously submitted Financial Data Schedule are restated as a result of pooling of interests, an accounting principle change, a reorganization or recapitalization, or correction of an error or other reason, then a schedule, as amended or restated, shall be submitted that sets forth the restated information for each affected period during the latest three fiscal years and interim periods of the latest two fiscal years; except that restated or amended information need not be furnished for any period for

which a Financial Data Schedule was not previously required to be furnished. The document shall specify that the Financial Data Schedule has been restated or amended. A schedule that is filed to correct an error in a previously filed Financial Data Schedule shall be designated as an "Amended Financial Data Schedule." A schedule that is filed as a result of a restatement that is not a correction of an error shall be designated as a "Restated Financial Data Schedule."

(3) *Contents of financial data schedule.* The schedule shall set forth the financial information specified below that is applicable to the registrant. Schedules based on Articles 5, 7 and 9 of Regulation S–X include items that are to be understood as the same information required by the Item in Regulation S–X.

(i) *Article 5 registrants (commercial and industrial companies).* Registrants that prepare financial statements in accordance with Article 5 of Regulation S–X (§ 210.5–01 through § 210.5–04 of this chapter) shall prepare a Financial Data Schedule that contains the Article 5 items listed in Appendix A to this Item.

(ii) *Article 7 registrants (insurance companies).* Registrants that prepare financial statements in accordance with Article 7 of Regulation S–X (§ 210.7–01 through § 210.7–05 of this chapter) shall prepare a Financial Data Schedule that contains the Article 7 financial statement items and the industry guide items (Securities Act Industry Guide 6 (§ 229.801(f) of this chapter) or Exchange Act Industry Guide 4 (§ 229.802(d) of this chapter) listed in Appendix B to this Item.

(iii) *Article 9 registrants (bank holding companies and savings and loan holding companies).* Registrants that prepare their financial statements in accordance with Article 9 of Regulation S–X (§ 210.9–01 through § 210.9–07 of this chapter) and savings and loan holding companies shall prepare a Financial Data Schedule that contains the Article 9 financial statement items and Securities Act Industry Guide 3 (§ 229.801(c) of this chapter) information and Exchange Act Industry Guide 3 (§ 229.802(c) of this chapter) listed in Appendix C to this Item.

(iv) *Broker-dealer and broker-dealer holding companies.* Registrants that are broker-dealers or broker-dealer holding companies may prepare a Financial Data Schedule that contains the items listed in Appendix D to this Item in lieu of a Financial Data Schedule containing the items listed in Appendix A to this Item.

(v) *Public utility companies and public utility holding companies.* Registrants that are public utility companies or public utility holding companies shall prepare a Financial Data Schedule in the form required by Appendix E to this item.

Note: Schedule UT (Appendix E) contains the same requirements found in Exhibit G of Form U5S (§ 259.5s of this chapter).

(vi) *Multi-industry registrants.* A registrant that presents its primary financial statements in a manner in which non-homogeneous lines of business are grouped separately on the face of the primary financial statements and that does not present combined totals for all lines of business may submit separate Financial Data Schedules for each line of business. Where a registrant prepares more than one Financial Data Schedule, a separate schedule of consolidated totals on Schedule CT (Appendix F to this item) shall also be furnished.

APPENDIX A TO ITEM 601(C) OF REGULATION S–K; COMMERCIAL AND INDUSTRIAL COMPANIES—ARTICLE 5 OF REGULATION S–X

Item number	Item description
5–02(1)	Cash and cash items.
5–02(2)	Marketable securities.
5–02(3)(a)(1)	Notes and accounts receivable-trade.
5–02(4)	Allowances for doubtful accounts.
5–02(6)	Inventory.
5–02(9)	Total current assets.
5–02(13)	Property, plant and equipment.
5–02(14)	Accumulated depreciation.
5–02(18)	Total assets.
5–02(21)	Total current liabilities.
5–02(22)	Bonds, mortgages and similar debt.
5–02(28)	Preferred stock-mandatory redemption.
5–02(29)	Preferred stock-no mandatory redemption.
5–02(30)	Common stock.
5–02(31)	Other stockholders' equity.
5–02(32)	Total liabilities and stockholders' equity.
5–03(b)1(a)	Net sales of tangible products.
5–03(b)1	Total revenues.
5–03(b)2(a)	Cost of tangible goods sold.
5–03(b)2	Total costs and expenses applicable to sales and revenues.
5–03(b)3	Other costs and expenses.
5–03(b)5	Provision for doubtful accounts and notes.
5–03(b)(8)	Interest and amortization of debt discount.
5–03(b)(10)	Income before taxes and other items.
5–03(b)(11)	Income tax expense.
5–03(b)(14)	Income/loss continuing operations.
5–03(b)(15)	Discontinued operations.

APPENDIX A TO ITEM 601(C) OF REGULATION S–K; COMMERCIAL AND INDUSTRIAL COMPANIES—ARTICLE 5 OF REGULATION S–X—Continued

Item number	Item description
5–03(b)(17)	Extraordinary items.
5–03(b)(18)	Cumulative effect-changes in accounting principles.
5–03(b)(19)	Net income or loss.
5–03(b)(20)	Earnings per share—primary.
5–03(b)(20)	Earnings per share—fully diluted.

APPENDIX B TO ITEM 601(C) OF REGULATION S–K; INSURANCE COMPANIES—ARTICLE 7 OF REGULATION S–X

Item number	Item description
7–03(1)(a)	Fixed maturities held for sale.
7–03(1)(a)	Fixed maturities held to maturity—carrying value.
7–03(1)(a)	Fixed maturities held to maturity—market value.
7–03(1)(b)	Investment in equity securities.
7–03(1)(c)	Mortgage loans on real estate.
7–03(1)(d)	Investment in real estate.
7–03(1)(h)	Total investments.
7–03(2)	Cash and cash equivalents.
7–03(6)	Reinsurance recoverable on paid losses.
7–03(7)	Deferred policy acquisition costs.
7–03(12)	Total assets.
7–03(13)(a)(1)	Policy liabilities—future benefits, losses, claims.
7–03(13)(a)(2)	Policy liabilities—unearned premiums.
7–03(13)(a)(3)	Policy liabilities—other claims and benefits.
7–03(14)	Other policyholder funds.
7–03(16)	Notes payable, bonds, mortgages and similar debt.
7–03(21)	Preferred stocks—mandatory redemption.
7–03(22)	Preferred stock—not mandatory.
7–03(23)	Common stock.
7–03(24)	Other stockholders' equity.
7–03(25)	Total liabilities and stockholders' equity.
7–04(1)	Premiums.
7–04(2)	Net investment income.
7–04(3)	Realized investment gains and losses.
7–04(4)	Other income.
7–04(5)	Benefits, claims, losses and settlement expenses.
7–04(7)(a)	Underwriting acquisition and insurance expenses—amortization of deferred policy acquisition costs.

APPENDIX B TO ITEM 601(C) OF REGULATION S–K; INSURANCE COMPANIES—ARTICLE 7 OF REGULATION S–X—Continued

Item number	Item description
7–04(7)(b)	Underwriting acquisition and insurance expense—other.
7–04(8)	Income or loss before income taxes.
7–04(9)	Income tax expense.
7–04(12)	Income/loss continuing operations.
7–04(13)	Discontinued operations.
7–04(15)	Extraordinary items.
7–04(16)	Cumulative effect—changes in accounting principles.
7–04(17)	Net income or loss.
7–04(18)	Earnings per share—primary.
7–04(18)	Earnings per share—fully diluted.

SECURITIES ACT INDUSTRY GUIDE 6 AND EXCHANGE ACT INDUSTRY GUIDE 4

Guide number	Item description
2.B(1)(a)	Reserves for unpaid claims—beginning of year.
2.B(1)(b)(i)	Provision for insured events—current year.
2.B(1)(b)(ii)	Provision for insured events—prior years.
2.B(1)(c)(i)	Payments of claims—current years.
2.B(1)(c)(ii)	Payments of claims—prior years.
2.B(1)(e)	Reserves for unpaid claims—end of year.
2.B(2)(d)	Deficiency/redundancy in restated reserve.

APPENDIX C TO ITEM 601(C) OF REGULATION S–K; BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—ARTICLE 9 OF REGULATION S–X

Item number	Item description
9–03(1)	Cash and due from banks.
9–03(2)	Interest-bearing deposits.
9–03(3)	Federal funds sold—purchased securities for resale.
9–03(4)	Trading account assets.
9–03(6)	Investment and mortgage backed securities held for sale.
9–03(6)	Investment and mortgage backed securities held to maturity—carrying value.
9–03(6)	Investment and mortgage backed securities held to maturity—market value.
9–03(7)	Loans.
9–03(7)(2)	Allowance for losses.
9–03(11)	Total assets.
9–03(12)	Deposits.

APPENDIX C TO ITEM 601(C) OF REGULATION S–K; BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—ARTICLE 9 OF REGULATION S–X—Continued

Item number	Item description
9–03(13)	Short-term borrowings.
9–03(15)	Other liabilities.
9–03(16)	Long-term debt.
9–03(19)	Preferred stock—mandatory redemption.
9–03(20)	Preferred stock—no mandatory redemption.
9–03(21)	Common stocks.
9–03(22)	Other stockholders' equity.
9–03(23)	Total liabilities and stockholders' equity.
9–04(1)	Interest and fees on loans.
9–04(2)	Interest and dividends on investments.
9–04(4)	Other interest income.
9–04(5)	Total interest income.
9–04(6)	Interest on deposits.
9–04(9)	Total interest expense.
9–04(10)	Net interest income.
9–04(11)	Provision for loan losses.
9–04(13)(h)	Investment securities gains/losses.
9–04(14)	Other expenses.
9–04(15)	Income/loss before income tax.
9–04(17)	Income/loss before extraordinary items.
9–04(18)	Extraordinary items, less tax.
9–04(19)	Cumulative change in accounting principles.
9–04(20)	Net income or loss.
9–04(21)	Earnings per share—primary.
9–04(21)	Earnings per share—fully diluted.

APPENDIX C TO ITEM 601(C) OF REGULATION S–K; BANK HOLDING COMPANIES AND SAVINGS AND LOAN HOLDING COMPANIES—INDUSTRY GUIDE 3

Guide number	Item description
I.B.5	Net yield—interest earning assets—actual.
III.C.1(a)	Loans on non accrual.
III.C.1(b)	Accruing loans past due 90 days or more.
III.C.1(c)	Troubled debt restructuring.
III.C.2	Potential problem loans.
IV.A.1	Allowance for loan loss—beginning of period.
IV.A.2	Total chargeoffs.
IV.A.3	Total recoveries.
IV.A.4	Allowance for loan loss—end of period.
IV.B.1	Loan loss allowance allocated to domestic loans.
IV.B.2	Loan loss allowance allocated to foreign loans.
IV.B.3	Loan loss allowance—unallocated.

APPENDIX D TO ITEM 601(C) OF REGULATION S–K; BROKER-DEALERS AND BROKER-DEALER HOLDING COMPANIES—FINANCIAL DATA SCHEDULE BD

Item number	Item description
101	Cash and cash items.
103	Receivables from brokers and dealers, customers and others.
104	Securities purchased under resale agreements.
105	Securities borrowed.
108	Financial instruments owned.
109	Property, plant and equipment, net of depreciation.
112	Total assets.
201	Short term borrowings including commercial paper.
203	Payable to customers, brokers/dealers (including clearing brokers) and others.
204	Securities sold under agreements to repurchase.
205	Securities loaned.
206	Instruments sold, not yet purchased (at market).
208	Long-term debt.
209	Preferred stock-mandatory redemption.
210	Preferred stock-no mandatory redemption.
211	Common stock.
212	Other stockholders' equity.
213	Total liabilities and stockholders' equity.
301	Revenue from trading activities.
302	Interest and dividends.
303	Commissions.
304	Revenues from investment banking activities.
305	Revenues from asset management and other fee based services.
310	Interest expense.
311	Compensation and employee related expense.
313	Income/loss before income tax.
314	Income/loss before extraordinary items.
315	Extraordinary items, less tax.
316	Cumulative change in accounting principles.
317	Net income or loss.
318	Earnings per share—primary.
319	Earnings per share—fully diluted.

APPENDIX E TO ITEM 601(C) OF REGULATION S–K; PUBLIC UTILITY COMPANIES AND PUBLIC UTILITY HOLDING COMPANIES—FINANCIAL DATA SCHEDULE UT

Item number	Item description
1	Total net utility plant.
2	Other property and investments.
3	Total current assets.
4	Total deferred charges.

APPENDIX E TO ITEM 601(c) OF REGULATION S–K; PUBLIC UTILITY COMPANIES AND PUBLIC UTILITY HOLDING COMPANIES—FINANCIAL DATA SCHEDULE UT—Continued

Item number	Item description
5	Balancing amount for total assets.
6	Total assets.
7	Common stock.
8	Capital surplus, paid in.
9	Retained earnings.
10	Total common stockholders equity.
11	Preferred stock subject to mandatory redemption.
12	Preferred stock not subject to mandatory redemption.
13	Long term debt, net.
14	Short term notes.
15	Notes payable.
16	Commercial paper.
17	Long term debt—current portion.
18	Preferred stock—current portion.
19	Obligations under capital leases.
20	Obligations under capital leases—current portion.
21	Balancing amount for capitalization and liabilities.
22	Total capitalization and liabilities.
23	Gross operating revenue.
24	Federal and state income taxes expense.
25	Other operating expenses.
26	Total operating expenses.
27	Operating income (loss).
28	Other income (loss), net.
29	Income before interest charges.
30	Total interest charges.
31	Net income.
32	Preferred stock dividends.
33	Earnings available for common stock.
34	Common stock dividends.
35	Total annual interest charges on all bonds.
36	Cash flow from operations.
37	Earnings per share—primary.
38	Earnings per share—fully diluted.

APPENDIX F TO ITEM 601(c) OF REGULATION S–K CONSOLIDATED TOTALS FOR REGISTRANTS FILING MULTIPLE FINANCIAL DATA SCHEDULES—FINANCIAL DATA SCHEDULE CT

Item number	Item description
5–02(18)	Total assets.
5–02(28)	Preferred stock-mandatory redemption.
5–02(29)	Preferred stock-no mandatory redemption.
5–02(30)	Common stock.
5–02(31)	Other stockholders' equity.

APPENDIX F TO ITEM 601(c) OF REGULATION S–K CONSOLIDATED TOTALS FOR REGISTRANTS FILING MULTIPLE FINANCIAL DATA SCHEDULES—FINANCIAL DATA SCHEDULE CT—Continued

Item number	Item description
5–02(32)	Total liabilities and stockholders' equity.
5–03(b)1	Total revenues.
5–03(b)(11)	Income tax expense.
5–03(b)(14)	Income/loss continuing operations.
5–03(b)(15)	Discontinued operations.
5–03(b)(17)	Extraordinary items.
5–03(b)(18)	Cumulative effect—changes in accounting principles.
5–03(b)(19)	Net income or loss.
5–03(b)(20)	Earnings per share—primary.
5–03(b)(20)	Earnings per share—fully diluted.

PART 230—GENERAL RULES AND REGULATIONS, SECURITIES ACT OF 1933

19. The authority citation for Part 230 continues to read in part as follows:

Authority: 15 U.S.C. 77b, 77f, 77g, 77h, 77j, 77s, 77sss, 78c, 78*l*, 78m, 78n, 78o, 78w, 78*ll*(d), 79t, 80a-8, 80a-29, 80a-30, and 80a-37, unless otherwise noted.

* * * * *

20. The authority citations following §§ 230.405, 230.406 and 230.418 are removed.

21. A heading is added to precede the text of part 230 (General Rules and Regulations, Securities Act of 1933) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT

22. By amending § 230.100 by adding paragraphs (a)(6) and (a)(7) to read as follows:

§ 230.100 Definition of terms used in the rules and regulations.

(a) * * *

(6) The term "electronic filer" means a person or an entity that submits filings electronically pursuant to Rules 101, 901, 902 or 903 of Regulation S–T (§§ 232.101, 232.901, 232.902 or 232.903 of this chapter, respectively).

(7) The term "electronic filing" means a document under the federal securities laws that is transmitted or delivered to the Commission in electronic format.

* * * * *

23. By revising § 230.110 to read as follows:

§ 230.110 Business hours of the Commission.

(a) *General.* The principal office of the Commission, at 450 Fifth Street, NW., Washington, DC 20549, is open each day, except Saturdays, Sundays, and federal holidays, from 9 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect, *provided that* hours for the filing of documents pursuant to the Act or the rules and regulations thereunder are as set forth in paragraphs (b) and (c) of this section.

(b) *Submissions made in paper or on magnetic tape or diskette.* Paper documents filed with or otherwise furnished to the Commission, as well as electronic filings and submissions on magnetic tape or diskette under cover of Form ET (§§ 239.62, 249.445, 259.601, 269.6 and 274.401 of this chapter), may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

(c) *Filings by direct transmission.* Filings made by direct transmission may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 10 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

24. By amending § 230.158 by adding paragraph (d) to read as follows:

§ 230.158 Definitions of certain terms in the last paragraph of section 11(a).

* * * * *

(d) If an earnings statement was made available by "other methods" than those specified in paragraphs (a) and (b) of this section, the earnings statement must be filed as exhibit 99 to the next periodic report required by section 13 or 15(d) of the Exchange Act covering the period in which the earnings statement was released.

25. A heading is added to precede § 230.400 through § 230.494 (Regulation C), to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

26. By amending § 230.405 by adding definitions of "Electronic filer" and "Electronic filing" between the definitions of "Dividend or interest reinvestment plan" and "Employee," and a definition of "Graphic communications" between the definitions of "Foreign private issuer" and "Majority-owned subsidiary," to read as follows:

§ 230.405 Definition of terms.

* * * * *

Electronic filer. The term *electronic filer* means a person or an entity that submits filings electronically pursuant to Rules 101, 901, 902 or 903 of Regulation S–T (§§ 232.101, 232.901, 232.902 or 232.903 of this chapter, respectively).

Electronic filing. The term *electronic filing* means a document under the federal securities laws that is transmitted or delivered to the Commission in electronic format.

* * * * *

Graphic communications. The term *graphic communications*, which appears in the definition of "write, written" in Section 2(9) of the Securities Act, shall include magnetic impulses or other forms of computer data compilation.

* * * * *

27. By amending § 230.406 by adding paragraph (j) to read as follows:

§ 230.406 Confidential treatment of information filed with the Commission.

* * * * *

(j) *Electronic filings.* Confidential treatment requests shall be submitted in paper format only, whether or not the filer is an electronic filer.

28. By amending § 230.418 by removing the word "and" at the end of paragraph (b)(2), replacing the period at the end of paragraph (b)(3) with "; and", and adding paragraph (b)(4), to read as follows:

§ 230.418 Supplemental information.

* * * * *

(b) * * *

(4) The information was not filed in electronic format.

29. By removing § 230.499.

30. By adding Part 232 to read as follows:

PART 232—REGULATION S–T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

General

Sec.

232.10 Application of part 232.
232.11 Definitions of terms used in part 232.
232.12 Business hours of the Commission.
232.13 Date of filing; adjustment of filing date.

Electronic Filing Requirements

232.101 Mandated electronic submissions and exceptions.
232.102 Exhibits.
232.103 Liability for transmission errors or omissions in documents filed via EDGAR.

Hardship Exemptions

232.201 Temporary hardship exemption.
232.202 Continuing hardship exemption.

Preparation of Electronic Submissions

232.301 EDGAR Filer Manual.
232.302 Signatures.
232.303 Incorporation by reference.
232.304 Graphic and image material.
232.305 Number of characters per line; tabular and columnar information.
232.306 Foreign language documents and symbols.
232.307 Bold face type; red ink.
232.308 Type size and font; legibility.
232.309 Paper size; binding; sequential numbering; number of copies.
232.310 Marking changed material.
232.311 Documents filed in paper under cover of Form SE.

Financial Data Schedule

232.401 Financial Data Schedule.
232.402 Liability for Financial Data Schedule.

EDGAR Functions

232.501 Modular submissions and segmented filings.
232.600—232.899 [Reserved]

Transition to Electronic Filing

232.901 Division of Corporation Finance EDGAR transition.
232.902 Division of Investment Management EDGAR transition.
232.903 Division of Investment Management electronic submissions during transition.

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77sss(a), 78c(b), 78*l*, 78m, 78n, 78o(d), 78w(a), 78*ll*(d), 79t(a), 80a–8, 80a–29, 80a–30 and 80a–37.

General

§ 232.10 Application of part 232.

(a) This part, in conjunction with the EDGAR Filer Manual and the electronic filing provisions of applicable rules, regulations and forms, shall govern the electronic submission of documents filed or otherwise submitted to the Commission and shall be controlling for an electronic format document in the manner and respects provided in this part.

(b) A Form ID (§§ 239.63, 249.446, 259.602, 269.7 and 274.402 of this chapter), the uniform application for access codes to file on EDGAR, shall be filed by each registrant, third party, or agent prior to becoming subject to mandated electronic filing.

Note: It is strongly urged that Forms ID be submitted to the Commission between three and six months prior to becoming subject to mandated electronic filing.

§ 232.11 Definition of terms used in part 232.

Unless otherwise specifically provided, the terms used in Regulation S–T (part 232 of this chapter) have the same meanings as in the federal securities laws and the rules, regulations and forms promulgated thereunder. In addition, the following definitions of terms apply specifically to electronic format documents and shall apply wherever they appear in laws, rules, regulations and forms governing such documents, unless the context otherwise specifies:

(a) *Business development company.* The term *business development company* has the meaning set forth in section 2(a)(48) of the Investment Company Act.

(b) *Direct transmission.* The term *direct transmission* means the transmission of one or more electronic submissions via a telephonic communication session.

(c) *EDGAR.* The term *EDGAR* (Electronic Data Gathering, Analysis, and Retrieval) means the computer system for the receipt, acceptance, review and dissemination of documents submitted in electronic format.

(d) *EDGAR Filer Manual.* The term *EDGAR Filer Manual* means the current version of the manual prepared by the Commission setting out the technical format requirements for an electronic submission.

Note: See Rule 301 of Regulation S–T (§ 232.301).

(e) *Electronic filer.* The term *electronic filer* means a person or an entity that submits filings electronically pursuant to Rules 101, 901, 902 or 903 of Regulation S–T (§§ 232.101, 232.901, 232.902 or 232.903, respectively).

(f) *Electronic filing.* The term *electronic filing* means a document filed under the federal securities laws that is transmitted or delivered to the Commission in electronic format

(g) *Electronic format.* The term *electronic format* means the computerized format of a document prepared in accordance with the EDGAR Filer Manual.

(h) *Electronic submission.* The term *electronic submission* means any document, such as a filing, correspondence, or modular submission, or any discrete set of documents, transmitted or delivered to the Commission in electronic format.

(i) *Exchange Act.* The term *Exchange Act* means the Securities Exchange Act of 1934.

(j) *Header information.* The term *header information* means information designated by the EDGAR Filer Manual to precede the text of each electronic submission and document submitted therewith via EDGAR that identifies characteristics of the submission and documents in order to facilitate electronic processing by the EDGAR system.

(k) *Investment Company Act.* The term *Investment Company Act* means the Investment Company Act of 1940.

(l) *Modular submission.* The term *modular submission* means an electronic submission that contains one or more documents, or portions of a document, submitted for storage in the non-public EDGAR data storage area for purposes of subsequent inclusion in one or more electronic filings pursuant to Rule 501(a) of Regulation S–T (§ 232.501(a)).

(m) *Official filing.* The term *official filing* means a microfiche copy, prepared in compliance with the Commission's administrative regulations and other requirements, of a registration statement, report or other document filed under the federal securities laws, regardless of filing medium and exclusive of header information, tags and any other technical information required in an electronic filing.

(n) *Original.* The term *original*, when used or implied in the securities laws, rules, regulations or forms, includes the writing itself or any counterpart intended to have the same effect by a person executing or issuing it. If data are stored in a computer or similar device, any printout or other output readable by sight, shown to reflect the data accurately, is an original.

(o) *Paper format.* The term *paper format* means a paper document.

(p) *Phase-in date.* The term *phase-in date* means the date established by the Commission on and after which a registrant is required to submit filings electronically pursuant to Rule 101 of Regulation S–T (§ 232.101).

(q) *Public Utility Act.* The term *Public Utility Act* means the Public Utility Holding Company Act of 1935.

(r) *Registrant.* The term *registrant* means an issuer of securities for which a Securities Act registration statement is required to be filed and/or an issuer of securities with respect to which an Exchange Act registration statement or report is required to be filed and/or an investment company required to file an Investment Company Act registration statement or report.

(s) *Securities Act.* The term *Securities Act* means the Securities Act of 1933.

(t) *Segmented Filing.* The term *segmented filing* means an electronic format document assembled from segments previously submitted to the non-public EDGAR data storage for one-time inclusion in an electronic filing pursuant to Rule 501(b) of Regulation S–T (§ 232.501(b)).

(u) *Tag.* The term *tag* means an identifier that highlights specific information to EDGAR that is in the format required by the EDGAR Filer Manual.

(v) *Third party filer.* The term *third party filer* means any person or entity that files documents with the Commission with respect to another entity.

(w) *Trust Indenture Act.* The term *Trust Indenture Act* means the Trust Indenture Act of 1939.

§ 232.12 Business hours of the Commission.

(a) *General.* The principal office of the Commission, at 450 Fifth Street, NW., Washington, DC 20549, is open each day, except Saturdays, Sundays, and federal holidays, from 9 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect, *provided that* hours for the filing of documents pursuant to the Act or the rules and regulations thereunder are as set forth in paragraphs (b) and (c) of this section.

(b) *Submissions made in paper or on magnetic tape or diskette.* Paper documents filed with or otherwise furnished to the Commission, as well as electronic filings and submissions on magnetic tape or diskette under cover of Form ET (§§ 239.62, 249.445, 259.601, 269.6 and 274.401 of this chapter), may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

(c) *Submissions by Direct Transmission.* Electronic filings and other documents may be submitted by direct transmission to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 10 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

§ 232.13 Date of filing; adjustment of filing date.

(a) *General.* (1) Except as provided in paragraph (b) of this section, the business day on which a filing is received by the Commission shall be the date of filing thereof, if:

(i) All requirements of the Acts and rules applicable to such filing have been complied with;

(ii) The filing conforms to the applicable technical standards regarding electronic format in the EDGAR Filer Manual; and

(iii) With respect to Securities Act filings, the required fee payment has been confirmed, *provided that* the failure to pay an insignificant amount of the fee at the time of the filing, as a result of a *bona fide* error, shall not affect the date of filing.

(2) If the conditions of paragraph (a)(1) of this section are otherwise satisfied, all filings submitted by direct transmission commencing on or before 5:30 p.m. Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect, shall be deemed filed on the same business day, and all filings submitted by direct transmission commencing after 5:30 p.m. Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect, shall be deemed filed as of the next business day.

Note: Electronic filings that have an automatic or immediate effective date must be deemed filed, as provided in paragraph (a) of this section, before any waiting period for automatic effectiveness commences or before the filing becomes immediately effective, whichever applies.

(b) *Adjustment of the filing date.* If an electronic filer in good faith attempts to file a document with the Commission in a timely manner but the filing is delayed due to technical difficulties beyond the electronic filer's control, the electronic filer may request an adjustment of the filing date of such document. The Commission, or the staff acting pursuant to delegated authority, may grant the request if it appears that such adjustment is appropriate and consistent with the public interest and the protection of investors.

(c) *Payment of fees.* Fees required with respect to a filing that is submitted electronically shall be paid in accordance with the procedures set forth in Instructions for Filing Fees—Rule 3a of the Commission's Informal

and Other Procedures (§ 202.3a of this chapter).

Note. All filing fees paid by electronic filers must be submitted to the lockbox depository, as provided in Rule 3a, including those pertaining to documents filed in paper pursuant to a hardship exemption.

Electronic Filing Requirements

§ 232.101 Mandated electronic submissions and exceptions.

(a) *Mandated electronic submissions.* (1) The following filings, including any related correspondence and supplemental information, except as otherwise provided, shall be submitted in electronic format:

(i) Registration statements filed with the Commission pursuant to the Securities Act (15 U.S.C. 77a, *et seq.*) or Sections 12(b) or 12(g) of the Exchange Act (15 U.S.C. 781(b) or (g));

(ii) Statements and applications filed with the Commission pursuant to the Trust Indenture Act (15 U.S.C. 77aaa, *et seq.*), other than applications for exemptive relief filed pursuant to Section 304(c) (15 U.S.C. 77ddd(c)) on Form T–4 (§ 269.4 of this chapter) and Section 310(b)(1)(ii) (15 U.S.C. 77jjj(b)(1)(ii)) of that Act;

(iii) Statements, reports and schedules filed with the Commission pursuant to Sections 13, 14, or 15(d) of the Exchange Act (15 U.S.C. 78m, n, and *o*(d)), *provided that* if a registrant's first mandated electronic filing would be an annual report on Form 10–K (§ 249.310 of this chapter) or Form 10–KSB (§ 249.310b of this chapter) such annual report may, at the option of the registrant, be submitted in paper format;

(iv) Documents filed with the Commission pursuant to Sections 8, 17, 20, and 30 of the Investment Company Act (15 U.S.C. 80a–8, 80a–17, 80a–20, and 80a–29); *provided, however,* that in no event shall any submissions under Section 6(c) of the Act or documents related to applications for exemptive relief under any section of the Act be made in electronic format; and

(v) Documents filed with the Commission pursuant to the Public Utility Act (15 U.S.C. 79a *et seq.*).

(2) The following amendments to filings, including any related correspondence and supplemental information except as otherwise provided, shall be submitted as follows:

(i) Any amendment to a filing by or relating to a registrant required to file electronically, including any amendment to a paper filing, shall be submitted in electronic format;

(ii) The first electronic amendment to a paper format Schedule 13D (§ 240.13d–101 of this chapter) or Schedule 13G (§ 240.13d–102 of this chapter) shall restate the entire text of the Schedule 13D or 13G (§ 240.13d–101 or § 240.13d–102 of this chapter), but previously filed paper exhibits to such Schedules are not required to be restated electronically. See Rule 102 (§ 232.102) regarding amendments to exhibits previously filed in paper format.

(3) Supplemental information shall be submitted in electronic format except as provided in paragraph (c)(2) of this section. The information shall be stored in the non-public EDGAR data storage area as correspondence. Supplemental information that is submitted in electronic format shall not be returned.

Note: Failure to submit a required electronic filing pursuant to this paragraph (a), as well as any required confirming electronic copy of a paper filing made in reliance on a hardship exemption, as provided in Rules 201 and 202 of Regulation S–T (§§ 232.201 and 232.202), will result in ineligibility to use Forms S–2, S–3, S–8, F–2 and F–3 (see §§ 239.12, 239.13, 239.16b, 239.32 and 239.33 of this chapter, respectively), restrict incorporation by reference of the document submitted in paper (see Rule 303 of Regulation S–T (§ 232.303)), or toll certain time periods associated with tender offers (see Rule 13e–4(f)(12) (§ 240.13e–4(f)(12) of this chapter) and Rule 14e–1(e) (§ 240.14e–1(e) of this chapter)).

(b) *Permitted electronic submissions.* The following documents may be submitted to the Commission in electronic format, at the option of the electronic filer:

(1) Annual Reports to Security Holders furnished for the information of the Commission pursuant to Rule 14a–3(c) (§ 240.14a–3(c) of this chapter) and Rule 14c–3(b) (§ 240.14c–3(b) of this chapter);

(2) Notices of exempt solicitation furnished to the Commission pursuant to Rule 14a–6(g) (§ 240.14a–6(g) of this chapter).

(c) *Documents to be filed in paper only.* The following shall not be submitted in electronic format:

(1)(i) Confidential treatment requests and the information with respect to which confidential treatment is requested;

(ii) Preliminary proxy materials and information statements with respect to a matter specified in Item 14 of Schedule 14A (§ 240.14a–101 of this chapter) for which confidential treatment has been requested in the manner prescribed by Rule 14a–6(e)(2) (§ 240.14a–6(e)(2) of this chapter) or Rule 14c–5(d)(2) (§ 240.14c–5(d)(2) of this chapter);

(2) Supplemental information, if the submitter requests that the information be returned after staff review and/or the submitter requests that the information be protected from public disclosure under the Freedom of Information Act (5 U.S.C. 552) pursuant to a request for confidential treatment under Rule 83 (§ 200.83 of this chapter);

(3) Shareholder proposals submitted pursuant to Rule 14a–8 (240.14a–8 of this chapter);

(4) No-action and interpretive letter requests (§ 200.81 of this chapter and 15 U.S.C. 78*l*(h));

(5) Form SR (§ 239.61 of this chapter);

(6) Applications for exemptive relief filed pursuant to Sections 304(d), 310(b) and 310(b)(1)(ii) of the Trust Indenture Act and applications under Section 304(c) of that Act on Form T–4;

(7) Forms 3, 4 and 5 (§§ 249.103, 249.104 and 249.105 of this chapter);

(8) Filings made with the Commission's Regional Offices;

(9) Filings relating to offerings exempt from registration under the Securities Act of 1933, including filings made pursuant to Regulation A (§§ 230.251–230.264 of this chapter), Regulation B (§§ 230.300–230.346 of this chapter), Regulation D (§§ 230.501–230.508 of this chapter), Regulation E (§§ 230.601–230.610a of this chapter) and Regulation F (§§ 230.651–230.656 of this chapter), as well as filings on Form 144 (§ 239.144 of this chapter);

(10) Promotional and Sales Material submitted pursuant to Securities Act Industry Guide 5 (§ 229.801(e) of this chapter);

(11) Documents and symbols in a foreign language (see Rule 306 of Regulation S–T (§ 232.306));

(12) Exchange Act filings submitted to the Division of Market Regulation;

(13) Documents relating to investigations and litigation submitted pursuant to the Rules of Practice (§§ 201.1–201.29 of this chapter);

(14) Submissions under Section 6(c) of the Investment Company Act or documents related to applications for exemptive relief under any section of the Investment Company Act;

(15) Annual Reports to Security Holders furnished by Public Utility Holding Companies under Exhibit A to Form U5S (§ 259.5s of this chapter) or under rule 29 (§ 250.29 of this chapter);

(16) Reports to State Commissions, if furnished by Public Utility Holding Companies under Exhibit E to Form U5S (§ 259.5s of this chapter); and

(17) Maps furnished by Public Utility Holding Companies under Exhibits E to Forms U5B and U–1 (§§ 259.5b and 259.101 of this chapter).

§ 232.102 Exhibits.

(a) Exhibits to an electronic filing shall be filed in electronic format, absent a hardship exemption, unless the exhibits previously had been filed in

paper. Exhibits to an electronic filing that have been filed previously in paper may, but shall not be required to be, restated in electronic format.

(b) Amendments to all exhibits shall be filed in electronic format, absent a hardship exemption.

(c) Notwithstanding any other provision of this section, an electronic filer shall, upon amendment, restate in electronic format its articles of incorporation, by-laws or investment advisory agreement (in the case of a registered investment company or a business development company).

(d) Each electronic filing requiring exhibits shall contain an exhibit index, which should immediately precede the exhibits filed with the document. The index shall list each exhibit filed. Whenever an exhibit is filed in paper pursuant to a temporary or continuing hardship exemption, the letter "P" shall be placed next to the listed exhibit in the exhibit index to reflect that the exhibit was filed in paper pursuant to such exemption. Whenever an electronic confirming copy of an exhibit is filed pursuant to a temporary hardship exemption, the electronic filer shall place the designation "CE" next to the listed exhibit in the exhibit index.

(e) Notwithstanding the provisions of paragraphs (a) through (d) of this section, after the date which is three years following a registrant's phase-in date, any incorporation by reference by a registered investment company or a business development company shall relate only to documents which have been filed in electronic format, unless filed in paper pursuant to a hardship exemption (§§ 232.201 and 232.202).

(f) Persons submitting filings electronically under the Public Utility Act shall not be subject to paragraph (c) of this section.

§ 232.103 Liability for transmission errors or omissions in documents filed via EDGAR.

An electronic filer shall not be subject to the liability and anti-fraud provisions of the federal securities laws with respect to an error or omission in an electronic filing resulting solely from electronic transmission errors beyond the control of the filer, whether transmission is by magnetic tape, diskette, or direct transmission, where the error or omission is corrected by the filing of an amendment in electronic format as soon as reasonably practicable after the electronic filer becomes aware of the error or omission.

Hardship Exemptions

§ 232.201 Temporary hardship exemption.

(a) If an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of an electronic filing, the electronic filer may file the subject filing, under cover of Form TH (§§ 239.65, 249.447, 259.604, 269.10 and 274.404 of this chapter), in paper format no later than one business day after the date on which the filing was to be made.

(1) A microfiche copy of the paper format document shall be the official filing of the registrant for purposes of the federal securities laws.

(2) The following legend shall be set forth in capital letters on the cover page of the paper format document:

IN ACCORDANCE WITH RULE 201 OF REGULATION S–T, THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER PURSUANT TO A TEMPORARY HARDSHIP EXEMPTION

(3) Signatures to the paper format document may be in typed form rather than manual format. See Rule 302 of Regulation S–T (§ 232.302). All other requirements relating to paper format filings shall be satisfied.

(4) If the exemption pertains to a document filed pursuant to section 13(a) or 15(d) of the Exchange Act (15 U.S.C. 78m and 78o(d)) or section 30 of the Investment Company Act and the paper format document is filed in the manner specified in paragraph (a) of this section, the filing shall be deemed to have been filed by its required due date.

Notes: 1. Where a temporary hardship exemption relates to an exhibit only, the paper format exhibit shall be filed under cover of Form SE (§§ 239.64, 249.444, 259.603, 269.8, and 274.403 of this chapter).

2. Filers unable to submit a report within a prescribed time period because of electronic difficulties shall comply with the provisions of this section and shall not use Form 12b–25 (§ 249.322 of this chapter) as a notification of late filing.

(b) An electronic format copy of the filed paper format document shall be submitted to the Commission within six business days of filing the paper format document. The electronic format version shall contain the following statement in capital letters at the top of the first page of the document:

THIS DOCUMENT IS A COPY OF THE (SPECIFY DOCUMENT) FILED ON (DATE) PURSUANT TO A RULE 201 TEMPORARY HARDSHIP EXEMPTION

Note: Failure to submit the confirming electronic copy of a paper filing made in reliance on the temporary hardship exemption, as required in paragraph (b) of this section, will result in ineligibility to use Forms S–2, S–3, S–8, F–2 and F–3 (*see* §§ 239.12, 239.13, 239.16b, 239.32 and 239.33 of this section, respectively), restrict incorporation by reference of the document submitted in paper (*see* Rule 303 of Regulation S–T (§ 232.303)), and toll certain time periods associated with tender offers (*see* Rule 13e–4(f)(12) (§ 240.13e–4(f)(12) of this chapter) and Rule 14e–1(e) (§ 240.14e–1(e) of this chapter).

§ 232.202 Continuing hardship exemption.

(a) An electronic filer may apply in writing for a continuing hardship exemption if all or part of a filing or group of filings otherwise to be filed in electronic format cannot be so filed without undue burden or expense. Such written application shall be made at least ten business days prior to the required due date of the filing(s) or the proposed filing date, as appropriate, or within such shorter period as may be permitted. The written application shall contain the information set forth in paragraph (b) of this section.

(1) The application shall not be deemed granted until the applicant is notified by the Commission or the staff.

(2) If the Commission, or the staff acting pursuant to delegated authority, denies the application for a continuing hardship exemption, the electronic filer shall file the required document in electronic format on the required due date or the proposed filing date or such other date as may be permitted.

(3) If the Commission, or the staff acting pursuant to delegated authority, determines that the grant of the exemption is appropriate and consistent with the public interest and the protection of investors and so notifies the applicant, the electronic filer shall follow the procedures set forth in paragraph (c) of this section.

(b) The request for the continuing hardship exemption shall include, but not be limited to, the following:

(1) The reason(s) that the necessary hardware and software is not available without unreasonable burden and expense;

(2) The burden and expense involved to employ alternative means to make the electronic submission; and/or

(3) The reasons for not submitting electronically the document or group of documents, as well as justification for the requested time period.

(c) If the request is granted, the electronic filer shall submit the document or group of documents for which the continuing hardship exemption is granted in paper format on the required due date specified in the applicable form, rule or regulation, or the proposed filing date, as appropriate. The following legend shall be placed in

capital letters at the top of the cover page of the paper format document(s):

IN ACCORDANCE WITH RULE 202 OF REGULATION S–T, THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER PURSUANT TO A CONTINUING HARDSHIP EXEMPTION

(d) If a continuing hardship exemption is granted for a limited time period, the grant may be conditioned upon the filing of the document or group of documents that is the subject of the exemption in electronic format upon the expiration of the period for which the exemption is granted.

Note: Where a continuing hardship exemption is granted with respect to an exhibit only, the paper format exhibit shall be filed under cover of Form SE (§§ 239.64, 249.444, 259.603, 269.8 and 274.403 of this chapter).

Preparation of Electronic Submissions

§ 232.301 EDGAR Filer Manual.

Electronic filings shall be prepared in the manner prescribed by the EDGAR Filer Manual, a manual promulgated by the Commission that sets out the technical formatting requirements for electronic submissions. Compliance with the requirements found therein is essential to the timely receipt and acceptance of documents filed with or otherwise submitted to the Commission in electronic format. The EDGAR Filer Manual and notices of amendments thereto are published in the **Federal Register**. Paper copies of the EDGAR Filer Manual also may be obtained at the following address: Public Reference Room, U.S. Securities and Exchange Commission, Mail Stop 1–2, 450 5th Street, NW., Washington, DC 20549. Electronic format copies are available through the EDGAR electronic bulletin board.

§ 232.302 Signatures.

(a) Signatures to or within any electronic submission shall be in typed form rather than manual format. When used in connection with an electronic filing, the term "signature" means an electronic entry in the form of a magnetic impulse or other form of computer data compilation of any letter or series of letters comprising a name, executed, adopted or authorized as a signature.

(b) A manually signed signature page or other document authenticating, acknowledging or otherwise adopting the signatures that appear in typed form within an electronic filing shall be executed before or at the time the electronic filing is made and shall be retained by the filer for a period of five years. Upon request, an electronic filer shall furnish to the Commission or its staff a copy of any or all documents retained pursuant to this section.

§ 232.303 Incorporation by reference.

(a) The following documents shall not be incorporated by reference into an electronic filing:

(1) Any document filed in paper in violation of mandated electronic filing requirements;

(2) Any document filed in paper pursuant to a temporary hardship exemption for which a required confirming electronic copy has not been submitted.

(b) If any portion of the annual or quarterly report to security holders is incorporated by reference into any electronic filing, such portion of the annual or quarterly report to security holders shall be filed in electronic format as an exhibit to the filing, as required by Item 601(b)(13) of Regulation S–K (§ 229.601(b)(13) of this chapter) and Item 601(b)(13) of Regulation S–B (§ 228.601(b)(13) of this chapter).

§ 232.304 Graphic and image material.

(a) Where a paper format version of a document includes graphic or image material, an appendix to the electronic format document shall list all such graphic and image information and provide a fair and accurate narrative description of such information. If, however, the substantive information conveyed by the graphic and image information presented in the paper format document is described narratively in the body of the electronic format document, the appendix to the document listing the graphic and image information shall contain only a cross-reference to the narrative discussion. Differences between the electronic and paper format copies of the document such as pagination, color, type size or style, or corporate logo need not be described.

(b)(1) The graphic and image material in the paper format version of the document shall be deemed part of the filing and subject to the liability and anti-fraud provisions of the federal securities laws.

(2) Narrative descriptions of graphic and image material appearing in an electronic filing or appendix thereto also shall be deemed part of the filing. However, to the extent such descriptions represent a good faith effort to fairly and accurately describe omitted graphic and image material, they shall not be subject to the liability and anti-fraud provisions of the federal securities laws.

(c) An electronic filer shall maintain a file of each paper document containing graphic and image material for five years after the filing date of each document or the date appearing on each document, whichever is later. Upon request, an electronic filer shall furnish to the Commission or its staff a copy of any or all of the documents contained in the file.

(d) The performance graph that is to appear in registrant proxy and information statements relating to annual meetings of security holders (or special meetings or written consents in lieu of such meetings) at which directors will be elected, as required by Item 402(*l*) of Regulation S–K (§ 229.402(*l*) of this chapter), shall be furnished to the Commission in connection with an electronic filing in either of the following ways:

(1) submit a paper copy of the performance graph under cover of Form SE (§§ 239.64, 249.444, 259.603, 269.8 and 274.403 of this chapter); or

(2) describe and interpret the data in tabular or chart form within the electronic filing, as explained in the EDGAR Filer Manual, and submit supplementally a paper copy of the performance graph to the electronic filer's Branch Chief in the Division of Corporation Finance.

§ 232.305 Number of characters per line; tabular and columnar information.

The narrative portion of a document shall not exceed 80 characters per line, including blank spaces, and shall not be presented in multi-column newspaper format. Non-narrative information (*e.g.*, financial statements) may be presented in tabular or columnar format and may exceed 80 positions only if it is tagged as specified in the EDGAR Filer Manual. In no event shall information presented in tabular or columnar format exceed 132 positions wide.

§ 232.306 Foreign language documents and symbols.

(a) Foreign language documents shall not be filed with the Commission in electronic format. A fair and accurate English translation of any required document shall be filed. A written representation to that effect shall be included in the English translation document and the representation shall be signed by a designated officer in the manner set forth in Rule 302 of Regulation S–T (§ 232.302). Upon request, any foreign language document otherwise required to be filed shall be provided to the Commission or the staff.

Note: With respect to submission of an electronic filer's latest annual budget required to be filed as Exhibit C in Forms 10

(§ 249.218 of this chapter) and 18–K (§ 249.318 of this chapter), for foreign governments and political subdivisions thereof, if an English version of the such filer's last annual budget as presented to its legislative body has been prepared, it shall be filed electronically. If no such version has been prepared, the budget need not be filed, but shall be provided to the Commission upon request.

(b) Foreign currency denominations shall be expressed in words or letters in the English language rather than representative symbols.

§ 232.307 Bold face type; red ink.

Provisions requiring presentation of information in bold face type or in red ink shall be satisfied in an electronic format document by presenting such information in capital letters.

§ 232.308 Type size and font; legibility.

Provisions relating to type size, font and other legibility requirements shall not apply to electronic format documents.

§ 232.309 Paper size; binding; sequential numbering; number of copies.

(a) Requirements as to paper size, binding, and sequential page numbering shall not apply to electronic format documents.

(b) An electronic format document, submitted in the manner prescribed by the EDGAR Filer Manual, shall satisfy any requirement that more than one copy of such document be filed with or provided to the Commission.

§ 232.310 Marking changed material.

Provisions requiring the marking of changed materials shall be satisfied by inserting the tag <R> before and the tag </R> following a paragraph containing changed material. Financial statements and notes thereto need not be marked for changed material.

§ 232.311 Documents submitted in paper under cover of Form SE.

Form SE (§§ 239.64, 249.444, 259.603, 269.8, and 274.403 of this chapter) shall be filed as a paper cover sheet to the following documents submitted to the Commission in paper:

(a) Exhibits filed in paper pursuant to a hardship exemption shall be filed under cover of Form SE. See Rules 201 and 202 of Regulation S–T (§§ 232.201 and 232.202).

(b) The performance graph that is to appear in registrant proxy and information statements relating to annual meetings of security holders (or special meetings or written consents in lieu of such meetings) at which directors will be elected, as required by Item 402(*l*) of Regulation S–K (§ 229.402(*l*) of this chapter), shall be submitted under cover of Form SE, where an electronic filer elects to furnish such graph in paper format, as provided in Rule 304(d) of Regulation S–T (§ 232.304(d)).

(c) Financial statements and schedules prepared in accordance with the financial reporting requirements of ERISA shall be filed under cover of Form SE where an employee benefit plan filing annual reports on Form 11–K (§ 249.311 of this chapter) elects to file such statements and schedules in paper format. See General Instruction E of Form 11–K.

(d) Exhibits to Form N–SAR (§ 274.101 of this chapter) may be filed in paper under cover of Form S–E.

(e) Annual Reports to Security Holders furnished by Public Utility Holding Companies as Exhibit A to Form U5S (§ 259.5s of this chapter) or under rule 29 (§ 250.29 of this chapter) shall be filed in paper under cover of Form S–E.

(f) Reports to State Commissions, if furnished by Public Utility Holding Companies as Exhibit E to Form U5S (§ 259.5s of this chapter), shall be filed in paper under cover of Form S–E.

(g) Maps furnished by Public Utility Holding Companies under Exhibits E to Forms U5B and U–1(§ 259.5b and 259.101 of this chapter) shall be filed in paper under cover of Form S–E.

(h) The Form SE shall be submitted in the following manner:

(1) If the subject of a temporary hardship exemption is an exhibit only, the exhibit shall be filed under cover of Form SE no later than one business day after the date the exhibit was to be filed electronically.

(2) An exhibit filed pursuant to a continuing hardship exemption, or any other document filed in paper under cover of Form SE (other than an exhibit filed pursuant to a temporary hardship exemption), as allowed by paragraphs (a) through (c) of this section, may be filed up to six business days prior to, or on the date of filing of, the electronic format document to which it relates but shall not be filed after such filing date. If a paper document is submitted in this manner, requirements that the document be filed with, provided with or accompany the electronic filing shall be satisfied.

(i) Any requirements as to delivery or furnishing the information to persons other than the Commission shall not be affected by this section.

Financial Data Schedule

§ 232.401 Financial Data Schedule.

A Financial Data Schedule shall be submitted as an exhibit to the filing(s) to which it relates in accordance with Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter), Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter) or Rule 483(e) (§ 230.483(e) of this chapter).

Note: An electronic filer's failure to furnish a Financial Data Schedule will not prevent acceptance of the filing for which the Schedule is required. However, inasmuch as the Schedule may be used by the Commission staff in its review of the filing, processing of the filing may be delayed pending filing of the Schedule. Further, electronic filers that have not filed a required Financial Data Schedule will be ineligible to use Form S–2, Form S–3 and Form S–8 (§§ 239.12, 239.13 and 239.16b of this chapter, respectively).

§ 232.402 Liability for Financial Data Schedule.

A Financial Data Schedule shall not be deemed filed for purposes of section 11 of the Securities Act (15 U.S.C. 77k), section 18 of the Exchange Act (15 U.S.C. 78r), section 16 of the Public Utility Act (15 U.S.C. 79p), section 323 of the Trust Indenture Act (15 U.S.C. 77www), or section 34(b) of the Investment Company Act (15 U.S.C. 80a–33(b)), or otherwise be subject to the liabilities of such sections, and shall not be deemed a part of a registration statement to which it relates. The Financial Data Schedule shall, however, be subject to all other liability and anti-fraud provisions of the Acts. An electronic filer that accurately extracts the Financial Data Schedule information from its financial statements, financial statement schedules, or disclosures prepared in response to applicable industry guides, shall not be liable, under the Securities Act, the Exchange Act or the Trust Indenture Act for such extracted information, *provided that* the extracted data was not materially false or misleading in the underlying financial statements, financial statement schedules, or disclosures prepared in response to applicable industry guides.

EDGAR Functions

§ 232.501 Modular submissions and segmented filings.

An electronic filer that subscribes to the optional EDGAR electronic mail service may use the following procedures to submit information on the EDGAR system for subsequent inclusion in an electronic filing.

(a) *Modular submissions.* (1) One or more electronic format documents may be submitted for storage in the non-public EDGAR data storage area as a modular submission for subsequent inclusion in one or more electronic submissions.

(2) An electronic filer shall be permitted a maximum of ten modular submissions in the non-public EDGAR data storage area at any time, not to exceed a total of one megabyte of digital information. If an electronic filer attempts to submit a modular filing which would cause either of these limits to be exceeded, EDGAR will suspend the modular submission and notify the electronic filer by electronic mail. After six business days, the modular submission held in suspense will be deleted from the system.

(3) A modular submission may be corrected or amended only by resubmitting the entire modular submission.

(b) *Segmented filings.* (1) Segments of a document intended to become an electronic filing may be submitted to the non-public EDGAR data storage area for assembly as a segmented filing.

(2) Segments shall be submitted no more than six business days in advance of the anticipated filing date and are not limited in number or size. They may be submitted from several geographic locations by more than one filing entity. Segments may be included in only one electronic filing. Once used, segments will be removed from the non-public EDGAR data storage area. The assembly of segments into a segmented filing shall be effected pursuant to the applicable provisions of the EDGAR Filer Manual. If segments are not prepared in accordance with the EDGAR Filer Manual, the filing will not be constructed. The filing date of a segmented filing shall be the date upon which the filing is assembled and satisfies the requirements of Rule 12(a) of Regulation S–T (§ 232.12(a)).

(3) Segments may be corrected or amended only by resubmitting the entire segment.

(c) A modular submission or segment shall not:

(1) be publicly available;

(2) Be deemed filed with the Commission for purposes of Securities Act section 11 (15 U.S.C. 77k), Exchange Act section 18 (15 U.S.C. 78r), Public Utility Act section 16 (15 U.S.C. 79p), Trust Indenture Act section 323 (15 U.S.C. 77www), or Investment Company Act section 34(b) (15 U.S.C. 80a–33(b)) prior to its inclusion in a filing; or

(3) Be deemed to constitute an official filing prior to its inclusion in a filing under the federal securities laws. Once a modular submission or segment has been included in an electronic filing, the liability and anti-fraud provisions of the Securities Act, the Exchange Act, the Trust Indenture Act, the Public Utility Act and the Investment Company Act shall apply to the electronic filing.

§§ 232.600–232.899 [Reserved]

Transition to Electronic Filing

§ 232.901 Division of Corporation Finance EDGAR Transition.

(a) *Registrant electronic submissions.* Registrants whose filings are subject to review by the Division of Corporation Finance, except for foreign private issuers and foreign governments, shall be subject to the electronic filing requirements of this part in accordance with the registrant phase-in schedule published by the Commission, including any amendments thereto.

(1) All other public companies, except for foreign private issuers and foreign governments, shall become subject to the electronic filing requirements of this part, including any company that makes a registered offering under the Securities Act or that becomes subject to the reporting requirements of the Exchange Act, at the same time the last group of companies in the phase-in schedule becomes subject to mandated electronic filing.

(2) A registrant may request to participate in a phase-in group other than the group established by the Commission for the registrant. If such a request is granted by the Commission, or by the staff pursuant to Rule 30–1(m) of the Rules of Organization and Management (§ 200.30–1(m) of this chapter), the registrant shall become subject to the mandated filing requirements of Rule 101 of Regulation S–T (§ 232.101) on the phase-in date applicable to the group to which it has been reassigned.

(b) *Third party filers.* Any third party filing made pursuant to Section 13 or 14 of the Exchange Act with respect to a registrant that is subject to mandated electronic filing shall be filed in electronic format.

(c) *Electronic filings involving both a paper filer and an electronic filer.* Filings involving both a paper filer and an electronic filer shall be made as follows:

(1) *Cash tender offers and proxy contests.* Where a paper filer commences a cash tender offer or proxy contest (including a solicitation in opposition) with respect to an electronic filer, submissions by both filers relating to the transaction shall be in electronic format. Where an electronic filer commences a cash tender offer or proxy contest with respect to a paper filer, the electronic filer is permitted, but not required, to submit all filings in electronic format. If the electronic filer elects to file in electronic format in connection with the transaction, all related submissions by the electronic filer must be in electronic format. If the electronic filer elects to file in electronic format, the paper filer is permitted, but not required, to submit all filings in electronic format. If the paper filer elects to file in electronic format, the paper filer shall continue to make all filings relating to that transaction in electronic format.

(2)(i) *Securities Act registered business combinations.* Where a paper filer engages in an exchange offer, merger, or other business combination involving a Securities Act registration statement filed by that entity with respect to an electronic filer, submissions by both parties relating to that transaction shall be in electronic format. Where an electronic filer engages in an exchange offer, merger, or other business combination involving a Securities Act registration statement filed by that entity with respect to a paper filer, the electronic filer shall submit all filings in electronic format. The paper filer is permitted, but not required, to submit all filings in electronic format. If the paper filer elects to file in electronic format, the paper filer shall continue to make all filings relating to that transaction in electronic format.

(ii) *Cash mergers involving joint proxy statements.* Where a paper filer and an electronic filer seek a cash merger involving a joint proxy statement, submissions by both parties relating to that transaction shall be in electronic format.

(3) *Co-registrants.* Where a paper filer and an electronic filer are coregistrants with respect to an offering required to be registered under the Securities Act, the registration statement shall be filed in electronic format. Co-registrants that become subject to the reporting requirements of section 13(a) or 15(d) (15 U.S.C. 78m and 78o(d)) of the Exchange Act shall submit all reports in electronic format if one of the registrants is an electronic filer.

(4) *Schedules 13D and 13G.* Where a paper filer is required to file a Schedule 13D or 13G (§§ 240.13d–101 and 240.13d–102 of this chapter) relating to an electronic filer in accordance with paragraph (b) of this section, the Schedule 13D or 13G shall be filed in electronic format. Where an electronic filer is required to file a Schedule 13D or 13G relating to a paper filer, the Schedule 13D or 13G may be filed in electronic format.

(d) *Conforming paper format documents.* Electronic filers shall submit to the Commission a paper copy of each electronic filing for a period of one year after becoming subject to mandated electronic filing (§ 232.101),

or such shorter period as the Commission shall determine, as follows:

(1) The paper copy shall be either a document that meets the requirements of the applicable Commission rules and regulations for paper filings or a paper printout of the electronic filing. If the copy being submitted is the paper printout of the electronic filing, the header information specified in the EDGAR Filer Manual shall be omitted to ensure that confidential information contained in the header remains non-public.

(2) The paper copy shall be received at the Commission no later than six business days after the electronic filing. The following legend shall be typed, printed or stamped in capital letters at the top of the cover page of the paper copy:

THIS CONFORMING PAPER FORMAT DOCUMENT IS BEING SUBMITTED PURSUANT TO RULE 901(d) OF REGULATION S–T

(3) Signatures are not required for conforming paper format documents submitted pursuant to paragraph (d) of this section.

§ 232.902 Division of Investment Management EDGAR transition.

(a) *Registrant transition to electronic submission via EDGAR.* Registrants whose filings are subject to review by the Division of Investment Management shall be subject to the electronic filing requirements of this Part ("phased in") in accordance with the phase-in schedule established and published by the Commission, including any amendments thereto (the "Phase-In Schedule"). At the conclusion of phase in, all remaining registered investment companies or business development companies shall be subject to the electronic filing requirements of this Part.

(b) *Phase-in rule for investment companies.* (1) Each registered investment company or business development company listed on the Phase-In Schedule is deemed to have the phase-in date assigned to the group in which it is included as listed on the schedule, or as may be designated by the Commission.

(2) For any investment company not listed on the Phase-In Schedule (including any company that subsequently registers under the Investment Company Act):

(i) An open-end or closed-end management investment company that has the same investment adviser, or a unit investment trust that has the same depositor, as a registrant that is listed on the Phase-In Schedule shall have the same phase-in date as the registrant listed on the schedule.

(ii) A closed-end management investment company that does not have an investment adviser shall have the same phase-in date as a registrant having an investment adviser that is, or is affiliated with, the principal underwriter of the unlisted registrant.

(3) A registrant not listed on the Phase-In Schedule that has more than one investment adviser shall be deemed to have the same investment adviser as a registrant that is listed on the schedule if any of its investment advisers, other than sub-advisers, are investment advisers to the listed registrant.

(4) A registrant that is not phased in that subsequently changes its investment adviser to one that is the investment adviser of a registrant that is phased in shall be deemed to be phased in at the time it changes its investment adviser.

(5) A registrant that is phased in that subsequently changes its investment adviser to one that is the investment adviser of a registrant that is not phased in shall remain phased in.

(c) *Phase-in rule for public utility filers.* When a Public Utility Filer is phased in to electronic filing in accordance with the Commission's published phase-in schedule, it will be considered phased in for purposes of all filings submitted to the Commission under the Public Utility Act, except as otherwise provided, and all such filings shall be submitted electronically, absent a hardship exemption granted by the Commission. In addition, a subsidiary company of a phased-in public-utility holding company shall be required, absent a hardship exemption granted by the Commission, to submit all required filings under the Public Utility Act electronically. Any Public Utility Filer that does not make Securities Act or Exchange Act filings and is not part of a holding company system previously phased in will be deemed to have the same phase-in date for electronic filing as the final phase-in group of registrants whose filings are subject to review by the Division of Corporation Finance.

(d) *Reassignment of phase-in group.* The Commission may, in its discretion, grant or deny a request by a registrant to participate in a phase-in group other than the group established under (b)(1) or (2) above.

(e) *Required electronic filing for phased-in filers.* A registrant that is phased in, under either the mandatory electronic filing provisions of paragraphs (a), (b), or (c) or by reassignment under paragraph (d) of this section, shall file electronically all filings which are mandated electronic submissions under rule 101 of Regulation S–T (§ 232.101) and which are made on or after a registrant's phase-in date, *provided, however* that a registrant need not file electronically a filing under rule 497 under the Securities Act of 1933 (§ 230.497 of this chapter) that relates solely to a registration statement or post-effective amendment filed prior to the registrant's phase-in date.

(f) *Electronic filings involving both a paper filer and an electronic filer.*

Filings involving both a paper filer and an electronic filer shall be made as set forth in this section, *provided, however,* that the following provisions shall not affect a filer's phase-in date for mandatory electronic filing.

(1) *Cash tender offers and proxy contests.* Where a paper filer commences a cash tender offer or proxy contest (including a solicitation in opposition) with respect to an electronic filer, submissions by both filers relating to the transaction shall be in electronic format. Where an electronic filer commences a cash tender offer or proxy contest with respect to a paper filer, the electronic filer is permitted, but not required, to submit all filings in electronic format. If the electronic filer elects to file in electronic format in connection with the transaction, all related submissions by the electronic filer must be in electronic format. If the electronic filer elects to file in electronic format, the paper filer is permitted, but not required, to submit all filings in electronic format. If the paper filer elects to file in electronic format, the paper filer shall continue to make all filings relating to that transaction in electronic format.

(2) *Securities Act registered business combinations.* Where a paper filer engages in an exchange offer, merger, or other business combination involving a Securities Act registration statement filed by that entity with respect to an electronic filer, submissions by both parties relating to that transaction shall be in electronic format. Where an electronic filer engages in an exchange offer, merger, or other business combination involving a Securities Act registration statement filed by that entity with respect to a paper filer, the electronic filer shall submit all filings in electronic format. The paper filer is permitted, but not required, to submit all filings in electronic format. If the paper filer elects to file in electronic format, the paper filer shall continue to make all filings relating to that transaction in electronic format.

(3) *Schedules 13D and 13G.* Where a paper filer is required to file a Schedule 13D or 13G (§§ 240.13d–101 and

240.13d–102 of this chapter) relating to an electronic filer in accordance with paragraph (b) of this section, the Schedule 13D or 13G shall be filed in electronic format. Where an electronic filer is required to file a Schedule 13D or 13G relating to a paper filer, the Schedule 13D or 13G may be filed in electronic format.

(g) *Conforming Paper Format Documents.* Mandated electronic filers shall submit to the Commission a paper copy of each electronic filing for a period of one year after becoming subject to mandated electronic filing (§ 232.101), or such shorter period as the Commission shall determine, as follows:

(1) The paper copy shall be either a document that meets the requirements of the applicable Commission rules and regulations for paper filings or a paper print-out of the electronic filing. If the copy being submitted is the paper printout of the electronic filing, the header information specified in the EDGAR Filer Manual shall be omitted to ensure that confidential information contained in the header remains non-public.

(2) The paper copy shall be received at the Commission no later than six business days after the electronic filing. The following legend shall be typed, printed or stamped in capital letters at the top of the cover page of the paper copy:

THIS CONFORMING PAPER FORMAT DOCUMENT IS BEING SUBMITTED PURSUANT TO RULE 902(g) OF REGULATION S–T

(3) Manual signatures are not required for conforming paper format documents submitted pursuant to paragraph (g) of this section.

(4) A filer that elects to file electronically forms permitted to be filed electronically in advance of a filer's mandatory phase-in date shall not be required to submit a paper copy of each electronic filing until the filer becomes subject to mandatory electronic filing.

§ 232.903 Division of Investment Management electronic submissions during transition.

In addition to the electronic submission requirements set forth in rule 101 of Regulation S–T (§ 232.101), the following provisions shall apply during the mandatory electronic filing phase-in period:

(a) *Permitted electronic submissions—*(1) *Filings by investment companies.* Prior to its phase-in date, a filer that is a registered investment company or a business development company may, but is not required to, submit Form N–SAR (§ 274.101 of this chapter) in electronic format, *provided that,* if the filer elects to file Form N–SAR in electronic format, all subsequent amendments to the subject Form N–SAR shall be filed in electronic format.

(2) *Public Utility Act Filings.* Prior to its phase-in date, a filer submitting filings under the Public Utility Act may, but is not required to, submit those filings in electronic format *provided that,* if the filer elects to submit a filing in electronic format, all subsequent amendments to the subject filing shall be filed in electronic format.

(3) *Form 13F.* An institutional investment manager required by section 13(f)(1) (15 U.S.C. 78m(f)(1)) of, and rule 13f–1 (§ 240.13f–1 of this chapter) under, the Exchange Act to file a report on Form 13F (§ 249.325 of this chapter) with the Commission may file that report on magnetic tape in the format described in Form 13F–E (§ 249.326 of this chapter) *provided that,* if the filer elects to submit a filing in electronic format, all subsequent amendments to the subject filing shall be filed in electronic format.

(b) *Amendments to paper filings—*(1) *Filings by investment companies.* Unless otherwise specifically provided in rules or instructions pertaining to the submission of a specific form, amendments to filings filed in paper prior to the phase-in date of a registrant that is a registered investment company or a business development company shall be submitted in electronic format in accordance with rule 101 of Regulation S–T (§ 232.101). The subject filing, as amended, including any exhibit that has been previously filed only in paper and which is incorporated by reference into the filing, shall be filed electronically in its entirety, except as otherwise permitted under rules 102 (b), (c), and (e) of Regulation S–T (§§ 232.102 (b), (c) and (e)).

(2) *Public Utility Act Filings.* Unless otherwise specifically provided in rules or instructions pertaining to the submission of a specific form, amendments to filings under the Public Utility Act filed in paper prior to the phase-in date of the filer shall be submitted in electronic format in accordance with rules 101 and 102 of Regulation S–T (§§ 232.101 and 232.102).

PART 239—FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933

31. The general authority citation for part 239 is revised to read as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77sss, 78c, 78*l*, 78m, 78n, 78o(d), 78w(a), 78*ll*(d), 79e, 79f, 79g, 79j, 79*l*, 79m, 79n, 79q, 79t, 80a–8, 80a–29, 80a–30 and 80a–37, unless otherwise noted.

* * * * *

32. The authority citations following §§ 239.12, 239.18 and 239.36 are removed.

33. By amending Form SB–2 (§ 239.10) by adding a note to the fee calculation table to read as follows:

Note.—The text of Form SB–2 does not and the amendments will not appear in the Code of Federal Regulations.

Form SB–2—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

34. By amending Form S–1 (§ 239.11) by adding a note to the fee calculation table to read as follows:

Note—The text of Form S–1 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–1—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

35. By amending § 239.12 by adding paragraph (h) to read as follows:

§ 239.12 Form S–2, for registration under the Securities Act of 1933 of securities of certain issuers.

* * * * *

(h) *Electronic filings.* In addition to satisfying the foregoing conditions of this section, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(1) all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(2) all Financial Data Schedules required to be submitted pursuant to

Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

36. By amending Form S–2 (§ 239.12) by adding a note to the fee calculation table; adding General Instruction I.H; revising the introductory text of Item 11, paragraph (a) of Item 11, and the introductory text of paragraph (b) of Item 11; adding paragraph (c) to Item 11, and paragraph (c) to Item 12 to read as follows:

Note—The text of Form S–2 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–2—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

General Instructions

I. Eligibility Requirements for Use of Form S–2

* * * * *

H. *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(1) All required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(2) All Financial Data Schedules required to be submitted pursuant to Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

* * * * *

Item 11. Information With Respect to the Registrant

Furnish the information required by either paragraph (a) or paragraph (b) of this Item. The information required by paragraph (b) shall be furnished if the registrant satisfies the conditions of paragraph (c) of this Item.

(a) If the registrant elects to deliver this prospectus together with a copy of either its latest Form 10–K or Form 10–KSB filed pursuant to Sections 13(a) or 15(d) of the Exchange Act or its latest annual report to security holders, which at the time of original preparation met the requirements of either Rule 14a–3 or Rule 14c–3:

(1) Indicate that the prospectus is accompanied by either a copy of the registrant's latest Form 10–K or Form 10–KSB or a copy of its latest annual report to security holders, whichever the registrant elects to deliver pursuant to paragraph (a) of this Item.

(2) Provide financial and other information with respect to the registrant in the form required by Part I of Form 10–Q or Form 10–QSB as of the end of the most recent fiscal quarter which ended after the end of the latest fiscal year for which certified financial statements were included in the latest Form 10–K or Form 10–KSB or the latest report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item), and more than forty-five days prior to the effective date of this registration statement (or as of a more recent date) by one of the following means:

(i) Including such information in the prospectus; or

(ii) Providing without charge to each person to whom a prospectus is delivered a copy of the registrant's latest Form 10–Q or Form 10–QSB; or

(iii) Providing without charge to each person to whom a prospectus is delivered a copy of the registrant's latest quarterly report which was delivered to its shareholders and which included the required financial information.

(3) If not reflected in the registrant's latest Form 10–K or Form 10–KSB or its latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item), provide information required by Rule 3–05 (§ 210.3–05 of this chapter) and Article 11 (§ 210.11–01 through § 210.11.03 of this chapter) of Regulation S–X.

(4) Describe any and all material changes in the registrant's affairs which have occurred since the end of the latest fiscal year for which certified financial statements were included in the latest Form 10–K or Form 10–KSB or the latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item) and which were not described in a Form 10–Q, Form 10–QSB or quarterly report delivered with the prospectus in accordance with paragraph (a)(2) (ii) or (iii) of this Item.

Instruction. Where the registrant elects to deliver the documents identified in paragraph (a) with a preliminary prospectus, such documents need not be redelivered with the final prospectus.

(b) If the registrant does not elect to deliver its latest Form 10–K or 10–KSB or its latest annual report to security holders:

* * * * *

(c) The registrant shall furnish the information required by paragraph (b) of this Item if:

(1) The registrant was required to make a material retroactive restatement of financial statements because of:

(i) A change in accounting principles; or

(ii) A correction of an error; or

(iii) A consummation of one or more business combinations accounted for by the pooling of interest method of accounting was effected subsequent to the most recent fiscal year and the acquired businesses considered in the aggregate meet the test of a significant subsidiary;

Or

(2) The registrant engaged in a material disposition of assets outside the normal course of business;

And

(3) Such restatement of financial statements or disposition of assets was not reflected in the registrant's latest annual report to security holders and/or its latest Form 10–K or Form 10–KSB filed pursuant to Sections 13(a) or 15(d) of the Exchange Act.

Item 12. Incorporation of Certain Information by Reference

* * * * *

(c) *Electronic filings.* Electronic filers electing to deliver and incorporate by reference all, or any portion, of the quarterly or annual report to security holders pursuant to this Item shall file as an exhibit such quarterly or annual report to security holders, or such portion thereof that is incorporated by reference, in electronic format.

* * * * *

37. By amending Section 239.13 by adding paragraph (a)(7) to read as follows:

§ 239.13 Form S–3, for registration under the Securities Act of 1933 of securities of certain issuers offered pursuant to certain types of transactions.

* * * * *

(a) * * *

(7) *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(i) All required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(ii) All Financial Data Schedules required to be submitted pursuant to Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

* * * * *

38. By amending Form S–3 (§ 239.13) by adding a note to the fee calculation table and adding General Instructions I.A.7. to read as follows:

Note: The text of Form S–3 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–3—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

General Instructions

I. Eligibility Requirements for Use of Form S–3

* * * * *

A. * * *

7. *Electronic filings:* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(1) All required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(2) All Financial Data Schedules required to be submitted pursuant to Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

* * * * *

39. By amending § 239.16b by redesignating the introductory text of the section and paragraphs (a) and (b) as paragraph (a) introductory text and paragraphs (a)(1) and (a)(2), respectively; and adding paragraph (b) to read as follows:

§ 239.16b Form S–8, for registration under the Securities Act of 1933 of securities to be offered to employees pursuant to employee benefit plans.

* * * * *

(b) *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(1) All required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(2) All Financial Data Schedules required to be submitted pursuant to Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

40. By amending Form S–8 (§ 239.16b) by removing the parentheses surrounding the parenthetical statement following the fee calculation table and designating it as Note 1; adding Note 2 to the fee calculation table and adding General Instructions A.3. to read as follows:

Note: The text of Form S–8 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–8—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Notes

1. * * *

2. Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

General Instructions

A. * * *

3. *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission:

(1) All required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter); and

(2) All Financial Data Schedules required to be submitted pursuant to Item 601(c) of Regulation S–K (§ 229.601(c) of this chapter) and Item 601(c) of Regulation S–B (§ 228.601(c) of this chapter).

* * * * *

41. By amending Form S–11 (§ 239.18) by adding a note to the fee calculation table to read as follows:

Note—The text of Form S–11 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–11—For Registration Under the Securities Act of 1933 of Securities of Certain Real Estate Companies

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

42. By amending Form S–20 (§ 239.20) by adding a note to the fee calculation table to read as follows:

Note—The text of Form S–20 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–20—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

43. By amending Form S–4 (§ 239.25) by adding a note to the fee calculation table; revising the introductory text to Item 12, paragraph (a) of Item 12, and the introductory text to paragraph (b) of Item 12; adding paragraph (c) to Item 12 and paragraph (c) to Item 13; and designating the current text in Item 16 as paragraph (a) and adding paragraph (b) to read as follows:

Note—The text of Form S–4 does not and the amendments will not appear in the Code of Federal Regulations.

Form S–4—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

Item 12. Information with Respect to S–2 or S–3 Registrants

If the registrant meets the requirements for use of Form S–2 or S–3 and elects to comply with this Item, furnish the information required by either paragraph (a) or paragraph (b) of this Item. The information required by paragraph (b) shall be furnished if the registrant satisfies the conditions of paragraph (c) of this Item.

(a) If the registrant elects to deliver this prospectus together with a copy of either its latest Form 10–K or Form 10–KSB filed pursuant to Sections 13(a) or 15(d) of the Exchange Act or its latest annual report to security holders, which at the time of original preparation met the requirements of either Rule 14a–3 or Rule 14c–3:

(1) Indicate that the prospectus is accompanied by either a copy of the registrant's latest Form 10–K or Form 10–KSB or a copy of its latest annual report to security holders, whichever the registrant elects to deliver pursuant to paragraph (a) of this Item.

(2) Provide financial and other information with respect to the registrant in the form required by Part I of Form 10–Q or 10–QSB as of the end of the most recent fiscal quarter which ended after the end of the latest fiscal year for which certified financial statements were included in the latest Form 10–K or Form 10–KSB or the latest report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item), and more than forty-five days prior to the effective date of this registration statement (or as of a more recent date) by one of the following means:

(i) Including such information in the prospectus;

(ii) Providing without charge to each person to whom a prospectus is delivered a

copy of the registrant's latest Form 10–Q or Form 10–QSB; or

(iii) Providing without charge to each person to whom a prospectus is delivered a copy of the registrant's latest quarterly report that was delivered to its security holders and which included the required financial information.

(3) If not reflected in the registrant's latest Form 10–K or Form 10–KSB or its latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item) provide information required by Rule 3–05 (§ 210.3–05 of this chapter) and Article 11 (§ 210.11–01 through § 210.11.03 of this chapter) of Regulation S–X.

(4) Describe any and all material changes in the registrant's affairs which have occurred since the end of the latest fiscal year for which audited financial statements were included in the latest Form 10–K or 10–KSB or the latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item) and that were not described in a Form 10–Q, Form 10–QSB or quarterly report delivered with the prospectus in accordance with paragraphs (a)(2) (ii) or (iii) of this Item.

Instruction. Where the registrant elects to deliver the documents identified in paragraph (a) with a preliminary prospectus, such documents need not be redelivered with the final prospectus.

(b) If the registrant does not elect to deliver its latest Form 10–K or Form 10–KSB or its latest annual report to security holders:

* * * * *

(c) The registrant shall furnish the information required by paragraph (b) of this Item if:

(1) The registrant was required to make a material retroactive restatement of financial statements because of

(i) A change in accounting principles; or

(ii) A correction of an error; or

(iii) A consummation of one or more business combinations accounted for by the pooling of interest method of accounting was effected subsequent to the most recent fiscal year and the acquired businesses considered in the aggregate meet the test of a significant subsidiary;

or

(2) The registrant engaged in a material disposition of assets outside the normal course of business;

and

(3) Such restatement of financial statements or disposition of assets was not reflected in the registrant's latest annual report to security holders and/or its latest Form 10–K or Form 10–KSB filed pursuant to Sections 13(a) or 15(d) of the Exchange Act.

Item 13. Incorporation of Certain Information by Reference

* * * * *

(c) *Electronic filings.* Electronic filers electing to deliver and incorporate by reference all, or any portion, of the quarterly or annual report to security holders pursuant to this Item shall file as an exhibit such quarterly or annual report to security holders, or such portion thereof that is incorporated by reference, in electronic format.

* * * * *

Item 16. Information with Respect to S–2 or S–3 Companies

(a) * * *

(b) *Electronic filings.* In addition to satisfying the requirements of paragraph (a) of this Item, electronic filers that elect to deliver and incorporate by reference all, or any portion, of the quarterly or annual report to security holders of a company being acquired pursuant to this Item shall file as an exhibit such quarterly or annual report to security holders, or such portion thereof that is incorporated by reference, in electronic format.

* * * * *

44. By amending Form F–1 (§ 239.31) by adding a note to the fee calculation table to read as follows:

Note—The text of Form F–1 does not and the amendments will not appear in the Code of Federal Regulations.

Form F–1—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

45. By amending § 239.32 by adding paragraph (h) after the note at the end of the section to read as follows:

§ 239.32 Form F–2, for registration under the Securities Act of 1933 for securities of certain foreign private issuers.

* * * * *

(h) *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter).

46. By amending Form F–2 (§ 239.32) by adding a note to the fee calculation table and adding General Instruction I.H. to read as follows:

Note—The text of Form F–2 does not and the amendments will not appear in the Code of Federal Regulations.

Form F–2—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

General Instructions

* * * * *

I. Eligibility Requirements for Use of Form F–2

* * * * *

(H) *Electronic filings:* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter).

* * * * *

47. By amending § 239.33 by adding paragraph (a)(7) after the note at the end of paragraph (a)(6) to read as follows:

§ 239.33 Form F–3, for registration under the Securities Act of 1933 of securities of certain foreign private issuers offered pursuant to certain types of transactions.

* * * * *

(a) * * *

(7) *Electronic filings:* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter).

* * * * *

48. By amending Form F–3 (§ 239.33) by adding a note to the fee calculation table and adding General Instruction I.A.7. to read as follows:

Note—The text of Form F–3 does not and the amendments will not appear in the Code of Federal Regulations.

Form F–3—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

General Instructions

I. Eligibility Requirements for Use of Form F–3

A. * * *

7. *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S–T (§ 232.101 of this chapter) shall have filed with the Commission all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a temporary hardship exemption as provided in Rule 201 of Regulation S–T (§ 232.201 of this chapter).

* * * * *

49. By amending Form F–4 (§ 239.34) by adding a note to the fee calculation table to read as follows:

Note—The text of Form F–4 does not and the amendment will not appear in the Code of Federal Regulations.

Form F–4—Registration Statement Under the Securities Act of 1933

* * * * *

Calculation of Registration Fee

* * * * *

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§ 230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

* * * * *

50. By revising § 239.64 to read as follows:

§ 239.64 Form SE, form for submission of paper format exhibits by electronic filers.

This form shall be used by an electronic filer for the submission of any paper format document relating to an otherwise electronic filing, as provided in Rule 311 of Regulation S–T (§ 232.311 of this chapter).

51. By adding § 239.65, to read as follows:

§ 239.65 Form TH—Notification of reliance on temporary hardship exemption.

Form TH shall be filed by any electronic filer who submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically, as prescribed by Rule 201(a) of Regulation S–T (§ 232.201(a) of this chapter).

PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

52. The general authority citation for part 240 is revised to read as follows:

Authority: 15 U.S.C. 77c, 77d, 77g, 77j, 77s, 77eee, 77ggg, 77nnn, 77sss, 77ttt, 78c, 78d, 78i, 78j, 78l, 78m, 78n, 78o, 78p, 78s, 78w, 78x, 78ll(d), 79q, 79t, 80a–20, 80a–23, 80a–29, 80a–37, 80b–3, 80b–4 and 80b–11, unless otherwise noted.

* * * * *

53. The authority citations following §§ 240.0–3, 240.12b–15, 240.14a–6, 240.14a–12, 240.14e–1, and 240.246–2 are removed.

54. A heading is added to precede the text of part 240 (General Rules and Regulations, Securities Exchange Act of 1934) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

55. By amending § 240.0–1 by adding paragraphs (a)(5) and (a)(6) to read as follows:

§ 240.0–1 Definitions.

(a) * * *

(5) The term *electronic filer* means a person or an entity that submits filings electronically pursuant to Rules 101, 901, 902 or 903 of Regulation S–T (§§ 232.101, 232.901, 232.902 or 232.903 of this chapter, respectively).

(6) The term *electronic filing* means a document under the federal securities laws that is transmitted or delivered to the Commission in electronic format.

* * * * *

56. By revising § 240.0–2 to read as follows:

§ 240.0–2 Business hours of the Commission.

(a) The principal office of the Commission, at 450 Fifth Street, NW., Washington, DC 20549, is open each day, except Saturdays, Sundays, and federal holidays, from 9 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever currently is in effect in Washington, DC, *provided that* hours for the filing of documents pursuant to the Act or the rules and regulations thereunder are as set forth in paragraphs (b) and (c) of this section.

(b) *Submissions made in paper or on magnetic tape or diskette.* Paper documents filed with or otherwise furnished to the Commission, as well as electronic filings and submissions on magnetic tape or diskette under cover of Form ET (§§ 239.62, 249.445, 259.601, 269.6 and 274.401 of this chapter), may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

(c) *Electronic filings.* Filings made by direct transmission may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 10 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

57. By amending § 240.0–11 by revising paragraph (a)(5) to read as follows:

§ 240.0–11 Filing fees for certain acquisitions, dispositions and similar transactions.

(a) * * *

(5) The cover page of the filing shall set forth the calculation of the fee in tabular format, as well as the amount offset by a previous filing and the identification of such filing, if applicable.

* * * * *

58. A heading is added to precede § 240.12b–1 through § 240.12b–36 (Regulation 12B) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

59. By revising § 240.12b–15 to read as follows:

§ 240.12b–15 Amendments.

All amendments shall be filed under cover of the form amended, marked with the letter "A" to designate the document as an amendment, *e.g.*, "10–K/A," and in compliance with pertinent requirements applicable to statements and reports. Amendments filed pursuant to this section shall set forth the complete text of each item as amended. Amendments shall be numbered sequentially and be filed separately for each statement or report amended. Amendments to a statement may be filed either before or after registration becomes effective. Amendments shall be signed on behalf

of the registrant by a duly authorized representative of the registrant.

60. By amending § 240.12b–25 by revising the section heading, paragraphs (a) and (b)(2)(ii), and adding paragraph (g) to read as follows:

§ 240.12b–25 Notification of inability to timely file all or any required portion of a Form 10–K, 10–KSB, 20–F, 11–K, N–SAR, Form 10–Q or Form 10–QSB.

(a) If all or any required portion of an annual or transition report on Form 10–K, 10–KSB, 20–F or 11–K or a quarterly or transition report on Form 10–Q or 10–QSB required to be filed pursuant to sections 13 or 15(d) of the Act and rules thereunder or if all or any portion of a semi-annual, annual or transition report on Form N–SAR required to be filed pursuant to section 30 of the Investment Company Act of 1940 and the rules thereunder is not filed within the time period prescribed for such report, the registrant, no later than one business day after the due date for such report, shall file a Form 12b–25 (17 CFR 249.322) with the Commission which shall contain disclosure of its inability to file the report timely and the reasons therefor in reasonable detail.

(b) * * *

(2) * * *

(i) * * *

(ii) Either the subject annual report, semi-annual report or transition report on Form 10–K, 10–KSB, 20–F, 11–K or N–SAR, or portion thereof, will be filed no later than the fifteenth calendar day following the prescribed due date or the subject quarterly report or transition report on Form 10–Q or 10–QSB, or portion thereof, will be filed no later than the fifth calendar day following the prescribed due date; and

* * * * *

(g) *Electronic filings.* The provisions of this section shall not apply to reports required to be filed in electronic format if the sole reason the report is not filed within the time period prescribed is that the filer is unable to file the report in electronic format. Filers unable to submit a report in electronic format within the time period prescribed solely due to difficulties with electronic filing should comply with either Rule 201 or 202 of Regulation S–T (§ 232.201 and § 232.202 of this chapter), or apply for an adjustment of filing date pursuant to Rule 13(c) of Regulation S–T (§ 232.13(c) of this chapter).

61. By removing § 240.12b–37.

62. A heading is added to precede § 240.13d–1 through § 240.13f–1 (Regulation 13D) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

63. By amending § 240.13d–2 by adding paragraph (c) before the note at the end of the section to read as follows:

§ 240.13d–2 Filing of amendments to Schedules 13D or 13G.

* * * * *

(c) *Electronic filings.* An amendment to a paper format Schedule 13D (§ 240.13d–101) or Schedule 13G (§ 240.13d–102) filed by a registrant that has become subject to mandated electronic filing shall be in electronic format and the first such amendment shall restate the entire text of the Schedule 13D or 13G, but previously filed paper exhibits to a Schedule 13D or Schedule 13G are not required to be restated electronically. Amendments to such exhibits shall be made in electronic format, but restatement of the entire amended exhibit is not required. See Rule 101 of Regulation S–T (§ 232.101 of this chapter).

* * * * *

64. By amending § 240.13e–4 by adding paragraph (f)(12) to read as follows:

§ 240.13e–4 Tender offers by issuers.

* * * * *

(f) *Manner of making tender offer.*

* * *

* * * * *

(12) *Electronic filings.* If the issuer or affiliate is an electronic filer, the minimum offering periods set forth in paragraph (f)(1) of this section shall be tolled for any period during which it fails to file in electronic format, absent a hardship exemption (§§ 232.201 and 232.202 of this chapter), the Schedule 13E–4 Issuer Tender Offer Statement (§ 240.13e–101), the tender offer material specified in paragraph (a) of Item 9 of that Schedule, and any amendments thereto. If such documents were filed in paper pursuant to a temporary hardship exemption (see § 232.201 of this chapter), the minimum offering periods shall be tolled for any period during which a required confirming electronic copy of such Schedule and tender offer material is delinquent.

* * * * *

65. A heading is added to precede § 240.14a–1 through § 14a–101 (Regulation 14A) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

§ 240.14a–3 [Amended]

66. By amending § 240.14a–3 by removing the note to paragraph (c).

67. By amending § 240.14a–6 by removing the reference "paragraph (j)" in the first sentence of paragraph (j) and adding in its place the reference "paragraph (i)" and adding paragraph (m) to read as follows:

§ 240.14a–6 Filing requirements.

* * * * *

(m) *Cover page.* Proxy materials filed with the Commission shall include a cover page in the form set forth in Schedule 14A (§ 240.14a–101 of this chapter).

68. By amending § 240.14a–11 by adding a sentence to the end of paragraph (c), designating the current text of paragraph (d) as paragraph (d)(1) and adding paragraph (d)(2) to read as follows:

§ 240.14a–11 Special provisions applicable to election contests.

* * * * *

(c) *Solicitations prior to furnishing required written proxy statement; filing requirements.* * * * Such soliciting material filed with the Commission shall include a cover page in the form set forth in Schedule 14A and the appropriate box on that cover page shall be checked to indicate such filing.

(d)(1) * * *

(2) *Electronic filers.* Any portion of the annual report to security holders required to be filed with the Commission pursuant to paragraph (d)(1) of this section shall be filed with the Commission in electronic format.

* * * * *

69. By amending § 240.14a–12 by adding a sentence to the end of paragraph (b) to read as follows:

§ 240.14a–12 Solicitation prior to furnishing required proxy statement.

* * * * *

(b) * * * Such soliciting material shall include a cover page in the form set forth in Schedule 14A and the appropriate box on that cover page shall be checked to indicate such filing.

70. By amending § 240.14a–101 by adding a cover page after the section heading and before the notes; adding Note D.4; revising paragraphs (b)(2)(i)(A) introductory text, (b)(2)(i)(A)(*1*) and the introductory text of paragraph (b)(2)(i)(B) of Item 14, to read as follows:

§ 240.14a–101. Schedule 14A. Information required in proxy statement.

Schedule 14A Information

Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act of 1934 (Amendment No.)

Filed by the Registrant [ ]
Filed by a Party other than the Registrant [ ]
Check the appropriate box:
[ ] Preliminary Proxy Statement
[ ] Definitive Proxy Statement
[ ] Definitive Additional Materials
[ ] Soliciting Material Pursuant to § 240.14a–11(c) or § 240.14a–12

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement)

Payment of Filing Fee (Check the appropriate box):
[ ] $125 per Exchange Act Rules 0–11(c)(1)(ii), 14a–6(i)(1), or 14a–6(j)(2).
[ ] $500 per each party to the controversy pursuant to Exchange Act Rule 14a–6(i)(3).
[ ] Fee computed on table below per Exchange Act Rules 14a–6(i)(4) and 0–11.

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0–11: __/

(4) Proposed maximum aggregate value of transaction:

__/ Set forth the amount on which the filing fee is calculated and state how it was determined.
[ ] Check box if any part of the fee is offset as provided by Exchange Act Rule 0–11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:

Notes

* * * * *

D. * * *

4. *Electronic filings.* If any of the information required by Items 13 or 14 of this Schedule is incorporated by reference from an annual or quarterly report to security holders, such report, or any portion thereof incorporated by reference, shall be filed in electronic format with the proxy statement.

* * * * *

Item 14. Mergers, consolidations, acquisitions and similar matters. * * *

* * * * *

(b) * * *
(2) * * *
(i) * * *

(A) If the registrant elects to furnish information pursuant to this paragraph (b)(2)(i)(A) and delivers the proxy statement together with a copy of either its latest Form 10–K or Form 10–KSB filed pursuant to sections 13(a) or 15(d) of the Exchange Act or its latest annual report to security holders which, at the time of original preparation met the requirements of either Rule 14a–3 (§ 240.14a–3 or 14c–3 (§ 240.14c–3):

(*1*) Indicate that the proxy statement is accompanied by either a copy of the registrant's latest Form 10–K or Form 10–KSB or a copy of its latest annual report to security holders.

* * * * *

(B) If the registrant does not elect to furnish information and deliver its latest Form 10–K or Form 10–KSB or a copy of its latest annual report to security holders pursuant to paragraph (b)(2)(i)(A):

* * * * *

71. A heading is added to precede §§ 240.14c–1 through 240.14c–101 (Regulation 14C) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

72. By amending § 240.14c–5 by adding paragraph (h) to read as follows:

§ 240.14c–5 Filing requirements.

* * * * *

(h) *Cover page.* Each information statement filed with the Commission shall include a cover page in the form set forth in Schedule 14C (§ 240.14c–101).

73. By amending § 240.14c–101 by adding a cover page after the section heading and before the note to read as follows:

§ 240.14c–101 Schedule 14C. Information required in information statement.

Schedule 14C Information

Information Statement Pursuant to Section 14(c) of the Securities Exchange Act of 1934 (Amendment No.)

Check the appropriate box:
[ ] Preliminary Information Statement
[ ] Definitive Information Statement

(Name of Registrant As Specified In Charter)

(Name of Person(s) Filing the Information Statement)

Payment of Filing Fee (Check the appropriate box):
[ ] $125 per Exchange Act Rules 0–11(c)(1)(ii), or 14c–5(g).
[ ] Fee computed on table below per Exchange Act Rules 14c–5(g) and 0–11.

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0–11: __/

(4) Proposed maximum aggregate value of transaction:

__/ Set forth the amount on which the filing fee is calculated and state how it was determined.
[ ] Check box if any part of the fee is offset as provided by Exchange Act Rule 0–11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:

* * * * *

74. A heading is added to precede §§ 240.14d–1 through 240.14d–103 (Regulation 14D) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

75. By amending § 240.14e–1 by adding paragraph (e) to read as follows:

§ 240.14e–1 Unlawful tender offer practices.

* * * * *

(e) *Electronic filings.* If the bidder is an electronic filer, the periods of time required by paragraphs (a) and (b) of this section shall be tolled for any period during which it has failed to file in electronic format, absent a hardship exemption (§§ 232.201 and 232.202 of this chapter), the Schedule 14D–1 Tender Offer Statement (§ 240.14d–100), any tender offer material specified in paragraph (a) of Item 11 of that Schedule, and any amendments thereto. If such documents were filed in paper pursuant to a temporary hardship exemption (see § 232.201 of this chapter), the minimum offering periods shall be tolled for any period during which a required confirming electronic copy of such Schedule and tender offer material is delinquent.

76. By amending § 240.24b–2 by adding paragraph (g) to read as follows:

§ 240.24b–2 Nondisclosure of information filed with the Commission and with any exchange.

* * * * *

(g) *Electronic filings.* Confidential treatment requests shall be submitted in paper format only, whether or not the filer is required to submit a filing in electronic format.

PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934

77. The authority citation for part 249 continues to read in part as follows:

Authority: 15 U.S.C. 78a, *et. seq.*, unless otherwise noted;

* * * * *

78. The authority citations following §§ 249.208a, 249.308a, 249.311 and 249.322 are removed.

79. By amending Form 8–A (§ 249.208a) by revising Instruction I to read as follows:

Note.—The text of Form 8–A is not and the amendment will not appear in the Code of Federal Regulations.

Form 8–A

For Registration of Certain Classes of Securities Pursuant to Section 12(b) or (g) of the Securities Exchange Act

* * * * *

Instructions as to Exhibits

I. If the securities to be registered on this form are to be registered on an exchange on which other securities of the registrant are registered, or are to be registered pursuant to section 12(g) of the Act, copies of all constituent instruments defining the rights of the holders of each class of such securities, including any contracts or other documents which limit or qualify the rights of such holders, shall be filed as exhibits with each copy of the registration statement filed with the Commission or with an exchange, subject to Rule 12b–32 regarding incorporation of exhibits by reference.

* * * * *

80. By amending Form 18 (§ 249.218) by removing Exhibit A of Exhibits to Form 18 and redesignating the remaining Exhibits as Exhibits A through C.

Note.—The text of Form 18 is not and the amendment will not appear in the Code of Federal Regulations.

81. By amending Form 10–Q (§ 249.308a) by adding paragraph 3 to General Instruction D and paragraph 3 to General Instruction E to read as follows:

Note.—The text of Form 10–Q is not and the amendments will not appear in the Code of Federal Regulations.

Form 10–Q

(Mark One)

[ ] Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended _____

OR

[ ] Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from _____to _____

* * * * *

D. Incorporation by Reference.

1. * * *

2. * * *

3. If any information required by Part I or Part II is incorporated by reference into an electronic format document from the quarterly report to security holders as provided in General Instruction D, any portion of the quarterly report to security holders incorporated by reference shall be filed as an exhibit in electronic format, as required by Item 601(b)(13) of Regulation S–K.

E. Integrated Reports to Security Holders.

* * * * *

(3) If an electronic filer files any portion of a quarterly report to security holders in combination with the required information of Form 10–Q, as provided in this instruction, only such portions filed in satisfaction of the Form 10–Q requirements shall be filed in electronic format.

* * * * *

82. By amending Form 10–QSB (§ 249.308b) by adding paragraph 3 to General Instruction C and paragraph 3 to General Instruction D to read as follows:

Note.—The text of Form 10–QSB is not and the amendments will not be appear in the Code of Federal Regulations.

Form 10–QSB

(Mark One)

[ ] Quarterly Report Pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended

[ ] Transition Report Pursuant to section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from _____to _____

* * * * *

C. Incorporation by Reference.

1. * * *

2. * * *

3. If any information required by Part I or Part II is incorporated by reference into an electronic format document from the quarterly report to security holders as provided in General Instruction C, any portion of the quarterly report to security holders incorporated by reference shall be filed as an exhibit in electronic format, as required by Item 601(b)(13) of Regulation S–B.

D. Integrated Reports to Security Holders.

* * * * *

(3) If an electronic filer files any portion of a quarterly report to security holders in combination with the required information of Form 10–QSB, as provided in this instruction, only such portions filed in satisfaction of the Form 10–QSB requirements shall be filed in electronic format.

* * * * *

83. By amending Form 10–K (§ 249.310) by adding paragraph (3) to General Instruction D, redesignating the note to General Instruction G.(2) as Note 1, adding Note 2 to General Instruction G.(2), and adding paragraph (3) to General Instruction H, to read as follows:

Note.—The text of Form 10–K is not and the amendments will not be appear in the Code of Federal Regulations.

Form 10–K Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 General Instructions

* * * * *

D. Signature and Filing of Report.

* * * * *

(3) Registrants are requested to indicate in a transmittal letter with the Form 10–K whether the financial statements in the report reflect a change from the preceding year in any accounting principles or practices, or in the method of applying any such principles or practices.

* * * * *

G. Information to be Incorporated by Reference.

(1) * * *

(2) * * *

Note 1.—* * *

Note 2.—If any information required by Part I or Part II is incorporated by reference into an electronic format document from the annual report to security holders as provided

in General Instruction G, any portion of the annual report to security holders incorporated by reference shall be filed as an exhibit in electronic format, as required by Item 601(b)(13) of Regulation S–K.

H. Integrated Reports to Security Holders.

* * * * *

(3) If an electronic filer files any portion of an annual report to security holders in combination with the required information of Form 10–K, as provided in this instruction, only such portions filed in satisfaction of the Form 10–K requirements shall be filed in electronic format.

* * * * *

84. By amending Form 10–KSB (§ 249.310b) by adding paragraph (3) to General Instruction C, adding a note following General Instruction E.2(b) and adding paragraph 3 to General Instruction F to read as follows:

Note.—The text of Form 10–KSB is not and the amendments will not be appear in the Code of Federal Regulations.

Form 10–KSB

[ ] Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 [Fee Required]

[ ] Transition Report Under Section 13 or 15(d) of the Securities Exchange Act of 1934 [No Fee Required]

* * * * *

General Instructions

* * * * *

C. Signature and Filing of Report.

* * * * *

(3) Small business issuers are requested to indicate in a transmittal letter with the Form 10–KSB whether the financial statements in the report reflect a change from the preceding year in any accounting principles or practices or in the methods of application of those principles or practices.

* * * * *

E. Information to be Incorporated by Reference.

1. * * *

2. * * *

(a) * * *

(b) * * *

Note to electronic filers: If any information required by Part I or Part II is incorporated by reference from the annual report to security holders as allowed in General Instruction E.2.(a), any portion of the annual report to security holders incorporated by reference shall be filed as an exhibit in electronic format, as required by Item 601(b)(13) of Regulation S–B.

* * * * *

F. Integrated Reports to Security Holders.

* * * * *

(3) If an electronic filer files any portion of an annual report to security holders in combination with the required information of Form 10–KSB, as provided in this instruction, only such portions filed in satisfaction of the Form 10–KSB requirements shall be filed in electronic format.

* * * * *

85. By amending Form 11–K (§ 249.311) by adding General Instruction E to read as follows:

Note.—The text of Form 11–K is not and the amendment will not appear in the Code of Federal Regulations.

Form 11–K

For Annual Reports of Employee Stock Purchase, Savings and Similar Plans Pursuant to Section 15(d) of the Securities Exchange Act of 1934 General Instructions

* * * * *

E. *Electronic Filers.*

Plans subject to ERISA that file plan financial statements and schedules prepared in accordance with the financial reporting requirements of ERISA may file such financial statements and schedules in paper under cover of Form SE (§ 249.444).

* * * * *

86. By amending § 249.322 by designating the current text as paragraph (a) and adding paragraph (b) to read as follows:

§ 249.322 Form 12b–25—Notification of late filing.

* * * * *

(b) This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to electronic difficulties should comply with either Rule 201 or Rule 202 of Regulation S–T (§ 232.201 or § 232.202 of this chapter), or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S–T (§ 232.13(b) of this chapter).

87. By amending Form 12b–25 (§ 249.322) by adding General Instruction 5 to read as follows:

Note.—The text of Form 12b–25 is not and the amendment will not appear in the Code of Federal Regulations.

Form 12b–25

Notification of Late Filing

* * * * *

General Instructions

* * * * *

5. *Electronic Filers.* This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S–T (§ 232.201 or § 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S–T (§ 232.12(c) of this chapter).

88. By revising § 249.444 to read as follows:

§ 249.444 Form SE, form for submission of paper format exhibits by electronic filers.

This form shall be used by an electronic filer for the submission of any paper format document relating to an otherwise electronic filing, as provided in Rule 311 of Regulation S–T (§ 232.311 of this chapter).

89. By adding § 249.447, to read as follows:

§ 249.447 Form TH—Notification of reliance on temporary hardship exemption.

Form TH shall be filed by any electronic filer who submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically, as prescribed by Rule 201(a) of Regulation S–T (§ 232.201(a) of this chapter).

90. By removing § 249.460 and Form 8 and removing and reserving subpart E.

PART 260—GENERAL RULES AND REGULATIONS, TRUST INDENTURE ACT OF 1939

91. The authority citation for part 260 continues to read as follows:

Authority: 15 U.S.C. 77eee, 77ggg, 77nnn, 77sss, 78*ll*(d), 80b–3, 80b–4 and 80b–11.

92. A heading is added to precede the text of part 260 (General Rules and Regulations, Trust Indenture Act of 1939) to read as follows:

ATTENTION ELECTRONIC FILERS

THIS REGULATION SHOULD BE READ IN CONJUNCTION WITH REGULATION S–T (PART 232 OF THIS CHAPTER), WHICH GOVERNS THE PREPARATION AND SUBMISSION OF DOCUMENTS IN ELECTRONIC FORMAT. MANY PROVISIONS RELATING TO THE PREPARATION AND SUBMISSION OF DOCUMENTS IN PAPER FORMAT CONTAINED IN THIS REGULATION ARE SUPERSEDED BY THE PROVISIONS OF REGULATION S–T FOR DOCUMENTS REQUIRED TO BE FILED IN ELECTRONIC FORMAT.

93. By amending § 260.0–2 by redesignating paragraphs (g) through (k) as paragraphs (i) through (m) and adding paragraphs (g) and (h) to read as follows:

§ 260.0–2 Definition of terms used in the rules and regulations.

* * * * *

(g) *Electronic filer.* The term *electronic filer* means a person or an entity that submits filings electronically pursuant to Rules 101, 901, 902 or 903 of Regulation S–T (§§ 232.101, 232.901, 232.902 or 232.903 of this chapter, respectively).

(h) *Electronic filing.* The term *electronic filing* means a document

under the federal securities laws that is transmitted or delivered to the Commission in electronic format.

* * * * *

94. By revising § 260.0–5 to read as follows:

§260.0–5 Business hours of the Commission.

(a) *General.* The principal office of the Commission, at 450 Fifth Street, NW., Washington, DC 20549, is open each day, except Saturdays, Sundays and federal holidays, from 9 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect, *provided that* the hours for the filing of documents with the Commission are as set forth in paragraphs (b) and (c) of this section.

(b) *Submissions made in paper or on magnetic tape or diskette.* Paper documents filed with or otherwise furnished to the Commission, as well as electronic filings and submissions on magnetic tape or diskette under cover of Form ET (§§ 239.62, 249.445, 259.601, 269.6 and 274.401 of this chapter), may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 5:30 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

(c) *Electronic filings.* Filings made by direct transmission may be submitted to the Commission each day, except Saturdays, Sundays and federal holidays, from 8 a.m. to 10 p.m., Eastern Standard Time or Eastern Daylight Saving Time, whichever is currently in effect.

PART 269—FORMS PRESCRIBED UNDER THE TRUST INDENTURE ACT OF 1939

95. The authority citation for part 269 is revised to read as follows:

Authority: 15 U.S.C. 77ddd(c), 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77sss, 78*ll*(d), unless otherwise noted.

96. By revising § 269.8 to read as follows:

§269.8 Form SE, form for submission of paper format exhibits by electronic filers.

This form shall be used by an electronic filer for the submission of any paper format document relating to an otherwise electronic filing, as provided in Rule 311 of Regulation S–T (§ 232.311 of this chapter).

97. By adding § 269.10, to read as follows:

§269.10 Form TH—Notification of reliance on temporary hardship exemption.

Form TH shall be filed by any electronic filer who submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically, as prescribed by Rule 201(a) of Regulation S–T (§ 232.201(a) of this chapter).

Text of Forms ID, ET, SE and TH

Forms ET (§§ 239.62, 249.445 and 269.6), ID (§§ 239.63, 249.446 and 269.7), and SE (§§ 239.64, 249.444, and 269.8) referenced in chapter II are revised, and Form TH (§§ 239.65, 249.447 and 269.10) is added. The text of those forms will not appear in the Code of Federal Regulations. The text of the Forms reads as follows:

OMB Approval

OMB Number: 3235–0328
Expires: March 31, 1995
Estimated average burden hours per response—0.15
Applicant's CIK (if known)

Form ID—Uniform Application for Access Codes To File on EDGAR

Part I—Applicant Information (To be completed by all applicants)

Exact Name of Registrant as specified in its charter or individual's name as used for signature purposes. _____

Former Name (if changed since last application) _____
Mailing Address _____
Street Address or Post Office Box No. _____
City _____
State _____
Zip _____

Applicant is a (*see* definitions in the General Instructions):

☐ Filer
☐ Filing Agent
☐ Training Agent
☐ Initial Application for EDGAR Access Codes.

If you are associated with another party which already has access codes to use EDGAR, and if you want to use the same PMAC as the associated party, please write the CIK of the associated party on the following line: _____

Do you want a Filer Manual?:
Yes ☐
No ☐

☐ Amended Application for (*see* definitions in the General Instructions):
☐ CCC
☐ Password
☐ PMAC
☐ Amended Application to change reported information only (Access codes to remain the same)

Part II—Filer Information (To be completed by filers only)

If you currently file with the SEC, check this box ☐ and provide at least one of your SEC file numbers, if known:
1933 Act No.
2- _____
33- _____
1934 Act No.
0- _____
1- _____
1940 Act No.
811- _____
814- _____
Other
____- _____
Tax Number or Federal Identification Number (Registrants only) _____
Telephone Number (Include Area Code) _____
Primary Business Address (if different from mailing address) Street Address or Post Office Box No. _____
City _____
State _____
Zip _____
State of Incorporation/Organization _____
Fiscal Year End (mm/dd) _____

Part III—Contact Information (To be completed by applicants)

Person to receive EDGAR Information, Inquiries and Access Codes _____
Telephone Number (Include Area Code)
(_____) _____
Mailing Address (if different from applicant's mailing address) Street Address or Post Office Box No.
City _____
State _____
Zip _____

If you are CompuServe subscriber, provide your User ID: _____

Part IV—Account Information (To be completed by filers and filing agents only)

Person to receive SEC Account Information and Billing Invoices
Telephone Number (Include Area Code)
(_____) _____
Address (if different from applicant's mailing address) Street Address or Post Office Box No.
City _____
State _____
Zip _____

Part V—Signature (To be Completed by all Applicants)

Signature: _____
Type or Print Name: _____
Position or Title: _____
Date: _____

Section 19 of the Securities Act of 1933 (15 U.S.C. 77s), sections 13(a) and 23 of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a) and 78w), section 319 of the Trust Indenture Act of 1939 (15 U.S.C. 77sss), section 20 of the Public Utility Holding Company Act of 1935 (15 U.S.C. 79t) and sections 30 and 38 of the Investment Company Act of 1940 (15 U.S.C. 80a–29 and 80a–37) authorize solicitation of this information. This information will be used to assign system identification to filers, filing agents, and training agents. This will allow the Commission to identify persons sending electronic submissions and grant secure access to the EDGAR system.

Form ID

General Instructions

Use and Preparation of Form ID

Form ID is used to apply for or to amend the following codes that are necessary to access the SEC's Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system.

• Central Index Key (CIK)—Uniquely identifies each filer, filing agent, and training agent. The CIK is assigned by the SEC at the

time of an initial application and may not be changed by the filer, filing agent, or training agent.

• CIK Confirmation Code (CCC)—Used in the header of a filing in conjunction with the filer's CIK to ensure that the filing has been authorized by the filer.

• Password (PW)—allows a filer, filing agent, or training agent to log onto the EDGAR system, submit filings, and change its CCC.

• Password Modification Authorization Code (PMAC)—allows a filer, filing agent, or training agent to change its Password.

Please see the EDGAR Filer Manual for instructions on how to file electronically, including how to use the access codes.

Please refer to the published phase-in schedules for filer phase-in groups and phase-in dates for electronic filing for each group. No electronic filings, other than test filings, may be submitted by or on behalf of a filer not phased in, unless otherwise permitted by Regulation S–T.

Applicants must complete all items in any Parts which are applicable. If any item in any Part is inapplicable, please so indicate. Incomplete Forms may require amendment and cause delays in assigning access codes.

Part I—Applicant Information (To be completed by all applicants)

Indicate whether you will be sending electronic submissions as a filer, filing agent, or training agent. Only one box may be marked on an application. A "filer" is any person or entity on whose behalf an electronic filing is made. A "filing agent" is a financial printer, law firm, or other party which will be using these access codes to send a filing or portion of a filing on behalf of a filer. A "training agent" is any person or entity which will be sending only test filings in conjunction with training other persons.

If you do not already have access codes, please mark the "Initial Application" box, answer the two related questions, (if they apply), and complete all other applicable items in Parts II through V.

If you already have access codes, please provide your CIK in the upper left corner and mark the boxes to indicate the reason for the amendment and any access codes you want to replace. You also should complete Part V—Signature and those items in Parts II through IV which have changed from the previous application. Changes to access codes (except the PMAC) and most other information on Form ID may be made electronically via EDGAR. See the EDGAR Filer Manual for details.

Part II—Filer Information (To be completed by filers only)

Tax number or federal identification number—the number issued by the Internal Revenue Service. (Not required for individuals.)

State of Incorporation/Organization and Fiscal Year End are not required for individuals. Foreign private issuers are requested to include their country of organization.

Part III—Contact Information (To be completed by all applicants)

This section identifies the individual who should receive the access codes and EDGAR-related information.

Filers, filing agents, and training agents who become CompuServe subscribers will receive acceptance and suspension messages and any requested return copies of their filings via electronic mail at their expense. They will also be able to access and download EDGAR-related information from the CompuServe electronic bulletin board. Filers and filing agents who do not subscribe to CompuServe will receive their acceptance and suspension messages by regular U.S. Mail. They may also request return copies of their filings by U.S. Mail at their option and expense.

Part IV—Account Information (To be completed by filers and filing agents only)

This section identifies the individual who should receive account information and/or billing invoices from the SEC. This information will be used by the SEC to facilitate electronic processing of fee payments and billings.

Part V—Signature (To be completed by all applicants)

Manually sign and date this form and return it to: Attn: Filer Support, EDGAR, U.S. Securities and Exchange Commission, Operations Center, Stop 0–7, 6432 General Green Way, Alexandria, VA 22312.

OMB APPROVAL

OMB Number: 3235–0329
Expires: March 31, 1995
Estimated average burden hours per response—0.25

Form ET—Transmittal Form for Electronic Format Documents Under the EDGAR System

Part I—Submission Information

(Read the instructions before completing the following items.)

1. CIK of Sender of diskette(s) or tape(s) _____
2. Name of Sender of diskette(s) or tape(s) _____
3. Number of diskette(s) or tape(s) in package _____
4. Person to contact in the event of problems regarding the diskette(s) or tape(s)
a. Name _____
b. Telephone Number (including Area Code) (_____)_____

Part II—Magnetic Tapes

1. Volume ID on internal label: _____
2. Language: ____ASCII; ____EBCDIC
3. Density: ____1600 bpi; ____6250 bpi

Part III—Diskettes

1. Sides: ____Single; ____Double
2. Density: ____Single; ____Double; ____High
3. Word Processing data (*See* the EDGAR Filer Manual for acceptable formats):
Format: ____Word Processing; ____Print Image (ASCII)
If in word processing format, please provide:
Name of word processing software: _____
Version of word processing software: _____
4. Hardware on which the diskette was prepared:
Brand: _____
Model Number: _____
Operating system: _____

Form ET—General Instructions

1. Rule as to Use of Form ET

One copy of this form shall accompany all diskette or magnetic tape submissions.

Diskettes or magnetic tapes, regardless of the manner of delivery, should be addressed: Attn: Document Control—EDGAR, U.S. Securities and Exchange Commission, 450 5th Street, NW., Washington, DC 20549.

2. Preparation of Diskette or Magnetic Tape Submissions

Attention is directed to the EDGAR Filer Manual which contains information and procedures for electronic filing.

A. All files on a diskette must be in the same word processing format.

B. More than one submission may be sent on a diskette or magnetic tape; however, each submission must be contained in a single file. The Commission will assume that each file on a diskette or magnetic tape contains a separate submission and will transfer all such files to the EDGAR system. Therefore, the preparer should recheck all files prior to sending a diskette or magnetic tape to the Commission to ensure that it contains only those files intended to be sent.

C. If more than one diskette or magnetic tape is used, their order of processing should be indicated on the external label of each diskette or magnetic tape, *e.g.*, 1 of 3; 2 of 3, etc.

D. Please write the CIK of the Sender on the external label of each diskette or magnetic tape.

E. To expedite processing of diskettes or magnetic tapes, please write in large, bold letters on the envelope or carton: EDGAR DISKETTE or EDGAR MAGNETIC TAPE, as appropriate.

3. Preparation of Form

A. The form should be completed carefully as this data will be used by the Commission to transfer submissions from the diskette(s) or magnetic tape(s) to the EDGAR system.

B. The CIK and Name of Sender requested in Part I should be that of the filer or filing agent, whichever prepared and sent the diskette(s) or magnetic tape(s) to the Commission.

C. The contact person identified in Part I should be the person who can respond to technical questions concerning the electronic preparation of the diskette(s) or magnetic tape(s).

D. If more than one filer and/or more than one submission is included on the diskette(s) or magnetic tape(s) submitted, it is not necessary to complete a separate form for each filer or submission if the information contained in Parts I, II, and III is identical for all filers and submissions.

4. Signatures

While there are no signature requirements to Form ET, each of the various electronic forms to be filed on diskette or magnetic tape that accompany Form ET contains certain signature requirements. Such electronic

forms and other documents required to be manually signed shall be in typed form. *See* Rule 302 of Regulation S–T (§ 232.302 of this chapter).

5. Application of General Rules and Regulations

The electronic filer is subject to Regulation S–T (Part 232 of this chapter) and the EDGAR Filer Manual. Attention is directed to the General Rules and Regulations under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Public Utility Holding Company Act of 1935 and the Investment Company Act of 1940, as modified by any electronic filing provisions to such rules and regulations.

OMB Approval

OMB Number: 3235–0327
Expires: March 31, 1995
Estimated average burden hours per response—0.15

Form SE—Form for Submission of Paper Format Exhibits by Electronic Filers

Exact name of registrant as specified in charter

Registrant CIK Number

Electronic report, schedule or registration statement of which the documents are a part (give period of report)

SEC file number, if available

Name of Person Filing the Document (If Other than the Registrant)

Signatures

Filings Made By the Registrant:

The Registrant has duly caused this form to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of_____, State of _____, _____, 19___.

(Registrant)
By: _____
(Name and Title)

Filings Made by Person Other Than the Registrant: After reasonable inquiry and to the best of my knowledge and belief, I certify on _____, 19_____, that the information set forth in this statement is true and complete.
By: _____
(Name)

(Title)

General Instructions to Form SE

I. Use of Form SE

A. This form shall be used by an electronic filer for the submission of any required paper format exhibit pursuant to the Securities Act of 1933, the Securities Exchange Act of 1934, the Public Utility Holding Company Act of 1935, the Trust Indenture Act of 1939, or the Investment Company Act of 1940, *provided that* submission of such exhibit in paper format is permitted pursuant to Rule 201 or Rule 202 of Regulation S–T (§§ 232.201 and 232.202 of this chapter). It also may be used for the submission of any other paper format document permitted by Rule 311 of Regulation S–T (§ 232.311 of this chapter).

B. Attention is directed to the General Rules and Regulations under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Public Utility Holding Company Act of 1935 and the Investment Company Act of 1940. Requirements applicable to electronic submission are set forth in Regulation S–T (Part 232 of this chapter) and the EDGAR Filer Manual.

II. Preparation and Filing of the Form

A. Three complete copies of the form and exhibits shall be submitted in paper format.

B. The Form SE shall be submitted in the following manner:

1. If the subject of a temporary hardship exemption is an exhibit only, the exhibit shall be filed under cover of this form no later than one business day after the date on which the exhibit was to be filed electronically.

2. An exhibit filed pursuant to a continuing hardship exemption, or any other document filed in paper under cover of Form SE (other than an exhibit filed pursuant to a temporary hardship exemption), as allowed by Rule 311 of Regulation S–T, may be filed up to six business days prior to, or on the date of filing of, the electronic format document to which it relates but shall not be filed after such filing date. If a paper document is submitted in this manner, requirements that the document be filed with, provided with or accompany the electronic filing shall be satisfied. Any requirements as to delivery or furnishing the information to persons other than the Commission shall not be affected by this Instruction.

C. The registrant, or person other than the registrant, shall identify the documents being filed. Attach any paper format exhibit and an exhibit index as required by Item 601 of Regulation S–K (§ 229.601 of this chapter).

D. One copy of the form shall be manually signed by each person on whose behalf the form is submitted or by an authorized representative. If the form is signed by the authorized representative of a person (other than an executive officer or general partner), evidence of the authority of the representative to sign on behalf of such person shall be filed with the form, provided, however, that a power of attorney for this purpose that is already on file with the Commission may be incorporated by reference.

E. If the form is submitted in connection with a temporary hardship exemption, signatures may be in typed form rather than manual format.

OMB Approval

OMB Number: 3235–
Expires: March 31, 1995
Estimated average burden hours per response— 0.15
U.S. Securities and Exchange Commission
Washington, DC 20549

Form TH—Notification of Reliance on Temporary Hardship Exemption

Report, schedule or registration statement to which the hardship exemption relates (give period of report if applicable).

SEC file number, if available

Name of Person Filing the Document (If Other than the Registrant)

Part I—Registrant Information

Full Name of Registrant _____
Address of Principal Executive Office

Street and Number, City, State and Zip Code

Part II—Information relating to the hardship

Furnish the following information:

1. A description of the nature and extent of the temporary technical difficulties experienced by the electronic filer in attempting to submit the document in electronic format.

2. A description of the extent to which the electronic filer has successfully submitted documents previously in electronic format with the same hardware and software, in test or required filings.

3. A description of the burden and expense involved to employ alternative means to submit the electronic submission in a timely manner.

4. Any other reasons why an exemption is warranted.

Part III—Representation of intent to submit confirming electronic copy

The registrant shall include a representation that a confirming electronic copy of the document filed in paper will be filed in accordance with Rule 201(b) of Regulation S–T (§ 232.201(b)).

Part IV—Contact person

Name and telephone number of person to contact in regard to this notification;
Name _____
area code _____
telephone no. _____

Part V—Signatures

Name of registrant as appears in charter:
has caused this notification to be signed on its behalf by the undersigned, being duly authorized:
Date: _____
By: _____

Instruction: This form may be signed by an executive officer of the registrant or by any other duly authorized representative. Signatures may be in typed form rather than in manual format.

General Instructions

1. Rule 201(a) of Regulation S–T requires electronic filers relying on a temporary hardship exemption to file this form in addition to filing a paper copy of a document otherwise required to be filed in electronic format.

2. Three signed copies of this form shall accompany the paper format document and shall be filed within one business day after the date upon which the document filed in paper originally was to be filed electronically.

3. Signatures to the paper format document being filed pursuant to the exemption may be in typed form rather than manual format. *See*

Rule 302 of Regulation S–T (§ 232.302 of this chapter). All other requirements relating to paper format filings, including number of copies to be filed, shall be satisfied.

By the Commission.

Dated: February 23, 1993.

Margaret H. McFarland,

Deputy Secretary.

Note: Appendices A and B, *infra*, will not appear in the Code of Federal Regulations.

Appendix A—Timetable for Implementation of EDGAR Division of Corporation Finance Filings

April 26, 1993

Phase-in of Group CF–01.

July 19, 1993

Phase-in of Group CF–02.

October 4, 1993

Phase-in of Group CF–03.

December 6, 1993

Phase-in of Group CF–04. Six month test period begins.

Mid-1994

Final EDGAR rules and phase-in schedule are adopted.

August 1994

Phase-in of all remaining registrants begins in accordance with the final phase-in schedule, commencing with Group CF–05.

November 1994

Phase-in of Group CF–06

May 1995

Phase-in of Group CF–07

August 1995

Phase-in of Group CF–08

November 1995

Phase-in of Group CF–09

May 1996

Phase-in of Group CF–10. All registrants not previously phased in become subject to mandated electronic filing.

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME

CIK	Issuer name	Group
841020	1990 CALIFORNIA TAX CREDIT PARTNERS L P	CF–09
806387	1ST AMERICAN BANCORP INC	CF–07
803164	1ST COMMUNITY BANCORP INC	CF–06
853832	1ST NATIONAL FILM CORP	CF–10
034782	1ST SOURCE CORP	CF–07
100404	2 B SYSTEM INC	CF–08
718246	202 DATA SYSTEMS INC	CF–08
100331	20TH CENTURY INDUSTRIES	CF–04
838179	21ST CENTURY FILM CORP	CF–05
100412	250 WEST 57TH ST ASSOCIATES	CF–08
840468	3 BEALLS HOLDING CORP	CF–04
818762	3333 HOLDING CORP	CF–09
883787	3CI COMPLETE COMPLIANCE CORP	CF–10
738076	3COM CORP	CF–04
885520	3NET SYSTEMS INC /DE/	CF–10
735584	50 OFF STORES INC	CF–06
858709	50TH STATE BANCORPORATION	CF–10
090794	60 EAST 42ND STREET ASSOCIATES	CF–09
874085	999 INC	CF–10
799692	A&W BRANDS INC /DE/	CF–05
860754	AAA NET REALTY FUND IX LTD	CF–10
887204	AAA NET REALTY FUND X LTD	CF–10
879957	AAMES FINANCIAL CORP/DE	CF–10
824142	AAON INC	CF–08
001750	AAR CORP	CF–03
706688	AARON RENTS INC	CF–05
845779	ABATIX ENVIRONMENTAL CORP	CF–08
881890	ABAXIS INC	CF–10
882289	ABBEY HEALTHCARE GROUP INC/DE	CF–10
001800	ABBOTT LABORATORIES	CF–02
351569	ABC BANCORP	CF–05
888676	ABEX INC	CF–10
354195	ABF ENERGY CORP	CF–08
838830	ABF FREIGHT SYSTEM INC	CF–04
356809	ABIGAIL ADAMS NATIONAL BANCORP INC	CF–06
812146	ABINGTON BANCORP INC	CF–05
815094	ABIOMED INC	CF–06
826411	ABLE TELCOM HOLDING CORP	CF–09
743213	ABOVE TECHNOLOGIES INC	CF–09
001923	ABRAMS INDUSTRIES INC	CF–05
867665	ABRAXAS PETROLEUM CORP	CF–10
313368	ABS INDUSTRIES INC /DE/	CF–06
098707	ACA JOE INC	CF–06
001961	ACADEMIC COMPUTER SYSTEMS INC	CF–08
792468	ACAP CORP	CF–08
783233	ACC CORP	CF–06
001985	ACCEL INTERNATIONAL CORP	CF–09
727207	ACCELR8 TECHNOLOGY CORP	CF–08
001988	ACCESS CORP	CF–07
833798	ACCESS GROUP INC	CF–09
882304	ACCESS HEALTH MARKETING INC	CF–10
804888	ACCLAIM ENTERTAINMENT INC	CF–05
811703	ACCUGRAPH CORP	CF–07
840401	ACCUHEALTH INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
864234	ACCUSONICS INC	CF–10
002024	ACE HARDWARE CORP	CF–03
002034	ACETO CORP	CF–05
319120	ACKERLEY COMMUNICATIONS INC	CF–04
002062	ACMAT CORP	CF–05
869676	ACME CLEVELAND CORP /OH/	CF–10
002070	ACME ELECTRIC CORP	CF–05
002093	ACME STEEL CO	CF–04
002098	ACME UNITED CORP	CF–06
715579	ACNB CORP	CF–04
866712	ACQUA GROUP INC	CF–10
819255	ACQUISITION CAPABILITY INC	CF–09
813928	ACQUISITION INDUSTRIES INC /CO/	CF–08
702511	ACS ENTERPRISES INC	CF–07
751156	ACTEK INC	CF–08
810309	ACTION AUTO RENTAL INC	CF–04
811096	ACTION AUTO STORES INC	CF–05
752263	ACTION COMMUNICATIONS INC	CF–09
002145	ACTION INDUSTRIES INC	CF–05
795887	ACTION PRODUCTS INC	CF–08
747435	ACTION PRODUCTS INTERNATIONAL INC	CF–08
058254	ACTION STAFFING INC	CF–06
846194	ACTIVE ACQUISITIONS INC	CF–10
824301	ACTIVE CAPITAL INC	CF–09
103575	ACTON CORP/DE	CF–05
854152	ACTV INC /DE/	CF–08
816239	ACUNET CORPORATION	CF–08
717014	ACUSON CORP	CF–04
733269	ACXIOM CORP	CF–05
806586	AD RAK HOLDINGS INC	CF–08
313798	ADAC LABORATORIES	CF–05
008050	ADACORP INC	CF–06
002186	ADAGE INC	CF–06
773727	ADAMS JOHN LIFE CORP	CF–08
002178	ADAMS RESOURCES & ENERGY INC	CF–06
709804	ADAPTEC INC	CF–05
061478	ADC TELECOMMUNICATIONS INC	CF–04
741012	ADCOM SYSTEMS INC	CF–08
810665	ADDINGTON RESOURCES INC	CF–04
003141	ADDSCO INDUSTRIES INC	CF–06
874292	ADDVANTAGE MEDIA GROUP INC /OK	CF–10
796486	ADELPHIA COMMUNICATIONS CORP	CF–03
798538	ADEN ENTERPRISES INC	CF–09
883903	ADESA CORP	CF–10
752200	ADIA SERVICES INC	CF–04
846972	ADIENCE INC	CF–04
826773	ADINA INC	CF–09
859173	ADLEX CORP	CF–10
849401	ADM TRONICS UNLIMITED INC/DE	CF–08
779438	ADMAR GROUP INC	CF–08
796343	ADOBE SYSTEMS INC /CA/	CF–05
809796	ADTEC INC	CF–07
002435	ADVANCE CIRCUITS INC	CF–06
770034	ADVANCE DISPLAY TECHNOLOGIES INC	CF–08
002457	ADVANCE ROSS CORP	CF–06
843004	ADVANCED BIOLOGICAL SYSTEMS INC	CF–09
726747	ADVANCED CELLULAR TECHNOLOGY INC	CF–08
002467	ADVANCED COMPUTER TECHNIQUES CORP	CF–07
320179	ADVANCED ENERGY CORP	CF–09
740966	ADVANCED ENERGY RESOURCES INC	CF–07
849706	ADVANCED ENVIRONMENTAL RECYCLING TECHNOL	CF–07
796960	ADVANCED ENVIRONMENTAL SYSTEMS INC	CF–08
861289	ADVANCED LOGIC RESEARCH INC	CF–05
792977	ADVANCED MAGNETICS INC	CF–06
319319	ADVANCED MANUFACTURING SYSTEMS INC	CF–07
814580	ADVANCED MARKETING SERVICES INC	CF–05
823314	ADVANCED MEDICAL DYNAMICS INC	CF–10
817161	ADVANCED MEDICAL INC	CF–05
807732	ADVANCED MEDICAL PRODUCTS INC	CF–08
002488	ADVANCED MICRO DEVICES INC	CF–02
315698	ADVANCED MONITORING SYSTEMS INC	CF–08
722567	ADVANCED NMR SYSTEMS INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
869986	ADVANCED PHOTONIX INC	CF–10
818033	ADVANCED POLYMER SYSTEMS INC /DE/	CF–06
874979	ADVANCED PROMOTION TECHNOLOGIES INC	CF–10
737717	ADVANCED TOBACCO PRODUCTS INC	CF–08
786623	ADVANCED VIRAL RESEARCH CORP	CF–08
096638	ADVANTA CORP	CF–02
881892	ADVANTAGE BANCORP INC	CF–10
824840	ADVANTAGE LIFE PRODUCTS INC / CO	CF–09
843496	ADVANTISTICS INC /DE/	CF–09
820906	ADVATEX ASSOCIATES INC	CF–06
802206	ADVEN INC	CF–09
319489	ADVEST GROUP INC	CF–03
801622	ADVO SYSTEM INC	CF–04
868740	AEI NET LEASE INCOME & GROWTH FUND XIX LIMITED PARTNERSHIP	CF–10
759641	AEI REAL ESTATE FUND 85–A LTD PARTNERSHI	CF–07
771677	AEI REAL ESTATE FUND 85–B LTD PARTNERSHI	CF–07
785788	AEI REAL ESTATE FUND 86–A LTD PARTNERSHI	CF–07
793631	AEI REAL ESTATE FUND XV LTD PARTNERSHIP	CF–07
804127	AEI REAL ESTATE FUND XVI LTD PARTNERSHIP	CF–06
819577	AEI REAL ESTATE FUND XVII LIMITED PARTNE	CF–09
840459	AEI REAL ESTATE FUND XVIII LIMITED PARTN	CF–09
004911	AEL INDUSTRIES INC	CF–04
857571	AEP GENERATING CO /OH/	CF–02
785787	AEP INDUSTRIES INC	CF–05
736970	AEQUITRON MEDICAL INC	CF–06
856572	AERIAL ACQUISITION INC	CF–10
350200	AERO SERVICES INTERNATIONAL INC	CF–06
002589	AERO SYSTEMS ENGINEERING INC	CF–06
002590	AERO SYSTEMS INC	CF–06
109471	AEROSONIC CORP /DE/	CF–06
856164	AEROVOX INC	CF–05
874761	AES CORPORATION	CF–10
002648	AETNA LIFE & CASUALTY CO	CF–01
785860	AETNA REAL ESTATE ASSOCIATES L P	CF–08
824205	AFFILIATED BANC CORP	CF–04
887026	AFFILIATED FOOD STORES INC	CF–10
849696	AFFILIATED PUBLICATIONS INC	CF–10
884252	AFFINITY BIOTECH INC	CF–10
875133	AFFYMAX N V	CF–10
007668	AFG INDUSTRIES INC	CF–02
879494	AFG INVESTMENT TRUST A	CF–10
879495	AFG INVESTMENT TRUST B	CF–10
810351	AFN INC	CF–07
319126	AFP IMAGING CORP	CF–06
874421	AFS FINANCIAL CORP	CF–10
853892	AG AUTOMOTIVE WAREHOUSES INC	CF–07
875354	AG SERVICES OF AMERICA INC	CF–10
842289	AG–BAG INTERNATIONAL LTD	CF–09
880266	AGCO CORP /DE	CF–10
718936	AGENCY RENT A CAR INC	CF–03
797325	AGINCOURT VENTURES LTD	CF–08
811210	AGOURON PHARMACEUTICALS INC	CF–06
002817	AGRI DYNAMICS INC	CF–08
826678	AGRI PONICS INC	CF–09
879575	AGRICULTURAL MINERALS CO L P/DE	CF–10
875710	AGRIDYNE TECHNOLOGIES INC	CF–10
313997	AGRIPOST INC	CF–06
842888	AGRISTAR INC	CF–08
002852	AGWAY INC	CF–02
771667	AHMANSON H F & CO /DE/	CF–02
855042	AHSC HOLDINGS CORP	CF–10
002880	AIC INTERNATIONAL INC	CF–07
785929	AIFS INC	CF–05
002904	AILEEN INC	CF–06
354173	AIM TELEPHONES INC	CF–05
823556	AIR & WATER TECHNOLOGIES CORP	CF–03
872820	AIR ACADEMY NATIONAL BANCORP	CF–10
868755	AIR CURE ENVIRONMENTAL INC	CF–10
700674	AIR EXPRESS INTERNATIONAL CORP /DE/	CF–04
002969	AIR PRODUCTS & CHEMICALS INC /DE/	CF–02
353184	AIR TRANSPORTATION HOLDING CO INC	CF–07
003000	AIRBORNE FREIGHT CORP /DE/	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
812591	AIRCOA HOTEL PARTNERS L P	CF–05
826156	AIRCRAFT INCOME PARTNERS L P	CF–09
853937	AIRFUND II INTERNATIONAL LIMITED PARTNER	CF–10
842184	AIRFUND INTERNATIONAL LIMITED PARTNERSHI	CF–09
804212	AIRGAS INC	CF–04
799033	AIRLEASE LTD	CF–05
790708	AIRSENSORS INC	CF–06
877051	AIRSHIELD COMPOSITES INTERNATIONAL CORP	CF–10
764587	AIRSHIP INTERNATIONAL LTD	CF–06
835768	AIRTRAN CORP	CF–09
854858	AJAY SPORTS INC	CF–06
872283	AKAL INTERNATIONAL INC	CF–10
003116	AKORN INC	CF–06
730469	AL LABORATORIES INC	CF–04
003146	ALABAMA GAS CORP	CF–04
003153	ALABAMA POWER CO	CF–01
870382	ALAFIRST BANCSHARES INC	CF–10
355115	ALAMCO INC	CF–05
098618	ALANCO RESOURCES CORP	CF–07
766421	ALASKA AIR GROUP INC	CF–03
003228	ALASKA GOLD CO	CF–06
313809	ALASKA NORTHWEST PROPERTIES INC	CF–07
817642	ALASKA PRECIOUS METALS LTD	CF–08
701288	ALATENN RESOURCES INC	CF–05
003292	ALBA WALDENSIAN INC	CF–06
882293	ALBANK FINANCIAL CORP	CF–10
819793	ALBANY INTERNATIONAL CORP /DE/	CF–03
003327	ALBERTO CULVER CO	CF–03
003333	ALBERTSONS INC /DE/	CF–01
783425	ALC COMMUNICATIONS CORP	CF–04
708484	ALCIDE CORP	CF–07
855042	ALCO HEALTH DISTRIBUTION CORP	CF–10
731269	ALCO HEALTH SERVICES CORP	CF–03
701722	ALCO INTERNATIONAL GROUP INC	CF–08
003370	ALCO STANDARD CORP	CF–02
836243	ALCOA INTERNATIONAL HOLDINGS CO	CF–01
003392	ALD INC	CF–08
003398	ALDEN ELECTRONICS INC	CF–06
886164	ALDEN PRESS CO	CF–10
813656	ALDUS CORP /WA/	CF–05
003449	ALEXANDER & ALEXANDER SERVICES INC	CF–03
003453	ALEXANDER & BALDWIN INC	CF–02
355143	ALEXANDER ENERGY CORP	CF–06
003499	ALEXANDERS INC	CF–04
743532	ALFA CORP	CF–07
846376	ALFA INDUSTRIES INC	CF–10
820600	ALFA INTERNATIONAL CORP	CF–07
014611	ALFA LEISURE INC	CF–08
354767	ALFA RESOURCES INC	CF–09
708717	ALFACELL CORP	CF–08
724989	ALFIN INC	CF–06
003535	ALGOREX CORP	CF–08
863928	ALIAS RESEARCH INC	CF–10
003545	ALICO INC	CF–05
874663	ALKERMES INC	CF–10
818074	ALL AMERICAN SEMICONDUCTOR INC	CF–06
783265	ALL AMERICAN TELEVISION INC	CF–06
885399	ALL FOR A DOLLAR INC	CF–10
837472	ALL QUOTES INC	CF–09
745543	ALL STATE PROPERTIES LP	CF–07
003642	ALLCITY INSURANCE CO /NY/	CF–09
036565	ALLECO INC	CF–10
775368	ALLEGHANY CORP /DE	CF–03
351547	ALLEGHENY & WESTERN ENERGY CORP	CF–04
003650	ALLEGHENY & WESTERN RAILWAY CO	CF–01
715606	ALLEGHENY BANKSHARES CORP	CF–06
774459	ALLEGHENY GENERATING CO	CF–08
811929	ALLEGHENY LUDLUM CORP	CF–03
003673	ALLEGHENY POWER SYSTEM INC	CF–02
003721	ALLEN GROUP INC	CF–04
003753	ALLEN ORGAN CO	CF–05
716193	ALLERCARE INC	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
850693	ALLERGAN INC	CF–03
728534	ALLIANCE BANCORPORATION /AK/	CF–04
880249	ALLIANCE CAPITAL CORP	CF–10
825313	ALLIANCE CAPITAL MANAGEMENT LP	CF–04
828881	ALLIANCE ENTERPRISES INC	CF–09
822434	ALLIANCE HEALTH INC	CF–09
817135	ALLIANCE IMAGING INC /DE	CF–10
736994	ALLIANCE PHARMACEUTICAL CORP	CF–05
745452	ALLIANCE WELL SERVICE INC	CF–08
806002	ALLIANT COMPUTER SYSTEMS CORP /DE/	CF–05
866121	ALLIANT TECHSYSTEMS INC	CF–10
352996	ALLICO CORP	CF–07
810995	ALLIED BANKSHARES INC	CF–09
868207	ALLIED CAPITAL ADVISERS INC	CF–10
887429	ALLIED CAPITAL COMMERCIAL CORP	CF–10
852187	ALLIED CLINICAL LABORATORIES INC	CF–10
869495	ALLIED DEVICES CORP	CF–10
774624	ALLIED GROUP INC	CF–06
874710	ALLIED HEALTHCARE PRODUCTS INC	CF–10
003941	ALLIED PRODUCTS CORP /DE/	CF–03
003952	ALLIED RESEARCH CORP	CF–05
773840	ALLIED SIGNAL INC	CF–02
003959	ALLIED SILVER LEAD CO	CF–09
003982	ALLIS CHALMERS CORP	CF–06
846538	ALLOU HEALTH & BEAUTY CARE INC	CF–06
793522	ALLOY COMPUTER PRODUCTS INC	CF–06
810992	ALLSTAR INNS L P /DE/	CF–04
778595	ALLSTAR VIDEO INC	CF–08
852220	ALLSTATE FINANCIAL CORP /VA/	CF–06
065873	ALLTEL CORP	CF–01
804742	ALLWASTE INC	CF–04
858439	ALMACS INC	CF–10
874314	ALMACS SUPERMARKETS INC / DE	CF–10
870732	ALN RESOURCES CORPORATION	CF–10
792160	ALOETTE COSMETICS INC	CF–06
856651	ALPART JAMAICA INC	CF–01
707511	ALPHA 1 BIOMEDICALS INC /DE/	CF–08
004127	ALPHA INDUSTRIES INC	CF–05
352869	ALPHA MICROSYSTEMS	CF–06
312257	ALPHA SOLARCO INC	CF–08
813747	ALPHAREL INC /CA/	CF–07
004164	ALPINE GROUP INC /DE/	CF–06
004165	ALPINE INTERNATIONAL CORP	CF–08
808302	ALPINE MEADOWS OF TAHOE INC	CF–09
712425	ALPNET INC	CF–06
355493	ALTA ENERGY CORP	CF–06
090350	ALTA GOLD CO/NV/	CF–05
796313	ALTAI INC	CF–07
881458	ALTARA INTERNATIONAL INC	CF–10
878903	ALTEON INC /DE	CF–10
870394	ALTER SALES CO INC	CF–10
768251	ALTERA CORP	CF–05
851998	ALTERNATIVE ASSET GROWTH FUND L P	CF–10
775057	ALTEX INDUSTRIES INC	CF–08
741339	ALTRON INC	CF–06
816643	ALTUS FINANCE CORPORATION	CF–04
004281	ALUMINUM CO OF AMERICA	CF–01
004310	ALZA CORP	CF–04
710178	ALZA TTS RESEARCH PARTNERS LTD	CF–09
318580	AM COMMUNICATIONS INC	CF–08
005483	AM DIAGNOSTICS INC	CF–06
002310	AM INTERNATIONAL INC	CF–03
880113	AM TECHNOLOGY INC /DE	CF–10
004317	AMACAN RESOURCES CORP	CF–08
004325	AMALGAMATED AUTOMOTIVE INDUSTRIES INC	CF–07
774448	AMALGAMATED INVESTMENT CORP	CF–08
814577	AMAX GOLD INC	CF–04
004363	AMAX INC /NY/	CF–02
874501	AMBAC INC /DE/	CF–10
702904	AMBANC CORP	CF–05
880414	AMBAR INC	CF–10
020639	AMBASE CORP	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
724458	AMBASSADOR FINANCIAL GROUP INC	CF–05
008734	AMBASSADOR FOOD SERVICES CORP	CF–07
756709	AMBASSADOR REAL ESTATE INVESTORS LP	CF–08
276750	AMBER RESOURCES CO	CF–07
888456	AMBERS STORES INC	CF–10
319678	AMBRIT INC	CF–04
724126	AMBULATORY MEDICAL CARE INC	CF–08
885797	AMBULATORY RESOURCES INC	CF–10
722077	AMC ENTERTAINMENT INC	CF–03
027425	AMCAST INDUSTRIAL CORP	CF–04
831002	AMCOR CAPITAL CORP	CF–06
714756	AMCORE FINANCIAL INC	CF–07
004427	AMDAHL CORP	CF–02
838879	AMDL INC	CF–09
005177	AMDURA CORP	CF–04
852905	AME FINANCIAL SERVICES INC	CF–10
004438	AMELCO CORP	CF–06
004447	AMERADA HESS CORP	CF–02
811419	AMERALIA INC	CF–08
004457	AMERCO /NV/	CF–02
855574	AMERIANA BANCORP	CF–10
004468	AMERIBANC INC	CF–07
068336	AMERIBANC INVESTORS GROUP	CF–06
764638	AMERICA FIRST FEDERALLY GUARANTEED MORTG	CF–09
818789	AMERICA FIRST FINANCIAL FUND 1987–A LIMI	CF–08
879759	AMERICA FIRST MORTGAGE SERVICING CO L P II	CF–10
869261	AMERICA FIRST MORTGAGE SERVICING COMPANY LP I	CF–10
789951	AMERICA FIRST PARTICIPATING PREFERRED EQ	CF–05
789952	AMERICA FIRST PARTICIPATING PREFERRED EQ	CF–09
844327	AMERICA FIRST PREP FUND 2 LIMITED PARTNE	CF–09
812565	AMERICA FIRST PREP FUND 2 PENSION SERIES	CF–06
793245	AMERICA FIRST TAX EXEMPT MORTGAGE FUND 2	CF–09
776734	AMERICA FIRST TAX EXEMPT MORTGAGE FUND LTD PARTNERSHIP	CF–04
877476	AMERICA SERVICE GROUP INC /DE	CF–10
706270	AMERICA WEST AIRLINES INC	CF–03
870837	AMERICAL ECONOMY LODGING LP	CF–10
815024	AMERICAN AFFORDABLE HOUSING II LIMITED P	CF–06
815025	AMERICAN AFFORDABLE HOUSING III LIMITED	CF–07
794803	AMERICAN AIRCRAFT CORP/OR/	CF–07
004515	AMERICAN AIRLINES INC	CF–02
721238	AMERICAN BANCORP INC/LA	CF–06
701803	AMERICAN BANCORP OF NEVADA	CF–06
004570	AMERICAN BANCORPORATION /OH/	CF–05
886943	AMERICAN BANCSHARES INC/NC	CF–10
352801	AMERICAN BANCSHARES OF HOUMA INC	CF–06
350571	AMERICAN BANKERS INSURANCE GROUP INC	CF–09
878375	AMERICAN BAR ASSOCIATION MEMBERS STATE STREET COLLECTIVE TR	CF–10
004611	AMERICAN BILTRITE INC	CF–05
874790	AMERICAN BIODYNE INC	CF–10
867572	AMERICAN BIOMED INC	CF–10
741443	AMERICAN BIONETICS INC	CF–08
845752	AMERICAN BODY ARMOR & EQUIPMENT INC	CF–07
789073	AMERICAN BRANDS INC /DE/	CF–02
771497	AMERICAN BUILDING MAINTENANCE INDUSTRIES	CF–04
748103	AMERICAN BUSINESS COMPUTERS CORP	CF–07
866921	AMERICAN BUSINESS CREDIT INC	CF–10
859633	AMERICAN BUSINESS FINANCE CORP	CF–10
879437	AMERICAN BUSINESS INFORMATION INC /DE	CF–10
004672	AMERICAN BUSINESS PRODUCTS INC	CF–04
704847	AMERICAN CABLE TV INVESTORS 2	CF–10
742274	AMERICAN CABLE TV INVESTORS 3	CF–10
785025	AMERICAN CABLE TV INVESTORS 4 LTD	CF–10
810963	AMERICAN CABLE TV INVESTORS 5 LTD	CF–10
856200	AMERICAN CAPITAL & RESEARCH CORP /DE/	CF–04
004707	AMERICAN CAPITAL CORP	CF–03
842570	AMERICAN CAPITAL HOLDINGS INC	CF–10
789468	AMERICAN CAPITAL MANAGEMENT & RESEARCH INC	CF–05
719271	AMERICAN CARRIERS INC	CF–04
769339	AMERICAN CITY BUSINESS JOURNALS INC	CF–05
774517	AMERICAN CLAIMS EVALUATION INC	CF–08
799194	AMERICAN COAL CORP	CF–09
813621	AMERICAN COLLOID CO	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
357070	AMERICAN COMMUNICATIONS & TELEVISION INC	CF–07
019548	AMERICAN COMMUNITY DEVELOPMENT GROUP INC	CF–06
743458	AMERICAN COMPLETION PROGRAM 1983–3	CF–08
762404	AMERICAN CONFECTIONERY CORP	CF–09
812407	AMERICAN CONSOLIDATED GOLD CORP	CF–08
799028	AMERICAN CONSUMER PRODUCTS INC	CF–05
004811	AMERICAN CONSUMERS INC	CF–08
314474	AMERICAN CONTINENTAL CORP /OH/	CF–08
811780	AMERICAN CORPORATE INVESTORS INC	CF–08
819913	AMERICAN CREDIT OPTICAL INC /DE/	CF–08
004829	AMERICAN CYANAMID CO	CF–02
004833	AMERICAN CYTOGENETICS INC	CF–08
874388	AMERICAN DENTAL LASER INC	CF–10
201076	AMERICAN DREDGING	CF–10
837038	AMERICAN DRUG SCREENS INC	CF–07
847394	AMERICAN EAGLE INVESTMENT CORP	CF–10
731297	AMERICAN EAGLE RESOURCES INC	CF–08
742126	AMERICAN ECOLOGY CORP	CF–05
790069	AMERICAN EDUCATIONAL PRODUCTS INC	CF–08
320349	AMERICAN EDUCATORS FINANCIAL CORP/DE/	CF–09
004904	AMERICAN ELECTRIC POWER COMPANY INC	CF–02
352281	AMERICAN ELECTROMEDICS CORP	CF–08
315428	AMERICAN ENTERPRISES INC	CF–08
808378	AMERICAN ENTERTAINMENT PARTNERS II L P	CF–07
793078	AMERICAN ENTERTAINMENT PARTNERS LP	CF–09
737299	AMERICAN ENTERTAINMENT VENTURE CORP	CF–09
764199	AMERICAN EQUINE PRODUCTS INC	CF–07
317548	AMERICAN EQUITY HOUSING FUND 1	CF–07
715428	AMERICAN EXPLORATION CO	CF–04
004962	AMERICAN EXPRESS CO	CF–02
004969	AMERICAN EXPRESS CREDIT CORP	CF–01
004977	AMERICAN FAMILY CORP	CF–03
819028	AMERICAN FILM TECHNOLOGIES INC /DE/	CF–07
005009	AMERICAN FILTRONA CORP	CF–05
005016	AMERICAN FINANCIAL CORP	CF–02
319157	AMERICAN FINANCIAL ENTERPRISES INC /CT/	CF–08
351541	AMERICAN FRANCHISE GROUP INC	CF–07
725552	AMERICAN FRUCTOSE CORP	CF–04
885002	AMERICAN FUNERAL SERVICES CORP	CF–10
005103	AMERICAN GENERAL CORP /TX/	CF–02
025598	AMERICAN GENERAL FINANCE CORP	CF–02
025600	AMERICAN GENERAL FINANCE INC	CF–02
005117	AMERICAN GEOLOGICAL ENTERPRISES INC	CF–08
005133	AMERICAN GREETINGS CORP	CF–02
808240	AMERICAN HEALTH PROPERTIES INC	CF–03
712194	AMERICAN HEALTH SERVICES CORP /DE/	CF–06
738339	AMERICAN HEALTHCARE MANAGEMENT INC	CF–03
005172	AMERICAN HERITAGE LIFE INVESTMENT CORP	CF–05
005187	AMERICAN HOME PRODUCTS CORP	CF–02
005193	AMERICAN HOME SHIELD CORP	CF–05
005207	AMERICAN HOUSING PARTNERS	CF–07
846009	AMERICAN HOUSING TRUST IV	CF–10
742102	AMERICAN INCOME 2 LTD PARTNERSHIP	CF–06
742103	AMERICAN INCOME 3 LTD PARTNERSHIP	CF–06
789673	AMERICAN INCOME 4 LTD PARTNERSHIP	CF–06
799175	AMERICAN INCOME 5 LTD PARTNERSHIP	CF–06
780396	AMERICAN INCOME 6 LTD PARTNERSHIP	CF–09
780398	AMERICAN INCOME 7 LTD PARTNERSHIP	CF–06
780399	AMERICAN INCOME 8 LIMITED PARTNERSHIP	CF–06
864236	AMERICAN INCOME FUND I	CF–10
868677	AMERICAN INCOME FUND I–A	CF–10
868678	AMERICAN INCOME FUND I–B	CF–10
868679	AMERICAN INCOME FUND I–C	CF–10
868680	AMERICAN INCOME FUND I–D	CF–10
868681	AMERICAN INCOME FUND I–E	CF–10
882322	AMERICAN INCOME HOLDING INC	CF–10
808512	AMERICAN INCOME PARTNERS III–A LIMITED P	CF–05
808513	AMERICAN INCOME PARTNERS III–B LIMITED P	CF–05
808515	AMERICAN INCOME PARTNERS III–C LIMITED P	CF–06
808516	AMERICAN INCOME PARTNERS III–D LIMITED P	CF–09
826929	AMERICAN INCOME PARTNERS IV A	CF–09
826930	AMERICAN INCOME PARTNERS IV B	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
826931	AMERICAN INCOME PARTNERS IV C L P	CF–09
826932	AMERICAN INCOME PARTNERS IV D LP	CF–09
847557	AMERICAN INCOME PARTNERS V A LTD PARTNER	CF–10
847558	AMERICAN INCOME PARTNERS V B LTD PARTNER	CF–10
005227	AMERICAN INDEMNITY FINANCIAL CORP	CF–07
276298	AMERICAN INDUSTRIES LTD	CF–09
732715	AMERICAN INFORMATION TECHNOLOGIES CORP	CF–02
724533	AMERICAN INSURED MORTGAGE INVESTORS	CF–04
784014	AMERICAN INSURED MORTGAGE INVESTORS L P SER 86	CF–04
811437	AMERICAN INSURED MORTGAGE INVESTORS L P SER 88	CF–09
753281	AMERICAN INSURED MORTGAGE INVESTORS SERIES 85 LP	CF–08
732179	AMERICAN INTEGRITY CORP	CF–06
005272	AMERICAN INTERNATIONAL GROUP INC	CF–02
799119	AMERICAN INTERNATIONAL PETROLEUM CORP /N	CF–06
830483	AMERICAN JET HOLDINGS INC	CF–09
005368	AMERICAN LIBERTY FINANCIAL CORP	CF–08
887205	AMERICAN LIFE HOLDING CO	CF–10
768710	AMERICAN LIFE INVESTORS INC	CF–09
005385	AMERICAN LIST CORP	CF–07
008855	AMERICAN LOCKER GROUP INC	CF–07
005405	AMERICAN MAIZE PRODUCTS CO	CF–03
310624	AMERICAN MANAGEMENT SYSTEMS INC	CF–05
700721	AMERICAN MEDICAL ALERT CORP	CF–08
869625	AMERICAN MEDICAL ASSESSMENT PROGRAMS INC	CF–10
715247	AMERICAN MEDICAL ELECTRONICS INC	CF–07
861439	AMERICAN MEDICAL HOLDINGS INC	CF–02
312655	AMERICAN MEDICAL INTERNATIONAL INC /DE/	CF–02
888675	AMERICAN MEDICAL RESPONSE INC	CF–10
842695	AMERICAN MEDICAL TECHNOLOGIES INC	CF–10
319016	AMERICAN METALS SERVICE INC	CF–07
066052	AMERICAN MIDLAND CORP	CF–06
714593	AMERICAN MOBILE SYSTEMS INC	CF–06
005486	AMERICAN MORTGAGE & INVESTMENT CO	CF–08
863957	AMERICAN MORTGAGE SECURITIES INC	CF–10
741516	AMERICAN NATIONAL BANKSHARES INC	CF–05
350898	AMERICAN NATIONAL PETROLEUM CO /DE/	CF–05
837298	AMERICAN NETWORK GROUP INC	CF–07
005550	AMERICAN NUCLEAR CORP	CF–01
740055	AMERICAN NURSERY PRODUCTS INC	CF–05
746896	AMERICAN OIL & GAS CORP	CF–04
005577	AMERICAN PACESETTER	CF–04
350832	AMERICAN PACIFIC CORP/DE	CF–05
701719	AMERICAN PACIFIC MINT INC	CF–07
005611	AMERICAN PETROFINA INC	CF–02
724024	AMERICAN PHYSICIANS SERVICE GROUP INC	CF–06
078319	AMERICAN PLASTICS & CHEMICALS INC	CF–07
835910	AMERICAN POWER CONVERSION CORPORATION	CF–06
005657	AMERICAN PRECISION INDUSTRIES INC	CF–06
725457	AMERICAN PRESIDENT COMPANIES LTD	CF–01
723253	AMERICAN QUALITY PRODUCTS INC	CF–09
889217	AMERICAN RE CORP	CF–10
813762	AMERICAN REAL ESTATE PARTNERS L P	CF–03
827165	AMERICAN REALTY TRUST INC /GA	CF–04
005719	AMERICAN RECREATION CENTERS INC	CF–05
792126	AMERICAN RELIANCE GROUP INC	CF–06
711512	AMERICAN REPUBLIC REALTY FUND I	CF–06
225255	AMERICAN RESOURCES GROUP INC/CO	CF–08
817900	AMERICAN RESTAURANT PARTNERS L P	CF–07
729545	AMERICAN RESTAURANTS CORP	CF–07
778643	AMERICAN RETIREMENT VILLAS PROPERTIES	CF–06
830156	AMERICAN RETIREMENT VILLAS PROPERTIES II	CF–09
853274	AMERICAN RETIREMENT VILLAS PROPERTIES III	CF–10
824206	AMERICAN RICE INC	CF–04
770701	AMERICAN SAFETY CLOSURE CORP	CF–07
005768	AMERICAN SCIENCE & ENGINEERING INC	CF–07
799296	AMERICAN SCREEN CO	CF–07
744825	AMERICAN SHARED HOSPITAL SERVICES	CF–05
005818	AMERICAN SHIP BUILDING CO	CF–05
713425	AMERICAN SOFTWARE INC	CF–05
725349	AMERICAN SOUTHWEST FINANCE CO INC	CF–04
706236	AMERICAN SOUTHWEST FINANCIAL CORP	CF–02
817383	AMERICAN SOUTHWEST MORTGAGE INVESTMENTS	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
350190	AMERICAN SPORTS ADVISORS INC	CF–08
005850	AMERICAN STANDARD INC	CF–02
804307	AMERICAN STEEL & WIRE CORPORATION	CF–05
090811	AMERICAN STORES CO /NEW/	CF–02
883032	AMERICAN STUDIOS INC	CF–10
880807	AMERICAN SUPERCONDUCTOR CORP /DE/	CF–10
318024	AMERICAN SURGERY CENTERS CORP	CF–08
842314	AMERICAN TAX CREDIT PROPERTIES II L P	CF–10
856135	AMERICAN TAX CREDIT PROPERTIES III LP	CF–10
830159	AMERICAN TAX CREDIT PROPERTIES LP	CF–09
766430	AMERICAN TECHNICAL CERAMICS CORP	CF–06
005907	AMERICAN TELEPHONE & TELEGRAPH CO	CF–01
318025	AMERICAN TOXXIC CONTROL INC	CF–06
790928	AMERICAN TRAVELLERS CORP	CF–09
859792	AMERICAN UNITED GLOBAL INC	CF–10
005981	AMERICAN VANGUARD CORP	CF–06
841543	AMERICAN VETERINARY PRODUCTS INC	CF–09
837037	AMERICAN VIDEO CLEARING HOUSE INC	CF–09
818263	AMERICAN VIDEO IMAGING INC	CF–07
866730	AMERICAN WASTE SERVICES INC	CF–10
080040	AMERICAN WATER RESOURCES INC	CF–08
318819	AMERICAN WATER WORKS CO INC	CF–02
794619	AMERICAN WOODMARK CORP	CF–05
356959	AMERICANA HOTELS & REALTY CORP	CF–05
830746	AMERICAS COFFEE CUP INC	CF–09
811119	AMERICOLD CORP /OR/	CF–03
887396	AMERICOMM CORP	CF–10
757765	AMERICORP INC	CF–06
831547	AMERICUS FUNDING CORP	CF–09
066661	AMERICUS MANAGEMENT CORP	CF–07
837993	AMERIFAX INC /DE/	CF–08
874735	AMERIFED FINANCIAL CORP	CF–10
721601	AMERIHEALTH INC	CF–06
778423	AMERIHOST PROPERTIES INC	CF–07
799898	AMERIMARK CORP	CF–08
822615	AMERINST INSURANCE GROUP INC	CF–10
072354	AMERISCRIBE CORP	CF–06
790730	AMERON INC/DE	CF–03
006071	AMES DEPARTMENT STORES INC	CF–02
001969	AMETECH INC	CF–08
006082	AMETEK INC	CF–03
842701	AMFAC JMB FINANCE INC	CF–10
839437	AMFAC JMB HAWAII INC	CF–09
318154	AMGEN INC	CF–04
741559	AMISTAR CORP	CF–06
799026	AMITY BANCORP INC	CF–04
879984	AMITY BANCSHARES INC /DE	CF–10
839687	AMNET TELECOMMUNICATIONS GROUP LTD	CF–09
766916	AMOCO CO	CF–02
093397	AMOCO CORP	CF–02
725729	AMOSKEAG BANK SHARES INC	CF–07
006161	AMOSKEAG CO	CF–03
006164	AMP INC	CF–02
731859	AMPAL AMERICAN ISRAEL CORP /NY/	CF–02
006176	AMPCO PITTSBURGH CORP	CF–04
887433	AMPEX INC	CF–10
803016	AMPLICON INC	CF–04
006201	AMR CORP	CF–02
809572	AMRE INC	CF–05
745061	AMRECORP REALTY FUND II	CF–07
776813	AMRECORP REALTY FUND III	CF–09
006207	AMREP CORP	CF–04
843009	AMS INC /OK/	CF–09
872463	AMSCO INTERNATIONAL INC	CF–10
078302	AMSERV INC	CF–07
003133	AMSOUTH BANCORPORATION	CF–02
807711	AMSTAR CORP /DE/	CF–03
855612	AMTECH CORP	CF–06
720500	AMTECH SYSTEMS INC	CF–07
005320	AMVESTORS FINANCIAL CORP	CF–04
780118	AMWEST INSURANCE GROUP INC	CF–06
881464	AMYLIN PHARMACEUTICALS INC	CF–10

APPENDIX B.—DIVISION OF CORRORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
719135	AN CON GENETICS INC	CF–08
805741	ANAC HOLDING CORP	CF–02
006260	ANACOMP INC	CF–03
773910	ANADARKO PETROLEUM CORP	CF–02
839022	ANAHEIM FOUNDRY CO	CF–07
006281	ANALOG DEVICES INC	CF–03
006284	ANALOGIC CORP	CF–04
310876	ANALYSIS & TECHNOLOGY INC	CF–05
006292	ANALYSTS INTERNATIONAL CORP	CF–06
753048	ANALYTICAL SURVEYS INC	CF–07
006314	ANAREN MICROWAVE INC	CF–06
869623	ANCHOR BANCORP INC	CF–10
885322	ANCHOR BANCORP WISCONSIN INC	CF–10
819716	ANCHOR CAPITAL II INC	CF–09
741561	ANCHOR FINANCIAL CORP	CF–06
841002	ANCO PRODUCTION CO	CF–09
070262	ANDAL CORP	CF–05
006383	ANDERSEN GROUP INC	CF–05
007659	ANDERSON STOKES INC	CF–08
006474	ANDERSONS	CF–04
810589	ANDOVER BANCORP INC	CF–07
842923	ANDOVER EQUITIES CORP	CF–09
793029	ANDOVER TOGS INC	CF–05
849146	ANDRAPLEX CORP	CF–10
006494	ANDREA RADIO CORP	CF–07
317093	ANDREW CORP	CF–04
277025	ANDREWS GROUP INC /DE/	CF–05
352425	ANDROS INC	CF–06
877929	ANERGEN INC	CF–10
815093	ANGEION CORP/MN	CF–07
316315	ANGELES CORP /CA/	CF–04
852159	ANGELES GROWTH & INCOME FUND	CF–10
870561	ANGELES HOUSING CONCEPTS INC	CF–10
812564	ANGELES INCOME PROPERTIES LTD 6	CF–05
840997	ANGELES MORTGAGE INVESTMENT TRUST	CF–09
789282	ANGELES OPPORTUNITY PROPERTIES LTD	CF–07
831972	ANGELES PARTICIPATING MORTGAGE TRUST	CF–05
812187	ANGELES PARTNERS 16	CF–09
006571	ANGELICA CORP /NEW/	CF–04
706081	ANGHEL LABORATORIES INC	CF–08
811317	ANGIO MEDICAL CORP /DE/	CF–08
310569	ANHEUSER BUSCH COMPANIES INC	CF–01
006627	ANHEUSER–BUSCH INC	CF–01
853529	ANKAP INC	CF–10
318499	ANNANDALE CORP	CF–08
842705	ANNAPOLIS BANCSHARES INC	CF–09
874214	ANNTAYLOR STORES CORP	CF–10
065695	ANR PIPELINE CO	CF–02
006694	ANSONIA DERBY WATER CO	CF–07
852001	ANTAEUS ACQUISITIONS INC	CF–10
065202	ANTARES RESOURCES CORP	CF–09
826326	ANTENNAS AMERICA INC	CF–09
727120	ANTHEM ELECTRONICS INC /DE/	CF–05
006720	ANTHONY INDUSTRIES INC	CF–04
742492	ANVIL INVESTOR SERVICES INC	CF–08
006756	ANW INC /DE	CF–06
777358	AOI COAL CO	CF–05
315293	AON CORP	CF–02
716399	AORTECH INC	CF–08
796505	APA OPTICS INC /MN/	CF–07
006769	APACHE CORP	CF–03
315645	APACHE ENERGY & MINERALS CO	CF–09
824104	APACHE INVESTMENTS INC	CF–09
727538	APACHE OFFSHORE INVESTMENT PARTNERSHIP	CF–05
318681	APACHE PETROLEUM LTD PARTNERSHIP 1980–I	CF–07
313304	APACHE PETROLEUM LTD PARTNERSHIP 1980–II	CF–09
311471	APCO ARGENTINA INC/NEW	CF–06
351139	APERTUS TECHNOLOGIES INC	CF–05
840319	APHTON CORP	CF–10
003197	API ENTERPRISES INC	CF–08
006841	APL CORP	CF–03
006845	APOGEE ENTERPRISES INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
724915	APOGEE ROBOTICS INC	CF–08
823876	APOGEE TECHNOLOGY INC	CF–08
006879	APPALACHIAN POWER CO	CF–02
004319	APPAREL AMERICA INC	CF–05
704322	APPIAN TECHNOLOGY INC	CF–06
320193	APPLE COMPUTER INC	CF–02
853665	APPLEBEES INTERNATIONAL INC	CF–06
840470	APPLETREE MARKETS INC	CF–04
862861	APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN	CF–10
810723	APPLIED BIOSCIENCE INTERNATIONAL INC	CF–05
806523	APPLIED BIOSENSORS INC	CF–09
719545	APPLIED BIOSYSTEMS INC	CF–04
728398	APPLIED DATA COMMUNICATIONS INC	CF–07
789103	APPLIED DENTAL TECHNOLOGY INC	CF–09
716778	APPLIED DNA SYSTEMS INC	CF–08
874389	APPLIED EXTRUSION TECHNOLOGIES INC /DE	CF–10
761034	APPLIED GENETIC VENTURES INC	CF–08
873565	APPLIED IMMUNE SCIENCES INC/DE/	CF–10
006948	APPLIED MAGNETICS CORP	CF–04
006951	APPLIED MATERIALS INC /DE	CF–03
312258	APPLIED MEDICAL DEVICES INC	CF–08
744962	APPLIED MICROBIOLOGY INC	CF–08
006955	APPLIED POWER INC	CF–03
794876	APPLIED RESEARCH CORP	CF–08
705868	APPLIED SPECTRUM TECHNOLOGIES INC	CF–08
860420	APS HOLDING CORPORATION	CF–10
721465	APT HOUSING PARTNERS LTD PARTNERSHIP	CF–09
841054	AQUA BUOY CORP	CF–09
863481	AQUA VIE BEVERAGE CORPORATION	CF–10
352991	AQUANAUTICS CORP	CF–08
762831	AQUASCIENCES INTERNATIONAL INC	CF–08
837490	AQUASEARCH INC	CF–09
757523	ARA GROUP INC	CF–02
007039	ARABIAN SHIELD DEVELOPMENT CO	CF–06
880122	ARAMED INC	CF–10
007047	ARAPAHO PETROLEUM INC	CF–09
791048	ARBOR DRUGS INC	CF–04
888553	ARBOR NATIONAL HOLDINGS INC	CF–10
862450	ARCADIAN CORP	CF–10
883906	ARCADIAN PARTNERS L P	CF–10
880888	ARCH COMMUNICATIONS GROUP INC	CF–10
722144	ARCH PETROLEUM INC	CF–06
007084	ARCHER DANIELS MIDLAND CO	CF–01
731655	ARCHIVE CORP /DE/	CF–04
819544	ARCO CHEMICAL CO	CF–02
844849	ARCUS INC	CF–07
225051	ARDEN GROUP INC	CF–04
353575	ARDEN INTERNATIONAL KITCHENS INC	CF–07
883502	ARGO BANCORP INC /DE/	CF–10
800082	ARGONAUT GROUP INC	CF–04
879796	ARI NETWORK SERVICES INC /WI	CF–10
702301	ARICO AMERICA REALESTATE INVESTMENT CO	CF–09
765883	ARIL GROUP INC	CF–08
356591	ARINCO COMPUTER SYSTEMS INC	CF–09
785962	ARIS CORPORATION	CF–04
799902	ARISTA INVESTORS CORP	CF–08
007214	ARISTAR INC	CF–02
793592	ARITECH CORP	CF–05
838445	ARIX CORP	CF–06
724904	ARIZONA INSTRUMENT CORP	CF–07
830748	ARIZONA LAND INCOME CORP	CF–06
846906	ARIZONA LAND OPPORTUNITY FUND LIMITED PA	CF–10
007286	ARIZONA PUBLIC SERVICE CO	CF–02
779544	ARK RESTAURANTS CORP	CF–06
007302	ARKANSAS BEST CORP	CF–03
846729	ARKANSAS FREIGHTWAYS CORP	CF–05
007323	ARKANSAS POWER & LIGHT CO	CF–02
007314	ARKLA INC	CF–02
007346	ARLEN CORP	CF–07
788610	ARLINGTON FINANCE CORP	CF–05
085942	ARLINGTON REALTY INVESTORS	CF–08
007377	ARMADA CORP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
814339	ARMANINO FOODS OF DISTINCTION INC /CO/	CF–10
008699	ARMATRON INTERNATIONAL INC	CF–06
007383	ARMCO INC	CF–02
797975	ARMOR ALL PRODUCTS CORP	CF–04
788078	ARMORED STORAGE INCOME INVESTORS 2	CF–08
760719	ARMORED STORAGE INCOME INVESTORS LTD PAR	CF–07
007431	ARMSTRONG WORLD INDUSTRIES INC	CF–02
700612	ARNOLD INDUSTRIES INC	CF–05
819689	ARRHYTHMIA RESEARCH TECHNOLOGY INC /DE/	CF–08
007533	ARROW AUTOMOTIVE INDUSTRIES INC	CF–05
007536	ARROW ELECTRONICS INC	CF–03
717538	ARROW FINANCIAL CORP	CF–08
886046	ARROW INTERNATIONAL INC	CF–10
061494	ARROW MAGNOLIA INTERNATIONAL INC	CF–07
860401	ARROW MANAGEMENT INC	CF–10
822618	ART CARDS INC	CF–10
820735	ART GUARD INC	CF–09
857874	ART WORLD INDUSTRIES INC	CF–10
804237	ARTECH RECOVERY SYSTEMS INC	CF–08
718044	ARTEL COMMUNICATIONS CORP	CF–07
863110	ARTESIAN RESOURCES CORP	CF–10
877931	ARTISOFT INC	CF–10
007610	ARTISTIC GREETINGS INC	CF–07
200243	ARTRA GROUP INC	CF–05
007623	ARTS WAY MANUFACTURING CO INC	CF–07
812704	ARVAL HOLDINGS INC	CF–08
814046	ARVIDA JMB PARTNERS L P	CF–03
852494	ARVIDA JMB PARTNERS L P II	CF–10
007636	ARVIN INDUSTRIES INC	CF–02
002601	ARX INC	CF–05
793961	ASA INTERNATIONAL LTD	CF–06
007649	ASARCO INC	CF–02
746631	ASDAR GROUP INC	CF–08
789547	ASHA CORP	CF–08
831744	ASHLAND CAPITAL GROUP INC	CF–10
833890	ASHLAND COAL INC	CF–04
007686	ASHLAND FINANCIAL SERVICES INC	CF–07
007694	ASHLAND OIL INC	CF–02
836102	ASI HOLDING CORP	CF–02
354797	ASK COMPUTER SYSTEMS INC	CF–04
314202	ASKCORP	CF–07
868453	ASPEN BANCSHARES INC	CF–10
319458	ASPEN EXPLORATION CORP	CF–08
741517	ASPEN IMAGING INTERNATIONAL INC	CF–06
814725	ASPEN LEAF INC	CF–08
841073	ASPEN WIND INC	CF–07
797510	ASSET BACKED SECURITIES CORP	CF–09
799241	ASSET GROWTH PARTNERS INC	CF–08
804138	ASSET INVESTORS CORP	CF–02
825535	ASSISTED HOUSING FUND LP I	CF–09
832813	ASSIX INTERNATIONAL INC	CF–06
007789	ASSOCIATED BANC CORP	CF–07
230036	ASSOCIATED COMMUNICATIONS CORP	CF–05
836666	ASSOCIATED NATURAL GAS CORP	CF–04
785791	ASSOCIATED PLANNERS REALTY FUND	CF–07
814077	ASSOCIATED PLANNERS REALTY GROWTH FUND	CF–08
808420	ASSOCIATED PLANNERS REALTY INCOME FUND	CF–07
007973	ASSOCIATES CORPORATION OF NORTH AMERICA	CF–02
007974	ASSOCIATES FIRST CAPITAL CORP	CF–02
742356	ASSUMPTION BANCSHARES INC	CF–06
844216	AST GENERAL CORP /DE/	CF–04
725182	AST RESEARCH INC /DE/	CF–04
792987	ASTEC INDUSTRIES INC	CF–04
837584	ASTORIA INC	CF–09
008033	ASTRA CORP	CF–07
008038	ASTREX INC	CF–06
351385	ASTRO DRILLING CO	CF–07
008146	ASTRO MED INC /NEW/	CF–06
782145	ASTRO STREAM CORP	CF–08
215155	ASTROCOM CORP	CF–07
008063	ASTRONICS CORP	CF–06
008065	ASTROSYSTEMS INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
835759	ASTROTECH INTERNATIONAL CORP /NEW	CF–10
008076	AT&E CORP	CF–05
861940	AT&T CAPITAL CORP	CF–01
760615	AT&T CREDIT CORP	CF–01
812192	ATA RESEARCH PROFUTURES DIVERSIFIED FUND	CF–06
792449	ATALANTA SOSNOFF CAPITAL CORP /DE/	CF–05
802019	ATARI CORP	CF–04
828828	ATC ENVIRONMENTAL INC	CF–07
865286	ATC INC	CF–10
008088	ATCHISON TOPEKA & SANTA FE RAILWAY CO	CF–09
840016	ATCORP INC	CF–09
818730	ATEK METALS CENTER INC	CF–06
785857	ATEL CASH DISTRIBUTION FUND	CF–07
823065	ATEL CASH DISTRIBUTION FUND II	CF–09
856123	ATEL CASH DISTRIBUTION FUND III	CF–10
879812	ATEL CASH DISTRIBUTION FUND IV L P	CF–10
278314	ATHANOR GROUP INC	CF–07
821529	ATHENA FUND II L P	CF–09
844053	ATHENA VENTURES INC	CF–09
008109	ATHEY PRODUCTS CORP	CF–06
008117	ATHLONE INDUSTRIES INC	CF–04
002618	ATI PHARMACEUTICALS INC	CF–07
008126	ATICO FINANCIAL CORP	CF–04
008137	ATKINSON GUY F CO OF CALIFORNIA	CF–03
832770	ATLANFED BANCORP INC	CF–09
008154	ATLANTA GAS LIGHT CO	CF–02
885798	ATLANTA MOB INC	CF–10
008177	ATLANTIC AMERICAN CORP	CF–09
730408	ATLANTIC CITY BOARDWALK ASSOCIATES LP	CF–09
008192	ATLANTIC CITY ELECTRIC CO	CF–01
806393	ATLANTIC ENERGY INC	CF–01
786618	ATLANTIC EXPRESS INC	CF–05
831612	ATLANTIC INCOME PROPERTIES LIMITED PARTN	CF–09
802490	ATLANTIC RESTAURANT VENTURES INC	CF–07
775483	ATLANTIC RICHFIELD CO /DE	CF–02
702720	ATLANTIC SOUTHEAST AIRLINES INC	CF–04
879585	ATLANTIC TELE NETWORK INC /DE	CF–10
702338	ATLANTIC WEST LANDMARK PROPERTIES LTD	CF–07
811828	ATLANTIS GROUP INC /DE/	CF–04
008302	ATLAS CORP	CF–05
878148	ATLAS EQUITY INC	CF–10
872448	ATMEL CORP	CF–10
731802	ATMOS ENERGY CORP	CF–04
765028	ATNN INC	CF–06
825830	ATRATECH INC	CF–08
831532	ATRIX INTERNATIONAL INC	CF–09
809875	ATRIX LABORATORIES INC	CF–07
828509	ATS MONEY SYSTEMS INC	CF–08
761272	ATTENTION MEDICAL CO INC	CF–08
008411	ATWOOD OCEANICS INC	CF–01
707364	AUBURN BANCORP	CF–06
744187	AUDIO VIDEO AFFILIATES INC	CF–05
874688	AUDIOSCIENCE INC/MN	CF–10
807707	AUDIOVOX CORP	CF–04
811206	AUDRE RECOGNITION SYSTEMS INC	CF–08
008462	AUGAT INC	CF–04
723639	AULT INC	CF–07
814548	AUNTEL CAPITAL INC	CF–08
826253	AURA SYSTEMS INC	CF–06
008497	AURIC METALS CORP	CF–08
725518	AURORA ENVIRONMENTAL INC	CF–07
877406	AUSTINS INTERNATIONAL INC	CF–10
887538	AUTHENTIC FITNESS CORP	CF–10
008588	AUTHENTICOLOR INC	CF–07
843086	AUTHORIZED DISTRIBUTION NETWORK INC	CF–07
841715	AUTO CHEK CENTERS INC	CF–09
008598	AUTO GRAPHICS INC	CF–07
278048	AUTO TROL TECHNOLOGY CORP	CF–05
879235	AUTOCAM CORP/MI	CF–10
350067	AUTOCLAVE ENGINEERS INC	CF–05
769397	AUTODESK INC	CF–04
778705	AUTODIE CORP	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
357078	AUTOFINANCE GROUP INC /CA/	CF–08
351017	AUTOINFO INC	CF–06
008670	AUTOMATIC DATA PROCESSING INC	CF–02
702891	AUTOMATIX INC	CF–07
754568	AUTOMEDIX SCIENCES INC	CF–08
877665	AUTOMOBILE CREDIT FINANCE 1992 II INC	CF–10
833441	AUTOMOBILE PROTECTION CORP APCO	CF–07
885262	AUTOMOTIVE INDUSTRIES HOLDING INC	CF–10
008759	AUTOTROL CORP	CF–06
866787	AUTOZONE INC	CF–10
872202	AVALON COMMUNITY SERVICES INC	CF–10
039677	AVATAR HOLDINGS INC	CF–03
008795	AVCO FINANCIAL SERVICES INC	CF–02
883982	AVECOR CARDIOVASCULAR INC	CF–10
008802	AVEMCO CORP	CF–05
008818	AVERY DENNISON CORPORATION	CF–02
795574	AVESIS INC	CF–08
812371	AVIATION EDUCATION SYSTEMS INC	CF–09
875196	AVITAR INC /DE	CF–10
008858	AVNET INC	CF–02
316537	AVOCA INC	CF–08
008868	AVON PRODUCTS INC	CF–02
832493	AVON RENT A CAR & TRUCK CORP	CF–06
829444	AVONDALE INDUSTRIES INC	CF–03
859163	AVX CORP	CF–03
319037	AW COMPUTER SYSTEMS INC	CF–08
008919	AYDIN CORP	CF–04
791012	AZATECH INC	CF–08
852807	AZTAR CORP	CF–03
008947	AZTEC MANUFACTURING CO	CF–06
225067	AZTECH INTERNATIONAL LTD	CF–08
008958	AZUSA VALLEY WATER CO	CF–07
833443	BABBAGES INC	CF–05
880229	BACHMAN INFORMATION SYSTEMS INC /MA/	CF–10
883299	BACK BAY RESTAURANT GROUP INC	CF–10
724571	BADDOUR INC	CF–05
009092	BADGER METER INC	CF–05
009096	BADGER PAPER MILLS INC	CF–05
009128	BAGDAD CHASE INC	CF–08
753237	BAILEY CORP	CF–06
350750	BAIRNCO CORP	CF–04
726656	BAKER COMMUNICATIONS INC	CF–07
808362	BAKER HUGHES INC	CF–02
792570	BAKER J INC	CF–04
009263	BAKER MICHAEL CORP	CF–05
846874	BAKER VIDEOACTIVE CORP	CF–10
052813	BALA CYNWYD CORP	CF–08
854151	BALANCED OPPORTUNITY FUND LIMITED PARTNE	CF–10
009326	BALCHEM CORP	CF–07
763535	BALCOR COLONIAL STORAGE INCOME FUND 85	CF–05
795748	BALCOR COLONIAL STORAGE INCOME FUND 86	CF–05
763697	BALCOR CURRENT INCOME FUND 85	CF–05
798790	BALCOR CURRENT INCOME FUND–87	CF–06
723873	BALCOR EQUITY PENSION INVESTORS I	CF–04
748501	BALCOR EQUITY PENSION INVESTORS II	CF–04
768605	BALCOR EQUITY PENSION INVESTORS III	CF–09
796805	BALCOR EQUITY PENSION INVESTORS IV	CF–05
351892	BALCOR EQUITY PROPERTIES LTD X	CF–06
310614	BALCOR EQUITY PROPERTIES LTD–VIII	CF–06
701785	BALCOR EQUITY PROPERTIES XII	CF–06
714913	BALCOR EQUITY PROPERTIES XIV	CF–05
740553	BALCOR EQUITY PROPERTIES XVIII	CF–05
751312	BALCOR FILM INVESTORS	CF–06
792334	BALCOR GROWTH FUND	CF–07
009329	BALCOR INCOME PROPERTIES LTD	CF–07
215168	BALCOR INCOME PROPERTIES LTD II	CF–06
276216	BALCOR INCOME PROPERTIES LTD III	CF–07
797987	BALCOR MOBILE HOME INCOME FUND	CF–06
225075	BALCOR PENSION INVESTORS	CF–05
350845	BALCOR PENSION INVESTORS II	CF–05
357329	BALCOR PENSION INVESTORS III	CF–05
709329	BALCOR PENSION INVESTORS IV	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
732350	BALCOR PENSION INVESTORS V	CF–04
755497	BALCOR PENSION INVESTORS VI	CF–04
783456	BALCOR PENSION INVESTORS VII	CF–05
819576	BALCOR PREFERRED PENSION–12	CF–06
705959	BALCOR REALTY INVESTORS 83	CF–05
717856	BALCOR REALTY INVESTORS 83 SERIES II	CF–05
726927	BALCOR REALTY INVESTORS 84	CF–04
740582	BALCOR REALTY INVESTORS 84 SERIES II	CF–04
751341	BALCOR REALTY INVESTORS 85 SERIES I	CF–05
759831	BALCOR REALTY INVESTORS 85 SERIES II	CF–05
766769	BALCOR REALTY INVESTORS 85 SERIES III	CF–05
777574	BALCOR REALTY INVESTORS 86 SERIES I	CF–05
355797	BALCOR REALTY INVESTORS LTD 82	CF–05
009342	BALDOR ELECTRIC CO	CF–04
009346	BALDWIN & LYONS INC	CF–10
797315	BALDWIN PIANO & ORGAN CO /DE	CF–04
009375	BALDWIN SECURITIES CORP /DE/	CF–06
805792	BALDWIN TECHNOLOGY CO INC	CF–04
054811	BALFOUR MACLAINE CORP	CF–03
009389	BALL CORP	CF–03
723534	BALLARD MEDICAL PRODUCTS	CF–06
801907	BALLISTIC RECOVERY SYSTEMS INC	CF–08
872440	BALLISTIVET INC/MN	CF–10
878552	BALLY GAMING INTERNATIONAL INC	CF–10
009435	BALLY MANUFACTURING CORP	CF–02
311359	BALLYS PARK PLACE INC	CF–03
009442	BALTEK CORP	CF–06
751926	BALTIMORE BANCORP	CF–03
009466	BALTIMORE GAS & ELECTRIC CO	CF–02
708480	BALVERNE CELLARS INC	CF–07
806011	BAMBERGER POLYMERS INC	CF–05
036090	BANC ONE CORP/OH/	CF–02
814575	BANCALABAMA INC	CF–08
760498	BANCFIRST CORP /OK/	CF–07
868572	BANCFIRST OHIO CORP	CF–10
719146	BANCFLORIDA FINANCIAL CORP	CF–03
276400	BANCINSURANCE CORP	CF–08
046195	BANCORP HAWAII INC	CF–02
829753	BANCORP NEW JERSEY INC	CF–09
701853	BANCORP OF MISSISSIPPI INC	CF–07
711667	BANCORP OF SOUTHERN INDIANA	CF–06
768177	BANCSHARES 2000 INC	CF–06
318378	BANCTEC INC	CF–04
763538	BANCTENN CORP	CF–06
310979	BANCTEXAS GROUP INC	CF–04
009534	BANDAG INC	CF–03
031608	BANGOR AMERICA INC	CF–07
009548	BANGOR HYDRO ELECTRIC CO	CF–04
313214	BANK BUILDING & EQUIPMENT CORP OF AMERIC	CF–06
819540	BANK MARYLAND CORP	CF–05
036672	BANK OF BOSTON CORP	CF–02
718907	BANK OF GONZALES HOLDING CO INC	CF–08
810689	BANK OF GRANITE CORP	CF–05
856927	BANK OF NEW ENGLAND 1989 A GRANTOR TRUST	CF–10
071322	BANK OF NEW ENGLAND CORP	CF–02
313857	BANK OF NEW HAMPSHIRE CORP	CF–04
009626	BANK OF NEW YORK CO INC	CF–02
351238	BANK OF SAN FRANCISCO CO HOLDING CO	CF–04
039394	BANK SOUTH CORP	CF–03
009672	BANKAMERICA CORP	CF–02
315858	BANKATLANTIC FINANCIAL CORP	CF–03
036322	BANKEAST CORP	CF–07
314404	BANKERS BUILDING LAND TRUST	CF–07
009696	BANKERS FIDELITY LIFE INSURANCE CO	CF–09
732640	BANKERS FIRST CORP	CF–07
354611	BANKERS NOTE INC	CF–06
009749	BANKERS TRUST NEW YORK CORP	CF–02
851105	BANKNORTH GROUP INC /DE/	CF–10
737287	BANKS OF MID AMERICA INC	CF–03
811436	BANKWORCESTER CORP	CF–07
863445	BANNER AEROSPACE INC	CF–10
763901	BANPONCE CORP	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
009801	BANTA CORP	CF–03
744041	BANYAN CORP	CF–06
811232	BANYAN INDUSTRIES INC	CF–08
888711	BANYAN SYSTEMS INC	CF–10
743367	BAR HARBOR BANKSHARES	CF–05
009892	BARD C R INC /NJ/	CF–03
878944	BAREFOOT INC /DE	CF–10
009984	BARNES GROUP INC	CF–04
010012	BARNETT BANKS INC	CF–02
010048	BARNWELL INDUSTRIES INC	CF–06
867516	BAROID CORPORATION /DE	CF–10
010081	BARR LABORATORIES INC	CF–05
878483	BARRA INC /CA	CF–10
351993	BARRETT RESOURCES CORP	CF–06
836937	BARRIE RICHARD FRAGRANCES INC	CF–08
732786	BARRIER SCIENCE & TECHNOLOGY INC	CF–08
859463	BARRINGER LABORATORIES INC	CF–07
010119	BARRINGER RESOURCES INC	CF–07
754128	BARRISTER INFORMATION SYSTEMS CORP	CF–06
749872	BARRY R G CORP /OH/	CF–05
790360	BARRYS JEWELERS INC /CA/	CF–04
352383	BARTON INDUSTRIES INC	CF–06
849312	BARTON WILLIAM FINANCIAL INC	CF–10
010226	BARUCH FOSTER CORP	CF–06
010242	BASE TEN SYSTEMS INC	CF–06
814925	BASEBALL CARD SOCIETY INC	CF–08
010254	BASIC EARTH SCIENCE SYSTEMS INC	CF–07
106790	BASIX CORP	CF–06
810368	BASS INCOME PLUS FUND LIMITED PARTNERSHI	CF–06
799568	BASS MORTGAGE INCOME FUND I LIMITED PART	CF–09
750303	BASS REAL ESTATE FUND 84	CF–07
783992	BASS REAL ESTATE FUND II	CF–07
819934	BASS REAL ESTATE FUND III LIMITED PARTNERSHIP	CF–10
010329	BASSETT FURNITURE INDUSTRIES INC	CF–04
858714	BATAVIA FINANCIAL CORP	CF–10
709335	BATH NATIONAL CORP	CF–08
881459	BATISTE INTERNATIONAL INC	CF–10
716135	BATON ROUGE BANCSHARES INC	CF–08
771498	BATTLE MOUNTAIN GOLD CO	CF–03
010427	BAUSCH & LOMB INC	CF–02
010456	BAXTER HEALTHCARE CORP	CF–02
701153	BAY AREA BANCSHARES	CF–06
060798	BAY AREA HOLDINGS INC	CF–08
707854	BAY COMMERCIAL SERVICES	CF–06
715273	BAY MEADOWS OPERATING CO	CF–06
010488	BAY STATE GAS CO /NEW/	CF–03
840387	BAY VIEW CAPITAL CORP	CF–09
010497	BAYBANKS INC	CF–02
874662	BAYFIELD LOW INCOME HOUSING LIMITED PARTNERSHIP	CF–10
275119	BAYLAKE CORP	CF–05
010518	BAYLY CORP	CF–06
807877	BAYOU STEEL CORP	CF–04
856571	BAYVIEW CAPITAL INC	CF–10
013839	BB&T FINANCIAL CORP	CF–01
773430	BC COMMUNICATIONS INC	CF–08
870763	BDM HOLDINGS INC	CF–10
278050	BDOL 1979 PROGRAM LTD	CF–10
861361	BE AVIONICS INC	CF–06
824776	BE HOLDINGS INC	CF–04
853530	BEACON CAPITAL CORP	CF–10
884321	BEACON CAPITAL INVESTMENT INC	CF–10
789092	BEACON FINANCIAL INC	CF–08
768260	BEAN CAROLYN PUBLISHING LTD	CF–08
777001	BEAR STEARNS COMPANIES INC	CF–02
882253	BEAR STEARNS MORTGAGE SECURITIES INC	CF–10
806741	BEAR STEARNS SECURED INVESTORS INC	CF–07
846892	BEAR STEARNS SECURED INVESTORS TRUST 1989–2	CF–10
849134	BEAR STEARNS SECURED INVESTORS TRUST 1989–4	CF–10
832192	BEARD OIL CO /DE/	CF–05
109563	BEARINGS INC /OH/	CF–03
788330	BEAUTICONTROL COSMETICS INC	CF–06
811422	BEAUTY LABS INC	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
840467	BECKMAN INSTRUMENTS INC/DE/	CF–03
010795	BECTON DICKINSON & CO	CF–02
886158	BED BATH & BEYOND INC	CF–10
772263	BEEBAS CREATIONS INC	CF–05
851478	BEI ELECTRONICS INC	CF–05
225569	BEI HOLDINGS LTD /DE/	CF–05
729580	BEL FUSE INC /NJ	CF–06
099286	BELCOR INC	CF–06
734778	BELDEN & BLAKE ENERGY CO	CF–06
011027	BELDING HEMINWAY CO INC /DE/	CF–05
867681	BELL ATLANTIC CAPITAL FUNDING CORP	CF–01
732712	BELL ATLANTIC CORP	CF–01
892372	BELL ATLANTIC FINANCIAL SERVICES INC	CF–10
879130	BELL BANCORP INC /DE	CF–10
314346	BELL INDUSTRIES INC/DEL/	CF–04
817946	BELL JAN MARKETING INC	CF–04
075439	BELL NATIONAL CORP	CF–07
837534	BELL SAVINGS HOLDINGS INC	CF–09
884063	BELL SPORTS CORP	CF–10
011107	BELL TELEPHONE CO OF PENNSYLVANIA	CF–02
011109	BELL W & CO INC	CF–05
826152	BELLATRIX INTERNATIONAL INC	CF–09
849346	BELLBROOK BANCORP INC	CF–10
815474	BELLSOUTH CAPITAL FUNDING CORP	CF–01
732713	BELLSOUTH CORP	CF–01
852339	BELLSOUTH SAVINGS & EMPLOYEE STOCK OWNER	CF–01
859224	BELLSOUTH SAVINGS & SECURITY ESOP TRUST	CF–01
319459	BELLWETHER EXPLORATION CO	CF–07
821616	BELMAC CORP /FL/	CF–08
726294	BELMONT BANCORP	CF–05
356080	BELO A H CORP	CF–03
885799	BELTWAY COMMUNITY HOSPITAL INC	CF–10
805265	BELVEDERE CORP	CF–06
011199	BEMIS CO INC	CF–03
768384	BEN & JERRYS HOMEMADE INC	CF–06
849215	BENAPLEX CORP	CF–10
804563	BENCHMARK BANKSHARES INC	CF–09
863436	BENCHMARK ELECTRONICS INC	CF–10
312651	BENEDICT NUCLEAR PHARMACEUTICALS INC	CF–07
008960	BENEFICIAL CORP	CF–02
861628	BENEFUND INC	CF–10
715384	BENIHANA NATIONAL CORP	CF–06
845289	BENTON OIL & GAS CO	CF–07
790710	BERES INDUSTRIES INC	CF–07
011454	BERGEN BRUNSWIG CORP	CF–02
706777	BERGER HOLDINGS LTD	CF–07
011544	BERKLEY W R CORP	CF–09
011545	BERKLINE CORP	CF–05
317406	BERKSHIRE GAS CO /MA/	CF–05
109694	BERKSHIRE HATHAWAY INC /DE/	CF–02
869446	BERKSHIRE REALTY CO INC /DE	CF–10
856529	BERLITZ INTERNATIONAL INC	CF–03
849343	BERNSTEIN LEIBSTONE ASSOCIATES INC /NY/	CF–07
739878	BERRIE RUSS & CO INC	CF–04
726995	BERRY & BOYLE CLUSTER HOUSING PROPERTIES	CF–06
785540	BERRY & BOYLE DEVELOPMENT PARTNERS	CF–06
806397	BERRY & BOYLE DEVELOPMENT PARTNERS II	CF–06
841239	BERRY & BOYLE DEVELOPMENT PARTNERS III	CF–10
778438	BERRY PETROLEUM CO	CF–05
874971	BERTUCCIS INC	CF–10
315263	BERYLLIUM INTERNATIONAL CORP /UT/	CF–08
320443	BESICORP GROUP INC	CF–07
829649	BEST ACQUISITIONS INC	CF–09
764478	BEST BUY CO INC	CF–04
726443	BEST BUY DRUGS INC	CF–07
011806	BEST FRANK E INC	CF–05
011814	BEST LOCK CORP	CF–05
011825	BEST UNIVERSAL LOCK CO	CF–05
889086	BESTOP INC	CF–10
004344	BESTWAY RENTAL INC	CF–07
879306	BET HOLDINGS INC	CF–10
792183	BETA PHASE INC /DE/	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
811831	BETHEL BANCORP	CF–06
011856	BETHLEHEM CORP	CF–07
011860	BETHLEHEM STEEL CORP /DE/	CF–02
011884	BETZ LABORATORIES INC	CF–03
887354	BEVERAGE GROUP ACQUISITION CORP	CF–10
812305	BEVERLY ENTERPRISES INC /DE	CF–02
011917	BEVERLY HILLS BANCORP	CF–06
869420	BEVERLY HILLS FAN COMPANY	CF–10
742275	BEVERLY NATIONAL CORP	CF–08
011929	BEVIS INDUSTRIES INC /RI/	CF–08
814856	BF ENTERPRISES INC	CF–06
884269	BFD INDUSTRIES INC	CF–10
718976	BGS SYSTEMS INC	CF–06
801128	BHA GROUP INC	CF–06
855433	BHC COMMUNICATIONS INC	CF–02
716629	BI INC	CF–06
814570	BIBB CO /DE	CF–04
011975	BIC CORP	CF–04
090656	BICOASTAL CORP	CF–04
352720	BIG B INC	CF–04
848099	BIG BEAR STORES COMPANY/DE/	CF–10
277666	BIG BOULDER CORP/PA	CF–06
718082	BIG O TIRES INC	CF–05
012078	BIG PINEY OIL & GAS CO	CF–08
759440	BIG RIVER PRODUCTIONS LTD PARTNERSHIP	CF–09
313522	BIG SKY TRANSPORTATION CO	CF–07
807526	BIG SKY USA INC	CF–08
318598	BIG TURTLE INC /ID/	CF–07
884131	BILLY BLUES FOOD CORP	CF–10
757546	BILTMORE BANK CORP	CF–06
722808	BINDLEY WESTERN INDUSTRIES INC	CF–04
355142	BINGO KING CO INC	CF–06
012180	BINKS MANUFACTURING CO	CF–04
858752	BIO DENTAL TECHNOLOGIES CORP	CF–10
876160	BIO DYNE CORP /GA	CF–10
355007	BIO LOGIC SYSTEMS CORP	CF–07
845032	BIO MONITOR INC	CF–08
012208	BIO RAD LABORATORIES INC	CF–04
792641	BIO REFERENCE LABORATORIES INC	CF–07
722104	BIO TECHNOLOGY GENERAL CORP	CF–06
780127	BIO VASCULAR INC	CF–08
837487	BIOANALOGICS INC /CA/	CF–08
312833	BIOCHEM INTERNATIONAL INC	CF–08
225211	BIOCONTROL TECHNOLOGY INC	CF–08
763043	BIOCRAFT LABORATORIES INC	CF–04
812788	BIOENERGY NUTRIENTS INC	CF–08
714655	BIOGEN INC	CF–04
729330	BIOMAGNETIC TECHNOLOGIES INC	CF–06
856143	BIOMECHANICS CORP OF AMERICA	CF–08
865059	BIOMEDICAL WASTE SYSTEMS INC	CF–10
073290	BIOMERICA INC	CF–07
351346	BIOMET INC	CF–04
733337	BIOPHARMACEUTICS INC	CF–06
040944	BIOPLASTY INC	CF–07
830736	BIOPOOL INTERNATIONAL INC	CF–08
838442	BIOPORE INC	CF–08
350646	BIOSEARCH MEDICAL PRODUCTS INC	CF–07
708282	BIOSENSOR CORP	CF–08
352715	BIOSONICS INC	CF–08
875622	BIOSPECIFICS TECHNOLOGIES CORP	CF–10
012239	BIOSPHERICS INC	CF–07
715812	BIOSYNERGY INC	CF–08
883076	BIOSYS /CA	CF–10
350405	BIOTECH RESEARCH LABORATORIES INC	CF–06
715374	BIOTECHNICA INTERNATIONAL INC	CF–05
723889	BIOTECHNOLOGY DEVELOPMENT CORP	CF–08
876343	BIOTIME INC	CF–10
879550	BIOWHITTAKER INC	CF–10
012245	BIRD CORP	CF–05
864903	BIRD MEDICAL TECHNOLOGIES INC	CF–10
012257	BIRDSBORO CORP	CF–07
779334	BIRMINGHAM STEEL CORP	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
012288	BIRTCHER MEDICAL SYSTEMS INC	CF–06
088706	BISCAYNE HOLDINGS INC	CF–06
012304	BISHOP INC	CF–07
883587	BISYS GROUP INC	CF–10
885074	BITWISE DESIGNS INC	CF–10
864328	BJ SERVICES CO	CF–10
716615	BKLA BANCORP	CF–05
012355	BLACK & DECKER CORP	CF–01
849547	BLACK BOX INCORPORATED	CF–10
316704	BLACK DOME ENERGY CORP	CF–08
852426	BLACK HAWK HOLDINGS INC /MN/	CF–08
012400	BLACK HILLS CORP	CF–04
839871	BLACK WARRIOR WIRELINE CORP	CF–07
845042	BLACKHAWK CAPITAL CORP	CF–10
881527	BLACKSTONE BEVERAGES INC	CF–10
861631	BLACKSTONE EQUITIES CORP	CF–10
012473	BLACKSTONE VALLEY ELECTRIC CO	CF–09
789616	BLACKWOOD ENTERPRISES INC	CF–09
071525	BLAIR CORP	CF–04
835407	BLAZO CORP	CF–09
012614	BLESSINGS CORP	CF–05
842679	BLISS & LAUGHLIN INDUSTRIES INC /DE	CF–05
796624	BLOC DEVELOPMENT CORP	CF–06
012654	BLOCK DRUG CO INC	CF–03
710979	BLOCKBUSTER ENTERTAINMENT CORP	CF–03
820734	BLOCKERS C A INC	CF–08
012707	BLOUNT INC	CF–03
887019	BLUE BELL FUNDING INC	CF–10
887020	BLUE BELL INVESTMENT CO L P	CF–10
889285	BLUE CHIP COMPUTERWARE INC	CF–10
704870	BLUE DIAMOND COAL CO	CF–08
793306	BLUE DOLPHIN ENERGY CO	CF–06
012779	BLUE RIDGE REAL ESTATE CO	CF–06
847416	BLUEFIELD ENTERPRISES	CF–10
820738	BLYTH HOLDINGS INC	CF–08
702903	BMC BANKCORP INC	CF–05
215310	BMC INDUSTRIES INC/MN/	CF–05
835729	BMC SOFTWARE INC	CF–05
875706	BMC WEST CORP	CF–10
758113	BMF MORTGAGE INCOME FUND	CF–07
731244	BMJ FINANCIAL CORP	CF–07
831677	BMR FINANCIAL GROUP INC	CF–09
764205	BNH BANCSHARES INC	CF–05
701256	BNR BANCSHARES INC	CF–05
040454	BOATMENS BANCSHARES INC /MO	CF–02
812150	BODDIE NOELL RESTAURANTS PROPERTIES INC	CF–05
878611	BODY DRAMA INC	CF–10
012927	BOEING CO	CF–02
745895	BOETTCHER PENSION INVESTORS LTD	CF–07
703152	BOETTCHER WESTERN PROPERTIES II LTD	CF–06
716822	BOETTCHER WESTERN PROPERTIES III LTD	CF–06
737028	BOETTCHER WESTERN PROPERTIES IV LTD	CF–06
732287	BOGEN CORP	CF–07
012978	BOISE CASCADE CORP	CF–02
875357	BOK FINANCIAL CORP	CF–10
013000	BOKUM RESOURCES CORP	CF–05
832818	BOL BANCSHARES INC	CF–09
013006	BOLAR PHARMACEUTICAL CO INC	CF–04
013021	BOLT BERANEK & NEWMAN INC	CF–04
354655	BOLT TECHNOLOGY CORP	CF–08
096287	BOMBAY COMPANY INC	CF–05
719722	BOMED MEDICAL MANUFACTURING LTD	CF–08
878079	BON TON STORES INC	CF–10
795182	BONNEVILLE PACIFIC CORP	CF–03
351693	BONRAY DRILLING CORP	CF–06
891919	BOOKS A MILLION INC	CF–10
734394	BOOLE & BABBAGE INC	CF–05
891552	BOOMTOWN INC	CF–10
013191	BOONTON ELECTRONICS CORP	CF–06
312340	BORDEAUX PETROLEUM CO	CF–09
821202	BORDEN CHEMICALS & PLASTICS LIMITED PART	CF–03
013239	BORDEN INC	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
890565	BORDERS INC	CF–10
817945	BORG WARNER CORP /DE/	CF–02
853273	BORLAND INTERNATIONAL INC/DE	CF–10
805268	BOSTON ACOUSTICS INC	CF–06
760079	BOSTON BANCORP	CF–07
853566	BOSTON CAPITAL TAX CREDIT FUND II LTD PA	CF–10
879555	BOSTON CAPITAL TAX CREDIT FUND III L P	CF–10
835095	BOSTON CAPITAL TAX CREDIT FUND LTD PARTN	CF–09
863447	BOSTON CELTICS COMMUNICATIONS LTD PARTNERSHIP	CF–10
805009	BOSTON CELTICS LIMITED PARTNERSHIP	CF–06
013370	BOSTON DIGITAL CORP	CF–06
013372	BOSTON EDISON CO	CF–02
354626	BOSTON FINANCIAL APARTMENTS ASSOCIATES L	CF–08
810663	BOSTON FINANCIAL QUALIFIED HOUSING LTD P	CF–05
830997	BOSTON FINANCIAL QUALIFIED HOUSING TAX CR LP II	CF–10
839345	BOSTON FINANCIAL QUALIFIED HOUSING TAX CR LP III	CF–09
845035	BOSTON FINANCIAL QUALIFIED HOUSING TAX CR LP IV	CF–10
870815	BOSTON FINANCIAL TAX CREDIT FUND PLUS	CF–10
826756	BOSTON FIVE BANCORP INC	CF–07
013390	BOSTON GAS CO	CF–03
884380	BOSTON PACIFIC MEDICAL INC	CF–10
821127	BOSTON PRIVATE BANCORP INC	CF–09
885725	BOSTON SCIENTIFIC CORP	CF–10
771470	BOSTON TECHNOLOGY INC	CF–06
809393	BOUCHER OEHMKE HOLDINGS INC	CF–09
721693	BOULDER BREWING CO	CF–08
746594	BOULEVARD BANCORP INC /DE/	CF–07
810674	BOUNTY GROUP INC	CF–07
064382	BOUTON CORP/PA	CF–07
743368	BOWATER INC	CF–02
013573	BOWL AMERICA INC	CF–06
013585	BOWLES FLUIDICS CORP	CF–07
034682	BOWLINE CORP	CF–07
013606	BOWMAR INSTRUMENT CORP	CF–06
013610	BOWNE & CO INC	CF–01
874992	BOX ENERGY CORP	CF–10
850033	BP PRUDHOE BAY ROYALTY TRUST	CF–03
866751	BPI ENVIRONMENTAL INC	CF–10
352957	BRACKEN EXPLORATION CO LIQUIDATING TRUST	CF–09
852618	BRADFORD BANKSHARES INC	CF–10
887356	BRADLEES INC	CF–10
864268	BRADLEY PHARMACEUTICALS INC	CF–10
013777	BRADLEY REAL ESTATE TRUST	CF–05
746598	BRADY W H CO	CF–04
771249	BRAINERD INTERNATIONAL INC	CF–08
320591	BRAJDAS CORP	CF–06
806635	BRAND COMPANIES INC	CF–04
807782	BRANDON SYSTEMS CORP	CF–06
737576	BRANIFF INC	CF–04
864494	BRASEL VENTURES INC	CF–10
883943	BRAUNS FASHIONS CORP	CF–10
878657	BRAUVIN CORPORATE LEASE PROGRAM IV L P	CF–10
810587	BRAUVIN HIGH YIELD FUND L P	CF–06
832775	BRAUVIN HIGH YIELD FUND L P II	CF–09
850142	BRAUVIN INCOME PLUS L P III	CF–10
793066	BRAUVIN INCOME PROPERTIES LP 6	CF–09
318722	BRAUVIN REAL ESTATE FUND I	CF–07
701467	BRAUVIN REAL ESTATE FUND II	CF–07
715988	BRAUVIN REAL ESTATE FUND LP 3	CF–09
736908	BRAUVIN REAL ESTATE FUND LP 4	CF–06
762848	BRAUVIN REAL ESTATE FUND LP 5	CF–06
009677	BRE PROPERTIES INC	CF–04
846616	BREMER FINANCIAL CORPORATION	CF–09
014029	BRENCO INC	CF–01
791851	BRENDLES INC	CF–04
029051	BRENNER INTERNATIONAL INC	CF–06
014060	BRENTON BANKS INC	CF–04
014073	BRESLER & REINER INC	CF–05
845874	BRIAN CAPITAL INC	CF–10
865723	BRIDAL EXPOS INC	CF–10
859914	BRIDGESTONE CORP	CF–10
014177	BRIDGFORD FOODS CORP	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
014195	BRIGGS & STRATTON CORP	CF–03
799369	BRIGHT STAR HOLDING INC	CF–06
773342	BRIGHTON INFORMATION SYSTEMS CORP	CF–08
837161	BRILL HYGIENIC PRODUCTS INC	CF–09
014231	BRILUND LTD	CF–07
703351	BRINKER INTERNATIONAL	CF–04
014280	BRISTOL HOLDINGS INC	CF–07
014272	BRISTOL MYERS SQUIBB CO	CF–02
839436	BRISTOL RESEARCH CORP	CF–08
852637	BRITE VOICE SYSTEMS INC	CF–06
054727	BROAD INC	CF–03
703800	BROAD NATIONAL BANCORPORATION	CF–08
832411	BROADCAST INTERNATIONAL INC /UT/	CF–07
885533	BROADWAY & SEYMOUR INC	CF–10
711206	BROADWAY FINANCIAL CORP	CF–08
014399	BROCK EXPLORATION CORP	CF–06
014423	BRODIE EXPLORATION CORP	CF–08
014474	BRONCO OIL & GAS CO	CF–09
059440	BROOKE GROUP LTD	CF–04
014525	BROOKLYN UNION GAS CO	CF–02
014537	BROOKS BOBBIE INC	CF–05
014637	BROWN & SHARPE MANUFACTURING CO /DE/	CF–04
787977	BROWN ALEX INC	CF–03
818084	BROWN BENCHMARK PROPERTIES LIMITED PARTN	CF–09
855373	BROWN DISC PRODUCTS CO INC	CF–10
796333	BROWN FLOURNOY EQUITY INCOME FUND LTD PA	CF–06
014693	BROWN FORMAN CORP	CF–03
014707	BROWN GROUP INC	CF–03
014803	BROWN TOM INC /DE	CF–05
014827	BROWNING FERRIS INDUSTRIES INC	CF–02
014846	BRT REALTY TRUST	CF–04
753263	BRUCE ROBERT INDUSTRIES INC	CF–06
830737	BRUNNER COMPANIES INCOME PROPERTIES LP I	CF–09
839705	BRUNNER COMPANIES INCOME PROPERTIES LP II	CF–09
847319	BRUNNER COMPANIES INCOME PROPERTIES LP III	CF–10
014920	BRUNOS INC	CF–03
771614	BRUNSWICK BANCORP	CF–06
014930	BRUNSWICK CORP	CF–02
715583	BRUSH CREEK MINING & DEVELOPMENT CO INC	CF–07
014957	BRUSH WELLMAN INC	CF–03
780088	BRUSHGARD SYSTEMS INC /DE/	CF–09
850210	BRYAN BANCORP OF GEORGIA INC	CF–10
014971	BRYAN STEAM CORP	CF–07
802681	BRYN MAWR BANK CORP	CF–05
830257	BSB BANCORP INC	CF–09
319498	BSD BANCORP INC	CF–04
320174	BSD MEDICAL CORP	CF–08
799699	BSI HOLDINGS INC /VA/	CF–08
319237	BSN CORP	CF–05
716786	BT ENERGY CORPORATION	CF–07
716459	BT FINANCIAL CORP	CF–07
846491	BTNC CORP	CF–10
015019	BTR REALTY INC	CF–04
840883	BTU INTERNATIONAL INC	CF–05
783283	BUCK HILL FALLS CO /PA/	CF–08
314482	BUCKEYE FINANCIAL CORP	CF–07
805022	BUCKEYE PARTNERS L P	CF–03
885245	BUCKLE INC	CF–10
740761	BUCYRUS ERIE CO /DE	CF–09
790939	BUDGET STORAGE ASSOCIATES I L P	CF–08
768534	BUFFALO INC	CF–08
750274	BUFFETS INC	CF–05
350133	BUFFS N PUFFS LTD	CF–08
351220	BUFFTON CORP	CF–05
812629	BUILDERS DESIGN INC /DE/	CF–07
726617	BUILDERS TRANSPORT INC	CF–06
052234	BULL & BEAR GROUP INC	CF–07
319697	BULL RUN GOLD MINES LTD	CF–07
015310	BULOVA CORP	CF–04
015359	BUNTING INC	CF–08
015393	BUREAU OF NATIONAL AFFAIRS INC	CF–04
785994	BURGER KING INVESTORS MASTER LP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
356956	BURGER KING LTD PARTNERSHIP I	CF-07
705740	BURGER KING LTD PARTNERSHIP II	CF-07
733667	BURGER KING LTD PARTNERSHIP III	CF-07
015486	BURKE MILLS INC	CF-06
737269	BURLINGAME BANCORP	CF-06
718916	BURLINGTON COAT FACTORY WAREHOUSE CORP	CF-03
870213	BURLINGTON INDUSTRIES EQUITY INC	CF-10
351979	BURLINGTON NORTHERN INC/DE/	CF-02
015511	BURLINGTON NORTHERN RAILROAD CO	CF-02
833320	BURLINGTON RESOURCES INC	CF-02
805730	BURNHAM PACIFIC PROPERTIES INC	CF-04
015615	BURNUP & SIMS INC	CF-04
715577	BURR BROWN CORP	CF-04
314940	BURST AGRITECH INC	CF-08
758604	BUSH INDUSTRIES INC	CF-05
700570	BUSINESS BANCORP	CF-06
718905	BUSINESS DATA GROUP INC	CF-09
727736	BUSINESS DEVELOPMENT CORP OF SOUTH CAROL	CF-08
205219	BUSINESS RECORDS CORPORATION HOLDING CO	CF-05
015840	BUTLER MANUFACTURING CO	CF-04
015847	BUTLER NATIONAL CORP	CF-08
889426	BUTTERCREME DESSERTS INC	CF-10
355809	BUTTERFIELD PREFERRED GROWTH FUND 83	CF-07
015876	BUTTES GAS & OIL CO /DE/	CF-09
813613	BUTTON GWINNETT BANCORP INC	CF-06
882256	BUTTREY FOOD & DRUG STORES CO	CF-10
353650	BWC FINANCIAL CORP	CF-06
817637	BWIP HOLDING INC	CF-04
726744	BYTEX CORP	CF-06
885800	C A C O SERVICES INC	CF-10
350621	C COR ELECTRONICS INC	CF-06
844008	C SQUARE VENTURES INC	CF-09
310433	C TEC CORP	CF-03
318678	C&K 1980 FUND A LTD	CF-08
319315	C&K 1980 FUND B LTD	CF-06
355058	C&K 1981 FUND A LTD	CF-07
356288	C&K 1981 FUND B LTD	CF-08
015993	C&R CLOTHIERS INC	CF-06
320121	C3 INC	CF-05
081057	CABLE CAR BEVERAGE CORP	CF-07
355562	CABLE TV FUND 10	CF-10
709472	CABLE TV FUND 11	CF-09
725683	CABLE TV FUND 11-A LTD	CF-09
725684	CABLE TV FUND 11-B LTD	CF-06
742181	CABLE TV FUND 11-C LTD	CF-09
741124	CABLE TV FUND 11-D LTD	CF-08
756902	CABLE TV FUND 12	CF-09
763657	CABLE TV FUND 12-A	CF-05
774557	CABLE TV FUND 12-B	CF-05
782975	CABLE TV FUND 12-C LTD	CF-06
789292	CABLE TV FUND 12-D LTD	CF-04
821480	CABLE TV FUND 14 B LTD	CF-04
810334	CABLE TV FUND 14-A LTD	CF-05
839483	CABLE TV FUND 15	CF-09
849976	CABLE TV FUND 15-A LTD	CF-10
846909	CABLETRON SYSTEMS INC	CF-05
806003	CABLEVISION INVESTMENT OF DETROIT INC	CF-07
709105	CABLEVISION OF BOSTON LTD PARTNERSHIP	CF-09
784681	CABLEVISION SYSTEMS CORP	CF-02
016040	CABOT CORP	CF-02
719073	CABOT MEDICAL CORP	CF-06
858470	CABOT OIL & GAS CORP	CF-04
350199	CACHE INC	CF-07
016058	CACI INTERNATIONAL INC /DE/	CF-05
356211	CADE INDUSTRIES INC	CF-06
318951	CADEMA CORP	CF-08
813672	CADENCE DESIGN SYSTEMS INC	CF-04
745274	CADMUS COMMUNICATIONS CORP/NEW	CF-01
854916	CAERE CORP	CF-06
276310	CAESARS NEW JERSEY INC	CF-04
016095	CAESARS WORLD INC	CF-03
805275	CAFES ONE L P	CF-06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
016104	CAGLES INC	CF–05
818471	CAGY INDUSTRIES INC	CF–09
705679	CAL REP BANCORP INC	CF–04
352955	CALCASIEU REAL ESTATE & OIL CO INC	CF–08
857954	CALDOR CORP	CF–10
727011	CALFED INC	CF–02
793931	CALGENE INC /DE/	CF–05
812701	CALGON CARBON CORPORATION	CF–04
834157	CALHOUN BANKSHARES INC	CF–09
806179	CALIFORNIA ALMOND INVESTORS I	CF–07
730255	CALIFORNIA AMPLIFIER INC	CF–07
738274	CALIFORNIA BEACH RESTAURANTS INC	CF–06
726512	CALIFORNIA BIOTECHNOLOGY INC	CF–05
704886	CALIFORNIA COMMERCIAL BANKSHARES	CF–05
720556	CALIFORNIA ENERGY CO INC	CF–03
016317	CALIFORNIA ENGELS MINING CO	CF–08
828976	CALIFORNIA FINANCIAL HOLDING CO	CF–09
857953	CALIFORNIA JAMAR INC	CF–10
016343	CALIFORNIA JOCKEY CLUB	CF–05
800460	CALIFORNIA MICRO DEVICES CORP	CF–06
016357	CALIFORNIA MICROWAVE INC	CF–05
874500	CALIFORNIA PROPERTIES FUND	CF–10
016387	CALIFORNIA REAL ESTATE INVESTMENT TRUST	CF–05
825155	CALIFORNIA REAL ESTATE PARTNERS	CF–09
765506	CALIFORNIA SEVEN ASSOCIATES LTD PARTNERS	CF–04
016422	CALIFORNIA WATER SERVICE CO	CF–03
016455	CALLAHAN MINING CORP	CF–05
832478	CALLON CONSOLIDATED PARTNERS L P	CF–06
874759	CALLOWAYS NURSERY INC	CF–10
844864	CALMAR SPRAYING SYSTEMS INC	CF–10
354701	CALMARK REAL ESTATE FUND LTD	CF–06
023533	CALMAT CO	CF–03
277376	CALNETICS CORP	CF–07
016496	CALPROP CORP	CF–05
717216	CALTON INC	CF–03
879694	CALUMET BANCORP INC /DE	CF–10
016511	CALUMET INDUSTRIES INC	CF–05
317438	CALVIN EXPLORATION INC	CF–08
819334	CAM DATA SYSTEMS INC	CF–08
016590	CAMBEX CORP	CF–06
820081	CAMBREX CORP	CF–04
704292	CAMBRIDGE BIOTECH CORP	CF–06
016573	CAMBRIDGE ELECTRIC LIGHT CO	CF–09
712757	CAMBRIDGE HOLDINGS LTD	CF–08
874384	CAMBRIDGE NEUROSCIENCE INC	CF–10
013033	CAMELOT CORP	CF–08
775714	CAMERA PLATFORMS INTERNATIONAL INC	CF–07
789891	CAMERON CAPITAL CORP	CF–08
865886	CAMI Z INC	CF–10
016732	CAMPBELL SOUP CO	CF–02
101821	CANAL CAPITAL CORP	CF–05
016906	CANAL ELECTRIC CO	CF–03
764129	CANAL RANDOLPH LTD PARTNERSHIP	CF–07
759458	CANANDAIGUA NATIONAL CORP	CF–08
016918	CANANDAIGUA WINE CO INC	CF–04
016926	CANAVERAL INTERNATIONAL CORP	CF–07
832092	CANCER TREATMENT HOLDINGS INC	CF–07
793279	CANDELA LASER CORP	CF–06
875580	CANDYS TORTILLA FACTORY INC	CF–10
801558	CANNON EXPRESS INC	CF–06
703807	CANNON PICTURES INC	CF–09
798139	CANONIE ENVIRONMENTAL SERVICES CORP	CF–05
019446	CANTEL INDUSTRIES INC	CF–06
794927	CANTERBURY EDUCATIONAL SERVICES INC /PA/	CF–07
788738	CANTON INDUSTRIAL CORP	CF–08
739460	CANYON RESOURCES CORP	CF–07
788845	CAPFILM INC	CF–08
885604	CAPITAL & SERVICES INC	CF–10
798952	CAPITAL ACQUISITION CO	CF–09
862147	CAPITAL ACQUISITIONS INC	CF–10
844893	CAPITAL ADVISORS ACQUISITION CORP	CF–10
832990	CAPITAL APPRECIATION PLUS L P I	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
804188	CAPITAL ASSOCIATES INC	CF–03
702164	CAPITAL BANCORP/FL	CF–07
748529	CAPITAL BANCORPORATION INC	CF–08
829233	CAPITAL BANKSHARES INC	CF–09
763978	CAPITAL BUILDERS DEVELOPMENT PROPERTIES /CA	CF–07
791452	CAPITAL BUILDERS DEVELOPMENT PROPERTIES II	CF–07
017109	CAPITAL CITIES ABC INC /NY/	CF–02
726601	CAPITAL CITY BANK GROUP INC	CF–04
830157	CAPITAL DIRECTIONS INC	CF–09
839441	CAPITAL GROWTH INC	CF–09
798533	CAPITAL GROWTH MORTGAGE INVESTORS L P	CF–05
017206	CAPITAL HOLDING CORP	CF–01
849537	CAPITAL HOUSING & MORTGAGE PARTNERS INC	CF–05
780348	CAPITAL INCOME PROPERTIES C LTD PARTNERS	CF–08
726593	CAPITAL INDUSTRIES INC	CF–06
017221	CAPITAL INVESTMENT OF HAWAII INC	CF–06
845875	CAPITAL MORTGAGE PLUS L P	CF–10
881295	CAPITAL PREFERRED YIELD FUND II L P	CF–10
202947	CAPITAL PROPERTIES INC /RI/	CF–06
770895	CAPITAL REALTY INVESTORS 85 LTD PARTNERS	CF–06
713571	CAPITAL REALTY INVESTORS II LTD PARTNERS	CF–06
722833	CAPITAL REALTY INVESTORS III LTD PARTNER	CF–05
740371	CAPITAL REALTY INVESTORS IV LIMITED PART	CF–05
354521	CAPITAL REALTY INVESTORS LTD	CF–07
822522	CAPITAL REALTY INVESTORS TAX EXEMPT FUN III LP	CF–09
799690	CAPITAL REALTY INVESTORS TAX EXEMPT FUND	CF–05
707674	CAPITAL RESERVE CORP	CF–08
017294	CAPITAL RESOURCES REAL ESTATE PARTNERSHIP	CF–07
799410	CAPITAL SOURCE II L P A	CF–05
775629	CAPITAL SOURCE L P	CF–09
840264	CAPITOL BANCORP LTD	CF–09
017329	CAPITOL BANCORPORATION	CF–04
884142	CAPITOL MULTIMEDIA INC /DE/	CF–10
017377	CAPITOL RESOURCES INC	CF–08
017385	CAPITOL TRANSAMERICA CORP	CF–06
725395	CAPLAN CORP	CF–08
801310	CAPROCK CORP	CF–08
766701	CAPSTEAD MORTGAGE CORP	CF–02
819046	CAPSTEAD SECURITIES CORP II	CF–10
878517	CAPSTEAD SECURITIES CORPORATION IV	CF–10
887507	CAPSTEAD SECURITIES CORPORATION V	CF–10
887508	CAPSTEAD SECURITIES CORPORATION VI	CF–10
356622	CAPT CRAB INC	CF–07
802523	CAPTAIN TONYS PIZZA INC /NY/	CF–08
882364	CAPTEC FRANCHISE CAPITAL PARTNERS LP II	CF–10
857134	CAPUCINOS INC /DE/	CF–07
865830	CAR MART INC	CF–10
706507	CARDIAC CONTROL SYSTEMS INC	CF–07
017482	CARDIAC RESUSCITATOR CORP	CF–08
876188	CARDIAC SCIENCE INC	CF–10
017485	CARDIFF COMMUNICATIONS INC	CF–09
874481	CARDINAL BANCORP INC /PA	CF–10
888184	CARDINAL BANCSHARES INC	CF–10
721371	CARDINAL DISTRIBUTION INC	CF–04
842925	CARDINAL FINANCIAL GROUP INC	CF–10
355168	CARDINAL INDUSTRIES INC	CF–06
835668	CARDINAL INDUSTRIES INCOME PROPERTIES II	CF–09
787426	CARDINAL TECHNOLOGIES INC	CF–08
835316	CARDIOTRONICS SYSTEMS INC	CF–09
076949	CARDIS CORP	CF–05
767974	CARDTEL INC	CF–08
842927	CARE CONCEPTS INC	CF–09
794456	CARE ENTERPRISES INC /DE	CF–04
847935	CARE GROUP INC	CF–07
825391	CARE MED CENTERS INC	CF–08
005931	CAREERCOM CORP	CF–05
867188	CARENETWORK INC	CF–10
774554	CARIBBEAN SELECT INC	CF–07
792861	CARL JACK 312 FUTURES INC	CF–05
790051	CARLISLE COMPANIES INC	CF–03
846902	CARLISLE PLASTICS INC	CF–04
205132	CARLSBERG MOBILE HOME PROPERTIES LTD	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
017669	CARLSBERG MOBILE HOME PROPERTIES LTD 72	CF–07
017670	CARLSBERG MOBILE HOME PROPERTIES LTD 73	CF–06
873849	CARLSBERG PROPERTIES LTD	CF–10
827086	CARLYLE INCOME PLUS LP II	CF–09
792978	CARLYLE INCOME PLUS LTD	CF–05
017698	CARLYLE REAL ESTATE LTD PARTNERSHIP 72	CF–07
310812	CARLYLE REAL ESTATE LTD PARTNERSHIP IX	CF–05
215371	CARLYLE REAL ESTATE LTD PARTNERSHIP VII	CF–05
275172	CARLYLE REAL ESTATE LTD PARTNERSHIP VIII	CF–05
314459	CARLYLE REAL ESTATE LTD PARTNERSHIP X	CF–04
350667	CARLYLE REAL ESTATE LTD PARTNERSHIP XI	CF–04
700949	CARLYLE REAL ESTATE LTD PARTNERSHIP XII	CF–04
711604	CARLYLE REAL ESTATE LTD PARTNERSHIP XIII	CF–03
737291	CARLYLE REAL ESTATE LTD PARTNERSHIP XIV	CF–04
761023	CARLYLE REAL ESTATE LTD PARTNERSHIP XV	CF–03
789950	CARLYLE REAL ESTATE LTD PARTNERSHIP XVI	CF–04
804214	CARLYLE REAL ESTATE LTD PARTNERSHIP XVII	CF–09
747681	CARMEL ENERGY INC	CF–08
799088	CARMIKE CINEMAS INC	CF–04
815097	CARNIVAL CRUISE LINES INC	CF–02
801441	CAROLCO PICTURES INC	CF–03
846465	CAROLINA FIRST BANCSHARES INC	CF–09
797871	CAROLINA FIRST CORP	CF–05
706166	CAROLINA FREIGHT CORP	CF–03
789457	CAROLINA INVESTMENT PARTNERS LIMITED PAR	CF–07
017797	CAROLINA POWER & LIGHT CO	CF–02
275177	CAROLINA TELEPHONE & TELEGRAPH CO	CF–03
355291	CAROLINAS REAL ESTATE FUND	CF–09
759855	CAROM CAPITAL CORP	CF–07
017843	CARPENTER TECHNOLOGY CORP	CF–03
746650	CARRIAGE INDUSTRIES INC	CF–05
718007	CARRINGTON LABORATORIES INC /TX/	CF–07
017927	CARROLS CORP	CF–04
022296	CARTER DAY INDUSTRIES INC	CF–07
750217	CARTER HAWLEY HALE STORES INC /DE/	CF–02
018000	CARTER WALLACE INC /DE/	CF–03
766177	CARVER CORP	CF–06
764579	CAS MEDICAL SYSTEMS INC	CF–08
018061	CASCADE CORP	CF–05
826174	CASCADE INTERNATIONAL INC	CF–06
018072	CASCADE NATURAL GAS CORP	CF–04
726958	CASEYS GENERAL STORES INC	CF–04
807884	CASH AMERICA INVESTMENTS INC /TX/	CF–05
882691	CASHTEK CORP	CF–10
863015	CASINO AMERICA INC	CF–10
095254	CASPEN OIL INC	CF–07
018169	CASTLE & COOKE INC	CF–02
018172	CASTLE A M & CO	CF–04
709355	CASTLE ENERGY CORP	CF–06
883977	CATALINA MARKETING CORP/DE	CF–10
865937	CATELLUS DEVELOPMENT CORP	CF–04
764764	CATERPILLAR FINANCIAL SERVICES CORP	CF–02
018230	CATERPILLAR INC	CF–02
861842	CATHAY BANCORP INC	CF–10
875194	CATHERINES STORES CORP	CF–10
018255	CATO CORP	CF–05
842728	CATTLEGUARD INC	CF–07
789863	CAVALIER HOMES INC	CF–06
278166	CAVCO INDUSTRIES INC	CF–06
846810	CAYMAN ACQUISITIONS INC	CF–10
355649	CAYMAN RESOURCES CORP	CF–06
316312	CB BANCSHARES INC/HI	CF–07
852203	CB COMMERCIAL HOLDINGS INC	CF–10
351326	CB FINANCIAL CORP	CF–07
736475	CB&T FINANCIAL CORP	CF–08
357130	CB&T INC	CF–08
310431	CBI INDUSTRIES INC /DE/	CF–02
832440	CBL MEDICAL INC	CF–07
818675	CBLX HOLDINGS INC	CF–07
018366	CBS INC	CF–02
719227	CBT CORP /KY/	CF–04
215387	CC&S SYSTEMS INC	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
721447	CCA INDUSTRIES INC	CF–07
850922	CCAIR INC	CF–06
714612	CCB FINANCIAL CORP	CF–03
790526	CCC FRANCHISING CORP	CF–07
731122	CCFNB BANCORP INC	CF–06
886801	CCM INC	CF–10
018387	CCNB CORP	CF–07
886940	CCP INSURANCE INC	CF–10
789881	CCR INC	CF–07
024009	CCX INC	CF–05
018396	CDI CORP	CF–04
351129	CDX CORP	CF–08
866283	CE SOFTWARE HOLDINGS INC	CF–10
054175	CEC INDUSTRIES CORP	CF–08
811037	CECO FILTERS INC	CF–10
811532	CEDAR FAIR L P	CF–04
854859	CEDAR GROUP INC	CF–06
761648	CEDAR INCOME FUND LTD	CF–06
840249	CEETAC CORP	CF–09
355271	CEL COMMUNICATIONS INC	CF–07
725363	CEL SCI CORP	CF–08
745651	CELCOR INC	CF–08
831671	CELEBRITY RESORTS INC	CF–08
795711	CELEREX CORP	CF–08
813308	CELESTA CORP /CO/	CF–08
811639	CELESTIAL VENTURES CORP	CF–08
816284	CELGENE CORP /DE/	CF–06
201401	CELINA FINANCIAL CORP	CF–07
816159	CELL TECHNOLOGY INC /DE/	CF–06
737275	CELLCOM CORP	CF–05
883640	CELLCOR INC	CF–10
878377	CELLPRO INCORPORATED	CF–10
740664	CELLTRONICS INC	CF–07
870764	CELLULAR COMMUNICATIONS INC /DE	CF–10
870762	CELLULAR COMMUNICATIONS INTERNATIONAL INC	CF–10
881817	CELLULAR COMMUNICATIONS OF PUERTO RICO INC	CF–10
787912	CELLULAR INC	CF–05
718585	CELLULAR PRODUCTS INC	CF–08
876378	CELLULAR TECHNICAL SERVICES CO INC	CF–10
862885	CELLULAR TELEPHONE ENTERPRISES INC	CF–10
883720	CELOX CORPORATION	CF–10
869497	CELTIC INVESTMENT INC	CF–10
871395	CELTRIX PHARMACEUTICALS INC	CF–10
716879	CELUTEL INC	CF–06
793933	CEM CORP	CF–06
821582	CENCOM CABLE INCOME PARTNERS II L P	CF–09
798769	CENCOM CABLE INCOME PARTNERS LP	CF–04
018497	CENCOR INC	CF–04
873459	CENFED FINANCIAL CORP	CF–10
877834	CENIT BANCORP INC	CF–10
018787	CENTEL CORP	CF–02
702430	CENTENNIAL BANCORP	CF–06
879573	CENTENNIAL CELLULAR CORP	CF–10
861997	CENTENNIAL FINANCIAL CORP	CF–10
810909	CENTENNIAL GROUP INC /DE/	CF–04
736960	CENTENNIAL MORTGAGE INCOME FUND	CF–06
773337	CENTENNIAL MORTGAGE INCOME FUND II	CF–06
707806	CENTENNIAL PENSION INVESTORS LTD	CF–07
820273	CENTENNIAL REAL ESTATE INVESTMENT FUND	CF–09
712771	CENTER BANCORP INC	CF–08
829282	CENTER BANKS INC	CF–09
723503	CENTER INCOME PROPERTIES 1	CF–06
748685	CENTER INCOME PROPERTIES 2	CF–06
826330	CENTERCORE INC	CF–06
774197	CENTERIOR ENERGY CORP	CF–02
776208	CENTERSCOPE INC	CF–08
018532	CENTEX CORP	CF–02
818764	CENTEX DEVELOPMENT CO LP	CF–09
819724	CENTEX TELEMANAGEMENT INC	CF–05
877908	CENTIGRAM COMMUNICATIONS CORP	CF–10
708823	CENTOCOR INC	CF–04
831904	CENTRA CORP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
018540	CENTRAL & SOUTH WEST CORP	CF–01
815032	CENTRAL & SOUTHERN HOLDING CO/GA	CF–05
718984	CENTRAL BANCORPORATION /WA/	CF–06
018568	CENTRAL BANCSHARES OF THE SOUTH INC	CF–03
874277	CENTRAL BANKING GROUP INC	CF–10
018575	CENTRAL BANKING SYSTEM INC	CF–07
018605	CENTRAL COAL & COKE CORP	CF–07
018620	CENTRAL CORP /LA/	CF–07
276235	CENTRAL FIDELITY BANKS INC	CF–03
826481	CENTRAL FINANCIAL CORP /PA/	CF–06
018639	CENTRAL FREIGHT LINES INC	CF–04
771722	CENTRAL HOLDING CO	CF–04
018647	CENTRAL HUDSON GAS & ELECTRIC CORP	CF–02
746688	CENTRAL ILLINOIS FINANCIAL CORP	CF–08
018651	CENTRAL ILLINOIS LIGHT CO	CF–03
018654	CENTRAL ILLINOIS PUBLIC SERVICE CO	CF–02
873397	CENTRAL INDIANA BANCORP	CF–10
761201	CENTRAL JERSEY BANCORP	CF–07
851635	CENTRAL JERSEY FINANCIAL CORP	CF–10
837332	CENTRAL LIFE ASSURANCE CO	CF–09
018672	CENTRAL LOUISIANA ELECTRIC CO INC	CF–03
018675	CENTRAL MAINE POWER CO	CF–02
854094	CENTRAL NEWSPAPERS INC	CF–03
350649	CENTRAL PACIFIC CORP	CF–07
769751	CENTRAL PENNSYLVANIA FINANCIAL CORP	CF–05
018734	CENTRAL POWER & LIGHT CO /TX/	CF–01
786714	CENTRAL REALTY INVESTORS INC	CF–08
215403	CENTRAL RESERVE LIFE CORP	CF–06
888409	CENTRAL RESOURCE GROUP INC	CF–10
018751	CENTRAL SERVICE CORP	CF–05
766041	CENTRAL SPRINKLER CORP	CF–05
018783	CENTRAL STEEL & WIRE CO	CF–04
018792	CENTRAL TELEPHONE CO	CF–02
018793	CENTRAL TELEPHONE CO OF FLORIDA	CF–03
018801	CENTRAL UNITED CORP	CF–06
018808	CENTRAL VERMONT PUBLIC SERVICE CORP	CF–03
849147	CENTRAPLEX CORP	CF–10
351127	CENTRUM INDUSTRIES INC	CF–08
861461	CENTURA BANKS INC	CF–10
003905	CENTURI INC	CF–05
836123	CENTURION MINES CORP	CF–08
812348	CENTURY BANCORP INC	CF–07
785813	CENTURY BANCSHARES INC	CF–06
785080	CENTURY COMMUNICATIONS CORP	CF–02
820414	CENTURY FINANCIAL CORP /PA/	CF–09
835596	CENTURY HILLCRESTE APARTMENT INVESTORS L	CF–09
018886	CENTURY LABORATORIES INC	CF–08
791770	CENTURY PACIFIC CORP	CF–07
809034	CENTURY PACIFIC HOUSING FUND I	CF–06
840258	CENTURY PACIFIC TAX CREDIT HOUSING FUND	CF–09
728387	CENTURY PARK PICTURES CORP	CF–08
764543	CENTURY PENSION INCOME FUND XXIII	CF–05
780590	CENTURY PENSION INCOME FUND XXIV	CF–06
018905	CENTURY PROPERTIES EQUITY PARTNERSHIP 72	CF–08
018909	CENTURY PROPERTIES FUND X	CF–07
215406	CENTURY PROPERTIES FUND XI	CF–06
275193	CENTURY PROPERTIES FUND XII	CF–06
276703	CENTURY PROPERTIES FUND XIII	CF–06
278128	CENTURY PROPERTIES FUND XIV	CF–05
705752	CENTURY PROPERTIES FUND XIX	CF–04
314690	CENTURY PROPERTIES FUND XV	CF–05
351931	CENTURY PROPERTIES FUND XVI	CF–05
356472	CENTURY PROPERTIES FUND XVII	CF–05
704271	CENTURY PROPERTIES FUND XVIII	CF–05
736909	CENTURY PROPERTIES FUND XX	CF–05
740156	CENTURY PROPERTIES GROWTH FUND XXII	CF–04
018912	CENTURY PROPERTIES PREFERRED PARTNERSHIP	CF–09
018914	CENTURY REALTY TRUST	CF–07
357105	CENTURY SOUTH BANKS INC	CF–10
887736	CENTURY TECHNOLOGIES INC	CF–10
018926	CENTURY TELEPHONE ENTERPRISES INC	CF–03
811209	CENVEST INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
319302	CENVILL DEVELOPMENT CORP	CF–03
873364	CEPHALON INC	CF–10
018937	CERADYNE INC	CF–06
814676	CERAMICS PROCESS SYSTEMS CORP/DE/	CF–07
826821	CERBCO INC	CF–06
869711	CERES FUND LP	CF–10
109758	CERIDIAN CORP	CF–01
804753	CERNER CORP /MO/	CF–05
037848	CERON RESOURCES CORPORATION	CF–09
725259	CERPROBE CORP	CF–08
320431	CERTIFIED GROCERS OF CALIFORNIA LTD	CF–03
019002	CERTRON CORP	CF–06
202196	CEZAR INDUSTRIES LTD	CF–08
885065	CF BANCORP INC	CF–10
802779	CF INCOME PARTNERS L P	CF–04
019020	CF&I STEEL CORP	CF–04
884133	CFC 17 GRANTOR TRUST	CF–10
752260	CFS FINANCIAL CORP	CF–07
735585	CFS REAL ESTATE INVESTORS LTD	CF–07
859083	CFSB BANCORP INC	CF–10
829676	CFW COMMUNICATIONS CO	CF–09
019047	CGS SCIENTIFIC CORP	CF–08
713492	CHAD THERAPEUTICS INC	CF–06
019082	CHALCO INDUSTRIES INC	CF–07
742685	CHALONE INC	CF–05
776074	CHAMBERS DEVELOPMENT CO INC	CF–03
814068	CHAMPION ENTERPRISES INC	CF–05
877050	CHAMPION FINANCIAL CORP	CF–10
019150	CHAMPION INTERNATIONAL CORP	CF–02
019161	CHAMPION PARTS INC	CF–05
771856	CHAMPIONS SPORTS INC	CF–08
724051	CHANCELLOR CORP	CF–04
833850	CHANNEL AMERICA LPTV HOLDINGS INC	CF–08
721408	CHANTAL PHARMACEUTICAL CORP	CF–08
859793	CHAPARRAL MINING CORP	CF–10
019252	CHAPARRAL RESOURCES INC	CF–08
833226	CHAPARRAL STEEL CO	CF–03
883204	CHARCOALS HOLDINGS CORP /FL	CF–10
805074	CHARGE INC	CF–09
790932	CHARIOT GROUP INC	CF–06
861370	CHARLIE O COMPANY INC	CF–10
019353	CHARMING SHOPPES INC	CF–03
820757	CHART HOUSE ENTERPRISES INC	CF–05
718607	CHARTER BANCSHARES INC	CF–04
885805	CHARTER BY THE SEA INC	CF–10
885806	CHARTER CANYON HOSPITAL INC	CF–10
312667	CHARTER CO	CF–04
885807	CHARTER COLONIAL INSTITUTE INC	CF–10
885809	CHARTER COMMUNITY HOSPITAL INC	CF–10
885808	CHARTER COMMUNITY HOSPITAL OF DES MOINES INC	CF–10
885812	CHARTER FAIRMOUNT INSTITUTE INC	CF–10
885815	CHARTER FOREST HOSPITAL INC	CF–10
865160	CHARTER FSB BANCORP INC	CF–10
820774	CHARTER GOLF INC	CF–08
885818	CHARTER HOSPITAL OF AKRON INC	CF–10
885821	CHARTER HOSPITAL OF ALBUQUERQUE INC	CF–10
885824	CHARTER HOSPITAL OF AURORA INC	CF–10
885839	CHARTER HOSPITAL OF AUSTIN INC	CF–10
885842	CHARTER HOSPITAL OF BAKERSFIELD INC	CF–10
885843	CHARTER HOSPITAL OF BRADENTON INC	CF–10
885844	CHARTER HOSPITAL OF BUCKS COUNTY PENNSYLVANIA INC	CF–10
885845	CHARTER HOSPITAL OF CHARLESTON INC	CF–10
885848	CHARTER HOSPITAL OF CHARLOTTESVILLE INC	CF–10
885849	CHARTER HOSPITAL OF CINCINNATI INC	CF–10
885850	CHARTER HOSPITAL OF COLUMBIA INC	CF–10
885851	CHARTER HOSPITAL OF COLUMBUS INC	CF–10
885910	CHARTER IMAGING INC	CF–10
019411	CHARTER MEDICAL CORP	CF–02
885941	CHARTER MEDICAL MANAGEMENT COMPANY	CF–10
886775	CHARTER NORTHSIDE HOSPITAL INC	CF–10
819692	CHARTER ONE FINANCIAL INC	CF–07
886778	CHARTER PALMS HOSPITAL INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
808064	CHARTER POWER SYSTEMS INC	CF–05
886783	CHARTER PROVO SCHOOL INC	CF–10
886800	CHARTERTON LAGRANGE INC	CF–10
824606	CHARTWELL CABLE FUND INC	CF–08
790230	CHARTWELL GROUP LTD	CF–04
798660	CHARTWELL PARTNERS LP	CF–07
830524	CHASE CORP	CF–07
015357	CHASE GENERAL CORP	CF–08
869090	CHASE MANHATTAN BANK /USA/	CF–10
019489	CHASE MANHATTAN CORP	CF–02
878565	CHASE MANHATTAN CREDIT CARD MASTER TRUST SERIES 1991–1	CF–10
886922	CHASE MANHATTAN CREDIT CARD MASTER TRUST SERIES 1992–1	CF–10
870583	CHASE MANHATTAN CREDIT CARD TRUST 1990–A	CF–10
872268	CHASE MANHATTAN CREDIT CARD TRUST 1991–A	CF–10
020724	CHASE MANHATTAN LEASING COMPANY MICH INC	CF–02
830379	CHASE MORTGAGE FINANCE CORP	CF–09
874446	CHATEAU MORTGAGE INCOME FUND INC	CF–10
876158	CHATHAM INTERNATIONAL INC	CF–10
839091	CHATTAHOOCHEE BANCORP INC	CF–09
019520	CHATTEM INC	CF–05
793983	CHAUS BERNARD INC	CF–05
806439	CHECK EXPRESS INC	CF–08
350692	CHECK TECHNOLOGY CORP	CF–07
879554	CHECKERS DRIVE IN RESTAURANTS INC /DE	CF–10
215419	CHECKPOINT SYSTEMS INC	CF–01
773548	CHECKROBOT INC	CF–07
887596	CHEESECAKE FACTORY INCORPORATED	CF–10
201424	CHEFS INTERNATIONAL INC	CF–06
734541	CHEMDESIGN CORP	CF–05
019584	CHEMED CORP	CF–03
318306	CHEMEX PHARMACEUTICALS INC	CF–08
354278	CHEMFIX TECHNOLOGIES INC	CF–06
215420	CHEMI TROL CHEMICAL CO	CF–06
019617	CHEMICAL BANKING CORP	CF–02
739717	CHEMICAL DEPENDENCY HEALTHCARE INC /CA/	CF–08
725813	CHEMICAL FABRICS CORP	CF–06
019612	CHEMICAL FINANCIAL CORP	CF–07
215425	CHEMICAL LEAMAN CORP /PA/	CF–05
882648	CHEMICAL MORTGAGE SEC INC MULTI CL MOR PA THR CERT SE 1991–1	CF–10
800287	CHEMICAL WASTE MANAGEMENT INC	CF–02
847595	CHEMPOWER INC	CF–06
882242	CHEMTRAK INC/DE	CF–10
763563	CHEMUNG FINANCIAL CORP	CF–05
809153	CHEQUE ALERT INC	CF–08
731446	CHERNE MEDICAL INC	CF–07
729582	CHEROKEE GROUP	CF–04
844161	CHEROKEE INC	CF–09
019704	CHERRY CORP	CF–04
019719	CHESAPEAKE & POTOMAC TELEPHONE CO	CF–03
019722	CHESAPEAKE & POTOMAC TELEPHONE CO OF MARYLAND	CF–02
019725	CHESAPEAKE & POTOMAC TELEPHONE CO OF VIRGINIA	CF–02
019724	CHESAPEAKE & POTOMAC TELEPHONE CO OF WEST VIRGINIA	CF–03
799485	CHESAPEAKE BIOLOGICAL LABORATORIES INC	CF–08
019731	CHESAPEAKE CORP /VA/	CF–03
847538	CHESAPEAKE FINANCIAL SHARES INC	CF–10
019736	CHESAPEAKE INDUSTRIES INC /MD/	CF–06
019739	CHESAPEAKE LIFE INSURANCE CO	CF–06
019745	CHESAPEAKE UTILITIES CORP	CF–05
800042	CHESHIRE FINANCIAL CORP	CF–04
810997	CHESTER COUNTY BANCSHARES INC	CF–07
793375	CHESTER COUNTY SECURITY FUND INC	CF–09
854098	CHESTER VALLEY BANCORP INC	CF–10
882973	CHESTNUT PARTNERSHIP	CF–10
882974	CHESTNUT REAL ESTATE PARTNERSHIP	CF–10
749647	CHEUNG LABORATORIES INC	CF–08
093410	CHEVRON CORP	CF–02
856420	CHEVY CHASE EXTENDIBLE CREDIT CARD TRUST 1989–B	CF–10
856421	CHEVY CHASE EXTENDIBLE CREDIT CARD TRUST 1989–C	CF–10
738830	CHEYENNE SOFTWARE INC	CF–05
854884	CHICAGO & NORTH WESTERN HOLDINGS CORP	CF–02
774658	CHICAGO DOCK & CANAL TRUST	CF–05
019871	CHICAGO RIVET & MACHINE CO	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
019913	CHIEF CONSOLIDATED MINING CO	CF–07
830747	CHILD WRIT & CO INC	CF–09
882160	CHILDRENS BROADCASTING CORPORATION	CF–10
785317	CHILDRENS CREATIVE WORKSHOP LTD	CF–08
775820	CHILDRENS DISCOVERY CENTERS OF AMERICA I	CF–06
862316	CHILES OFFSHORE CORP	CF–10
873567	CHIPCOM CORP	CF–10
767965	CHIPS & TECHNOLOGIES INC	CF–04
884005	CHIPSOFT INC/DE	CF–10
704175	CHIPWICH INC	CF–06
101063	CHIQUITA BRANDS INTERNATIONAL INC	CF–02
706539	CHIRON CORP	CF–05
200138	CHITTENDEN CORP /VT/	CF–04
020041	CHOCK FULL O NUTS CORP	CF–04
803866	CHOCOLATE PIX INC	CF–09
792932	CHOICE DRUG SYSTEMS INC	CF–07
822935	CHOICES ENTERTAINMENT CORP	CF–08
887227	CHOLESTECH CORPORATION	CF–10
020067	CHRIS CRAFT INDUSTRIES INC	CF–02
850625	CHRISKEN GROWTH & INCOME LP II	CF–10
815278	CHRISKEN PARTNERS CASH INCOME FUND L P	CF–06
855663	CHRISTIAN PURCHASING NETWORK INC	CF–10
020104	CHRISTIANA COMPANIES INC	CF–05
802355	CHROMALUX CORP	CF–08
884130	CHROMCRAFT REVINGTON INC	CF–10
352800	CHRONAR CORP	CF–06
883813	CHRONIMED INC	CF–10
828679	CHRONODYNAMICS LTD	CF–08
852576	CHRYSLER CAPITAL INCOME PARTNERS L P	CF–10
791269	CHRYSLER CORP /DE	CF–02
020164	CHRYSLER FINANCIAL CORP	CF–02
880264	CHRYSLER FIRST BUSINESS CREDIT CORP	CF–10
020171	CHUBB CORP	CF–02
878004	CHUGACH ELECTRIC ASSOCIATION INC	CF–10
313927	CHURCH & DWIGHT CO INC /DE/	CF–04
020199	CHURCH LOANS & INVESTMENTS TRUST	CF–06
020212	CHURCHILL DOWNS INC	CF–06
721233	CHURCHILL TECHNOLOGY INC	CF–07
020232	CHYRON CORP	CF–05
802517	CIATTIS INC /DE/	CF–07
701221	CIGNA CORP	CF–02
784000	CIGNA INCOME REALTY I LTD PARTNERSHIP	CF–05
026301	CII–X HOLDINGS INC	CF–05
762129	CILCORP INC	CF–02
043052	CIMARRON GRANDVIEW GROUP INC	CF–08
791243	CIMCO INC /DE/	CF–05
786620	CIMETRIX INC	CF–09
716214	CIMFLEX TEKNOWLEDGE CORP	CF–05
716133	CINCINNATI BELL INC /OH/	CF–02
020286	CINCINNATI FINANCIAL CORP	CF–03
020290	CINCINNATI GAS & ELECTRIC CO	CF–02
729583	CINCINNATI MICROWAVE INC	CF–05
716823	CINCINNATI MILACRON INC /DEL/	CF–03
020305	CINCINNATI UNION STOCK YARD CO	CF–07
839428	CINE SOURCE INC /CO	CF–06
822368	CINEMA PLUS LP	CF–09
885975	CINEMARK USA INC /TX	CF–10
723254	CINTAS CORP	CF–04
020341	CIP CORP	CF–06
720145	CIPRICO INC	CF–07
860520	CIPSCO INC	CF–01
738014	CIRCADIAN INC	CF–07
884141	CIRCLE CREEK AQUACULTURE V LP	CF–10
872866	CIRCLE FINANCIAL CORPORATION	CF–10
020356	CIRCLE FINE ART CORP & CIRCLE FINE ART C	CF–06
350215	CIRCLE K CORP /NEW/	CF–02
719727	CIRCON CORP	CF–05
104599	CIRCUIT CITY STORES INC	CF–03
725897	CIRCUIT RESEARCH LABS INC	CF–08
773657	CIRCUIT SYSTEMS INC	CF–06
725549	CIRCUS CIRCUS ENTERPRISES INC	CF–03
726602	CIRO INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
772406	CIRRUS LOGIC INC	CF–05
769725	CIS CAPITAL EQUIPMENT FUND LTD 1	CF–10
807060	CIS CAPITAL EQUIPMENT FUND LTD 2	CF–06
806072	CIS TECHNOLOGIES INC	CF–06
858877	CISCO SYSTEMS INC	CF–05
793725	CISTRON BIOTECHNOLOGY INC	CF–08
020368	CIT GROUP HOLDINGS INC /DE/	CF–02
799097	CITADEL ASSET MANAGEMENT LTD	CF–08
716834	CITADEL HOLDING CORP	CF–03
888330	CITATION COMPUTER SYSTEMS INC	CF–10
872441	CITFED BANCORP INC	CF–10
715991	CITI BANCSHARES INC	CF–08
849487	CITI CREDIT CARD TRUST 1989 1	CF–10
858610	CITI CREDIT CARD TRUST 1989–2	CF–10
848655	CITIBANK FEDERAL SAVINGS BANK	CF–10
849345	CITIBANK N A MORTGAGE PASS THROUGH CERTI	CF–10
861881	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT CARD TRUST 1990–2	CF–10
863114	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT CARD TRUST 1990–5	CF–10
865166	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT CARD TRUST 1990–6	CF–10
866792	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT CARD TRUST 1990–7	CF–10
879068	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT CARD TRUST 1990–8	CF–10
870737	CITIBANK SOUTH DAKOTA NA STANDARD CREDIT MASTER TR 1 1991–1	CF–10
020405	CITICORP	CF–02
889302	CITICORP INVESTMENT BANK LTD	CF–10
892077	CITICORP MORT SEC INC REMIC PASS THRO CITICERT SERIES 1992–1	CF–10
811785	CITICORP MORTGAGE SECURITIES INC	CF–10
020423	CITINATIONAL DEVELOPMENT TRUST	CF–08
810958	CITIZENS & NORTHERN CORP	CF–05
853771	CITIZENS & SOUTHERN 1989 A GRANTOR TRUST	CF–10
704054	CITIZENS BANCORP /MD/	CF–07
813640	CITIZENS BANCSHARES CORP /GA/	CF–06
715762	CITIZENS BANCSHARES INC /LA/	CF–06
855876	CITIZENS BANCSHARES INC /OH/	CF–10
771481	CITIZENS BANCSHARES INC /WV/	CF–06
351077	CITIZENS BANKING CORP	CF–07
887136	CITIZENS FINANCIAL CORP /KY/	CF–10
764156	CITIZENS FINANCIAL CORP/DE/	CF–06
739421	CITIZENS FINANCIAL SERVICES INC	CF–06
702163	CITIZENS FIRST BANCORP INC /NJ/	CF–03
024090	CITIZENS INC	CF–06
863026	CITIZENS NATIONAL BANK CORP /IN/	CF–10
883231	CITIZENS NATIONAL CORP /FL	CF–10
315176	CITIZENS SAVINGS FINANCIAL CORP	CF–09
802971	CITIZENS SECURITY GROUP INC /MN/	CF–07
020520	CITIZENS UTILITIES CO	CF–02
852616	CITRUS FINANCIAL SERVICES INC	CF–10
726854	CITY HOLDING CO	CF–05
778171	CITY INVESTING CO LIQUIDATING TRUST	CF–09
714980	CITY NATIONAL BANCSHARES CORP	CF–06
201461	CITY NATIONAL CORP	CF–03
023413	CITYTRUST BANCORP INC	CF–03
747205	CIVIC BANCORP	CF–08
831486	CIVISTA CORP	CF–04
352363	CLAIBORNE LIZ INC	CF–03
034115	CLAIRES STORES INC	CF–05
814503	CLAJON CAPITAL INC	CF–08
814504	CLAJON HOLDINGS L P	CF–08
789318	CLANCY SYSTEMS INTERNATIONAL INC /CO/	CF–09
020740	CLARCOR INC	CF–04
710632	CLAREMONT ASSOCIATES	CF–09
730409	CLARIDGE HOTEL & CASINO CORP	CF–04
834154	CLARITY HOLDINGS CORP	CF–09
768681	CLARK COUNTY PROPERTIES 5	CF–07
805370	CLARK DICK PRODUCTIONS INC	CF–06
109710	CLARK EQUIPMENT CO /DE/	CF–03
829596	CLARK MELVIN SECURITIES CORP /DE/	CF–08
020762	CLARK OIL & REFINING CORP	CF–03
020784	CLARKE CORP	CF–09
020819	CLARY CORP	CF–07
719547	CLAYTON HOMES INC	CF–03
020871	CLAYTON SILVER MINES INC	CF–08
880115	CLAYTON WILLIAMS ENERGY INC /DE	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
822818	CLEAN HARBORS INC	CF–04
739708	CLEAR CHANNEL COMMUNICATIONS INC	CF–05
764065	CLEVELAND CLIFFS INC	CF–03
020947	CLEVELAND ELECTRIC ILLUMINATING CO	CF–02
020975	CLEVETRUST REALTY INVESTORS	CF–05
793596	CLIFF ENGLE LTD /NY/	CF–08
831964	CLIFFS DRILLING CO	CF–04
788069	CLIFTON INCOME FUND LTD PARTNERSHIP II	CF–08
716646	CLINICAL DATA INC	CF–07
818725	CLINICAL HOMECARE LTD	CF–09
805326	CLINICAL TECHNOLOGIES ASSOCIATES INC	CF–08
882387	CLINICOM INC	CF–10
881808	CLINICORP INC	CF–10
773280	CLINTON APPALACHIAN IX LTD PARTNERSHIP	CF–07
788909	CLINTON APPALACHIAN X LTD PARTNERSHIP	CF–07
702256	CLINTON GAS SYSTEMS INC	CF–05
810571	CLINTON MILLS INC	CF–04
021076	CLOROX CO /DE/	CF–02
727739	CLOTHESTIME INC	CF–05
837103	CLOVER APPRECIATION PROPERTIES I L P	CF–09
818671	CLOVER INCOME PROPERTIES II L P	CF–06
844151	CLOVER INCOME PROPERTIES III LP	CF–09
802679	CLOVER INCOME PROPERTIES L P	CF–06
205171	CLR CORP	CF–05
027894	CLUB AMERICA INC	CF–09
846872	CLUB CAR INC	CF–05
803573	CLUB DE SPORT INC	CF–08
845807	CLUB USPN INC	CF–10
889266	CLUCKERS WOOD ROASTED CHICKEN INC	CF–10
802902	CLYDE FINANCIAL CORP	CF–04
852448	CM COMMUNICATIONS INC	CF–07
822150	CM MAGNETICS CORP	CF–09
886802	CMCA INC	CF–10
886803	CMCI INC	CF–10
886805	CMHS INC	CF–10
021157	CMI CORP	CF–05
847433	CML CHURCH MORTGAGE INC	CF–10
867203	CML CHURCH MORTGAGE TRUST 1990 RATED SERIES A–1	CF–10
729576	CML GROUP INC	CF–04
870771	CMO MORTGAGE INVESTORS TRUSTS	CF–10
862420	CMS DATA CORP	CF–07
811156	CMS ENERGY CORP	CF–02
764864	CMS ENHANCEMENTS INC	CF–05
886811	CMSF INC	CF–10
021175	CNA FINANCIAL CORP	CF–02
839928	CNB BANCORP INC /NY/	CF–09
724198	CNB BANCSHARES INC	CF–07
764581	CNB CORP /SC/	CF–05
700916	CNB FINANCIAL CORP/KS	CF–04
736772	CNB FINANCIAL CORP/PA	CF–05
769644	CNC HOLDING CORP/DE	CF–03
021193	CNL FINANCIAL CORP	CF–08
806510	CNL INCOME FUND II LTD	CF–06
817845	CNL INCOME FUND III LTD	CF–06
829739	CNL INCOME FUND IV LTD	CF–09
863779	CNL INCOME FUND IX LTD	CF–10
788338	CNL INCOME FUND LTD	CF–09
837985	CNL INCOME FUND V LTD	CF–09
837986	CNL INCOME FUND VI LTD	CF–09
863785	CNL INCOME FUND X LTD	CF–10
879980	CNL INCOME FUND XI LTD	CF–10
879982	CNL INCOME FUND XII LTD	CF–10
893562	CNL INCOME FUND XIII LTD	CF–10
814255	CNS INC /DE/	CF–07
816249	COACHMAN INC	CF–07
787494	COACHMAN INNS INCOME LTD PARTNERSHIP	CF–07
021212	COACHMEN INDUSTRIES INC	CF–05
855372	COALMONT INC	CF–10
728303	COAST DISTRIBUTION SYSTEM	CF–05
841074	COAST SAVINGS FINANCIAL INC	CF–09
319616	COASTAL 1981 DEVELOPMENT PROGRAM LTD	CF–09
708132	COASTAL 1983 DRILLING PROGRAM LTD	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
732366	COASTAL 1984 DRILLING PROGRAM LTD	CF-09
740933	COASTAL 1984-B DRILLING PROGRAM LTD	CF-09
757771	COASTAL 1985 DRILLING PROGRAM LTD	CF-09
769522	COASTAL 1985-B DRILLING PROGRAM LTD	CF-09
783747	COASTAL 1986 DRILLING PROGRAM LTD	CF-09
812067	COASTAL 1987 DRILLING PROGRAM LTD	CF-09
021267	COASTAL CORP	CF-02
874787	COASTAL HEALTHCARE GROUP INC	CF-10
792220	COASTAL STRATEGIES INCOME FUND A	CF-08
792222	COASTAL STRATEGIES INCOME FUND B	CF-08
817133	COASTAL STRATEGIES INCOME FUND C	CF-09
310285	COASTLAND CORP OF FLORIDA	CF-08
049444	COBB RESOURCES CORP	CF-07
317540	COCA COLA BOTTLING CO CONSOLIDATED /DE/	CF-03
021344	COCA COLA CO	CF-02
804055	COCA COLA ENTERPRISES INC	CF-02
356799	CODA ENERGY INC	CF-06
821509	CODE ALARM INC	CF-06
318379	CODENOLL TECHNOLOGY CORP	CF-07
730390	CODERCARD INC	CF-08
806279	CODORUS VALLEY BANCORP INC	CF-05
215466	COEUR D ALENE MINES CORP	CF-04
822814	COGENRON INC	CF-09
851205	COGNEX CORP	CF-06
021438	COGNITRONICS CORP	CF-07
021510	COHERENT INC	CF-04
863924	COHO RESOURCES INC	CF-10
021535	COHU INC	CF-06
021627	COLEMAN CO INC	CF-10
021665	COLGATE PALMOLIVE CO	CF-02
356830	COLLABORATIVE RESEARCH INC	CF-06
021686	COLLAGEN CORP /DE	CF-05
888859	COLLATERAL INVESTMENT CORP	CF-10
866840	COLLATERALIZED MORTGAGE OBLIGATION TRUST 65	CF-10
868657	COLLATERALIZED MORTGAGE OBLIGATION TRUST 67	CF-10
762852	COLLATERALIZED MORTGAGE SECURITIES CORP	CF-09
835345	COLLECTIVE BANCORP INC	CF-09
824575	COLLEGE BOUND INC	CF-07
106998	COLLINS & AIKMAN GROUP INC	CF-02
846815	COLLINS & AIKMAN HOLDINGS CORP	CF-02
790416	COLLINS FUTURES FUND III	CF-09
021759	COLLINS INDUSTRIES INC	CF-05
092339	COLONIAL BANCGROUP INC	CF-07
021828	COLONIAL COMMERCIAL CORP	CF-06
853995	COLONIAL COMPANIES INC	CF-05
811243	COLONIAL DATA TECHNOLOGIES CORP	CF-07
060653	COLONIAL GAS CO	CF-04
783282	COLONIAL GROUP INC /MA/	CF-05
870858	COLONIAL MORTGAGE MANAGEMENT CORP	CF-10
822399	COLONIAL NATIONAL BANK USA	CF-10
319000	COLONIAL STORAGE CENTERS I LTD	CF-07
357175	COLONIAL STORAGE CENTERS II LTD	CF-07
715763	COLONIAL STORAGE CENTERS III LTD	CF-07
869296	COLONIAL TRUST CO /AZ	CF-10
711669	COLONY BANKCORP INC	CF-09
771617	COLOR SYSTEMS TECHNOLOGY INC/DE	CF-07
276780	COLOR TILE INC	CF-03
354699	COLORADO GOLD & SILVER INC	CF-08
200155	COLORADO INTERSTATE GAS CO	CF-02
021956	COLORADO NATIONAL BANKSHARES INC	CF-03
752757	COLORADO UTE ELECTRIC ASSOCIATION INC	CF-03
832369	COLTEC HOLDINGS INC	CF-02
201493	COLTEC INDUSTRIES INC	CF-03
887343	COLUMBIA BANKING SYSTEM INC	CF-10
701286	COLUMBIA FUTURES FUND	CF-07
022099	COLUMBIA GAS SYSTEM INC	CF-02
860730	COLUMBIA HOSPITAL CORP	CF-10
821995	COLUMBIA LABORATORIES INC	CF-06
751683	COLUMBIA LEASE INCOME FUND A LP	CF-07
751684	COLUMBIA LEASE INCOME FUND B LP	CF-07
769332	COLUMBIA LEASE INCOME FUND II-A LP	CF-07
769333	COLUMBIA LEASE INCOME FUND II-B LP	CF-09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
769334	COLUMBIA LEASE INCOME FUND II–C LP	CF–09
769335	COLUMBIA LEASE INCOME FUND II–D LP	CF–08
769336	COLUMBIA LEASE INCOME FUND II–E LP	CF–08
022120	COLUMBIA MANAGEMENT CO	CF–07
779608	COLUMBIA REAL ESTATE INVESTMENTS INC	CF–03
824204	COLUMBIA SAVINGS & LOAN ASSOCIATION/CA/	CF–02
793521	COLUMBIAN ENERGY CO LTD PARTNERSHIP	CF–07
806118	COLUMBIAN OIL & GAS PRODUCTION PROGRAM 1–A LP	CF–08
806119	COLUMBIAN OIL & GAS PRODUCTION PROGRAM 1–B LP	CF–09
823975	COLUMBUS ENERGY CORP	CF–09
022198	COLUMBUS SOUTHERN POWER CO /OH/	CF–02
732700	COM TEK RESOURCES INC	CF–07
714281	COM VU CORP	CF–08
835344	COMAIR HOLDINGS INC	CF–09
022252	COMARCO INC	CF–06
741316	COMBANCORP	CF–06
744152	COMBINED ASSETS INC	CF–09
829342	COMBINED ENTERTAINMENT ORGANIZATION INC	CF–09
711419	COMCAST CABLEVISION OF PHILADELPHIA INC	CF–07
885811	COMCAST CELLULAR CORPORATION	CF–10
022301	COMCAST CORP	CF–02
878945	COMCENTRAL CORP/UT	CF–10
718451	COMCOA INC	CF–06
814246	COMDATA HOLDINGS CORP	CF–03
022306	COMDATA NETWORK INC	CF–09
230131	COMDIAL CORP	CF–05
722487	COMDISCO INC	CF–02
871978	COMDISCO RECEIVABLES INC	CF–10
871979	COMDISCO RECEIVABLES TRUST 1991–A	CF–10
885626	COMDISCO RECEIVABLES TRUST 1992 A	CF–10
028412	COMERICA INC /NEW/	CF–02
748856	COMET ENTERTAINMENT INC	CF–08
825393	COMFED BANCORP INC	CF–03
730030	COMM BANCORP INC	CF–08
856130	COMMAND CREDIT CORP	CF–08
864509	COMMAND SECURITY CORP	CF–10
715096	COMMERCE BANCORP INC /NJ/	CF–05
022356	COMMERCE BANCSHARES INC /MO/	CF–06
022366	COMMERCE CLEARING HOUSE INC	CF–03
109757	COMMERCE GROUP CORP /DE/	CF–07
811612	COMMERCE GROUP INC /MA	CF–09
773319	COMMERCE NATIONAL CORP	CF–06
814606	COMMERCE VENTURES INC	CF–10
720883	COMMERCEBANCORP	CF–05
854096	COMMERCIAL ACQUISITIONS CORP /CO/	CF–10
717059	COMMERCIAL BANCORP	CF–05
022390	COMMERCIAL BANCORPORATION OF COLORADO	CF–09
726738	COMMERCIAL BANCSHARES INC /WV/	CF–03
201499	COMMERCIAL CREDIT CO	CF–02
022412	COMMERCIAL DECAL INC	CF–07
769400	COMMERCIAL DEVELOPMENT FUND 85	CF–06
744778	COMMERCIAL FEDERAL CORP	CF–06
022428	COMMERCIAL INTERNATIONAL CORP	CF–06
022470	COMMERCIAL INTERTECH CORP	CF–04
022444	COMMERCIAL METALS CO	CF–03
878235	COMMERCIAL MORTGAGE RESOURCES CORP	CF–10
828535	COMMERCIAL NATIONAL FINANCIAL CORP /MI	CF–09
866054	COMMERCIAL NATIONAL FINANCIAL CORP /PA	CF–10
022460	COMMERCIAL PROGRAMMING UNLIMITED INC	CF–06
700705	COMMODITY STRATEGY PARTNERS	CF–07
310913	COMMODITY TREND TIMING FUND	CF–07
702655	COMMODITY TREND TIMING FUND II	CF–06
318294	COMMODITY VENTURE FUND	CF–07
071528	COMMODORE ENVIRONMENTAL SERVICES INC /UT	CF–06
800444	COMMON GOAL HEALTH CARE PARTICIPATING MO	CF–06
355574	COMMONWEALTH BANCSHARES CORP	CF–07
835012	COMMONWEALTH BANKSHARES INC	CF–09
022606	COMMONWEALTH EDISON CO	CF–02
071222	COMMONWEALTH ELECTRIC CO	CF–09
071304	COMMONWEALTH ENERGY SYSTEM	CF–02
314485	COMMONWEALTH EQUITY TRUST	CF–03
803771	COMMONWEALTH EQUITY TRUST USA	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
708131	COMMONWEALTH FINANCIAL FUTURES FUND	CF–06
737841	COMMONWEALTH FINANCIAL FUTURES FUND II	CF–06
022620	COMMONWEALTH GAS CO	CF–04
793034	COMMONWEALTH GROWTH FUND I	CF–06
810387	COMMONWEALTH GROWTH FUND II	CF–07
022626	COMMONWEALTH INDUSTRIES CORP	CF–05
799030	COMMONWEALTH MORTGAGE OF AMERICA L P	CF–03
793277	COMMTRON CORP	CF–04
789869	COMMUNICATION CABLE INC	CF–06
863061	COMMUNICATIONS & ENTERTAINMENT CORP	CF–10
355627	COMMUNICATIONS GROUP INC	CF–08
022698	COMMUNICATIONS SATELLITE CORP	CF–02
022701	COMMUNICATIONS SYSTEMS INC/MN	CF–06
727347	COMMUNICATIONS WORLD INTERNATIONAL INC	CF–08
718413	COMMUNITY BANCORP /VT/	CF–06
742170	COMMUNITY BANCORP INC /MA/	CF–05
776848	COMMUNITY BANCORP INC/NY	CF–08
752195	COMMUNITY BANCSHARES INC /DE/	CF–06
867241	COMMUNITY BANCSHARES INC /NC/	CF–10
763585	COMMUNITY BANCSHARES INC /TN	CF–08
723188	COMMUNITY BANK SYSTEM INC	CF–04
714710	COMMUNITY BANKS INC /PA/	CF–05
776815	COMMUNITY BANKSHARES INC /NH/	CF–05
742279	COMMUNITY BANKSHARES INC /VA/	CF–06
771970	COMMUNITY FINANCIAL CORP	CF–08
879532	COMMUNITY FINANCIAL SYSTEMS INC /SD	CF–10
022735	COMMUNITY HEALTH SYSTEMS INC	CF–10
825539	COMMUNITY NATIONAL BANCORP INC	CF–08
855386	COMMUNITY NATIONAL BANCORPORATION	CF–04
022764	COMMUNITY PSYCHIATRIC CENTERS /NV/	CF–03
869447	COMMUNITY TRUST FINANCIAL SERVICES CORPORATION	CF–10
023055	COMNET CORP	CF–06
022788	COMP U CHECK INC	CF–08
714154	COMPAQ COMPUTER CORP	CF–02
277809	COMPARATOR SYSTEMS CORP	CF–07
811273	COMPASS FUTURES FUND	CF–09
780151	COMPLIANCE RECYCLING INDUSTRIES INC	CF–08
818973	COMPONENTGUARD INC	CF–07
022872	COMPREHENSIVE CARE CORP	CF–04
319085	COMPRESSION LABS INC	CF–05
720031	COMPTEK RESEARCH INC/NY	CF–06
848462	COMPTRONIX CORPORATION	CF–06
736291	COMPUCOM SYSTEMS INC	CF–05
022912	COMPUDYNE CORP	CF–06
790272	COMPUFLIGHT INC	CF–08
700998	COMPUMED INC	CF–07
880323	COMPUSA INC	CF–10
724027	COMPUSONICS CORP	CF–08
777844	COMPUSONICS VIDEO CORP	CF–08
356028	COMPUTER ASSOCIATES INTERNATIONAL INC	CF–02
022962	COMPUTER AUTOMATION INC	CF–07
022973	COMPUTER COMMUNICATIONS INC	CF–07
879703	COMPUTER CONCEPTS CORP /DE	CF–10
022989	COMPUTER DATA SYSTEMS INC	CF–05
311507	COMPUTER DEVICES INC /MD	CF–08
023019	COMPUTER HORIZONS CORP	CF–06
023023	COMPUTER IDENTICS CORP /MA/	CF–07
716903	COMPUTER LANGUAGE RESEARCH INC	CF–05
356446	COMPUTER MEMORIES INC	CF–06
701319	COMPUTER NETWORK TECHNOLOGY CORP	CF–07
893816	COMPUTER OUTSOURCING SERVICES INC	CF–10
874445	COMPUTER PETROLEUM CORP /MN	CF–10
792986	COMPUTER POWER INC	CF–06
023071	COMPUTER PRODUCTS INC	CF–05
201511	COMPUTER RESEARCH INC	CF–07
023082	COMPUTER SCIENCES CORP	CF–03
023111	COMPUTER TASK GROUP INC	CF–05
764841	COMPUTER TELEPHONE CORP	CF–07
023120	COMPUTER TRANSCEIVER SYSTEMS INC	CF–08
730626	COMPUTERIZED BUYING NETWORK INC	CF–08
720507	COMPUTRAC INC	CF–06
201513	COMSHARE INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
823246	COMSOUTH BANKSHARES INC	CF–08
717410	COMSTOCK INDUSTRIES INC	CF–09
023194	COMSTOCK RESOURCES INC	CF–06
023197	COMTECH TELECOMMUNICATIONS CORP /DE/	CF–06
352988	COMTEX SCIENTIFIC CORP	CF–08
769525	COMTREX SYSTEMS CORP	CF–08
803014	COMVERSE TECHNOLOGY INC/NY/	CF–06
842233	CON TECH SYSTEMS INC	CF–10
023217	CONAGRA INC /DE/	CF–02
769208	CONAIR CORP/DE/NEW	CF–04
879966	CONCEPTRONIC INC / DE	CF–10
891035	CONCEPTS DIRECT INC	CF–10
891087	CONCHORD EXPERT TECHNOLOGIES INC	CF–10
831961	CONCORD CAMERA CORP	CF–06
844055	CONCORD CAPITAL INC	CF–09
740112	CONCORD COMPUTING CORP	CF–06
023249	CONCORD FABRICS INC	CF–05
808460	CONCORD MILESTONE PLUS L P	CF–09
023259	CONCORD TELEPHONE CO	CF–05
832483	CONCORDE CAREER COLLEGES INC	CF–06
215503	CONCORDE HOLDINGS CORP	CF–08
729156	CONCOURSE CORP	CF–08
749038	CONCURRENT COMPUTER CORP/DE	CF–04
828744	CONDEV LAND FUND II LTD	CF–09
795280	CONDEV LAND GROWTH FUND 86 LTD	CF–07
831375	CONDOR CAPITAL INC	CF–09
845815	CONDOR SERVICES INC	CF–10
831378	CONDOR WEST CORP	CF–09
023304	CONE MILLS CORP	CF–03
023314	CONESCO INDUSTRIES LTD	CF–07
854727	CONESTOGA ENTERPRISES INC	CF–05
023315	CONESTOGA TELEPHONE & TELEGRAPH CO	CF–05
756768	CONFERTECH INTERNATIONAL INC	CF–07
791679	CONGRESS INDUSTRIES INC	CF–08
745770	CONGRESS STREET PROPERTIES INC	CF–06
881502	CONJECTURE INC	CF–10
215506	CONKLIN CO INC	CF–06
816956	CONMED CORP	CF–06
804147	CONNECTICUT BANCORP INC	CF–05
310103	CONNECTICUT ENERGY CORP	CF–04
733460	CONNECTICUT GENERAL EQUITY PROPERTIES I	CF–06
716008	CONNECTICUT GENERAL REALTY INVESTORS II	CF–06
745471	CONNECTICUT GENERAL REALTY INVESTORS III	CF–05
358456	CONNECTICUT GENERAL REALTY INVESTORS LTD	CF–06
023426	CONNECTICUT LIGHT & POWER CO	CF–02
023432	CONNECTICUT NATURAL GAS CORP	CF–01
276209	CONNECTICUT WATER SERVICE INC / CT	CF–04
792397	CONNER PERIPHERALS INC	CF–03
023503	CONOLOG CORP	CF–07
810328	CONQUEST AIRLINES CORP	CF–06
845880	CONQUEST VENTURES INC	CF–10
719241	CONSECO INC	CF–03
855890	CONSERVATIVE SAVINGS CORP	CF–10
795090	CONSILIUM INC	CF–06
843462	CONSOLIDATED AMERICAN INDUSTRIES INC /DE	CF–09
023591	CONSOLIDATED CAPITAL CORP/FL/	CF–07
201529	CONSOLIDATED CAPITAL GROWTH FUND	CF–05
352983	CONSOLIDATED CAPITAL INSTITUTIONAL PROPERTIES	CF–04
719184	CONSOLIDATED CAPITAL INSTITUTIONAL PROPERTIES 2	CF–04
766890	CONSOLIDATED CAPITAL INSTITUTIONAL PROPERTIES 3	CF–05
839426	CONSOLIDATED CAPITAL OF NORTH AMERICA IN	CF–09
275251	CONSOLIDATED CAPITAL PROPERTIES I	CF–05
311867	CONSOLIDATED CAPITAL PROPERTIES II	CF–05
317331	CONSOLIDATED CAPITAL PROPERTIES III	CF–05
355804	CONSOLIDATED CAPITAL PROPERTIES IV	CF–09
725614	CONSOLIDATED CAPITAL PROPERTIES V	CF–05
755908	CONSOLIDATED CAPITAL PROPERTIES VI	CF–06
783321	CONSOLIDATED CAPITAL PROPERTIES VII	CF–06
769902	CONSOLIDATED CAPITAL VENTURE PROPERTIES	CF–05
846584	CONSOLIDATED CIGAR CORP	CF–10
023632	CONSOLIDATED EDISON CO OF NEW YORK INC	CF–02
818787	CONSOLIDATED ENERGY SYSTEMS INC /CA/	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
023648	CONSOLIDATED EQUITIES CORP	CF–05
023657	CONSOLIDATED FIBRES INC	CF–06
838808	CONSOLIDATED FINANCIAL CORP /DE/	CF–09
023675	CONSOLIDATED FREIGHTWAYS INC	CF–01
752346	CONSOLIDATED IMAGING CORP	CF–07
023738	CONSOLIDATED NATURAL GAS CO	CF–02
023744	CONSOLIDATED OIL & GAS INC	CF–06
023750	CONSOLIDATED PACKAGING CORP	CF–05
023752	CONSOLIDATED PAPERS INC	CF–01
093859	CONSOLIDATED PRODUCTS INC /IN/	CF–05
810765	CONSOLIDATED RAIL CORP /PA/	CF–02
705188	CONSOLIDATED RESOURCES HEALTH CARE FUND I	CF–09
732247	CONSOLIDATED RESOURCES HEALTH CARE FUND II	CF–06
744594	CONSOLIDATED RESOURCES HEALTH CARE FUND III	CF–06
752895	CONSOLIDATED RESOURCES HEALTH CARE FUND IV	CF–05
764544	CONSOLIDATED RESOURCES HEALTH CARE FUND V	CF–05
777953	CONSOLIDATED RESOURCES HEALTH CARE FUND VI	CF–05
023778	CONSOLIDATED SILVER CORP	CF–08
768835	CONSOLIDATED STORES CORP /DE/	CF–04
823189	CONSOLIDATED TECHNOLOGY INC	CF–09
023795	CONSOLIDATED TOMOKA LAND CO	CF–05
029806	CONSTAR INTERNATIONAL INC	CF–04
753766	CONSTELLATION BANCORP	CF–08
809794	CONSTITUTION BANCORP OF NEW ENGLAND INC	CF–08
793925	CONSTON CORP	CF–05
313632	CONSUL RESTAURANT CORP	CF–05
846718	CONSULIER ENGINEERING INC	CF–07
312950	CONSUMAT SYSTEMS INC	CF–06
889609	CONSUMER PORTFOLIO SERVICES INC	CF–10
100320	CONSUMERS FINANCIAL CORP	CF–09
201533	CONSUMERS POWER CO	CF–02
023910	CONSUMERS WATER CO	CF–04
798916	CONTAINER CORP OF AMERICA /DE/	CF–02
822419	CONTEL CELLULAR INC	CF–04
024186	CONTEL OF CALIFORNIA INC	CF–03
316647	CONTINENTAL AIRLINES HOLDINGS INC	CF–02
319687	CONTINENTAL AIRLINES INC /DE/	CF–03
847926	CONTINENTAL BANCORPORATION	CF–10
024058	CONTINENTAL BANK CORP	CF–02
355069	CONTINENTAL CABLEVISION INC	CF–02
835909	CONTINENTAL CAPITAL RESOURCES INC	CF–09
753282	CONTINENTAL CONNECTOR INDUSTRIES INC	CF–07
024011	CONTINENTAL CORP	CF–02
354761	CONTINENTAL HEALTH AFFILIATES INC	CF–05
024055	CONTINENTAL HERITAGE CORP	CF–08
752198	CONTINENTAL HOLDINGS INC	CF–02
796122	CONTINENTAL HOMES HOLDING CORP	CF–04
024077	CONTINENTAL INVESTMENT CORP /GA/	CF–08
024104	CONTINENTAL MATERIALS CORP	CF–05
802284	CONTINENTAL MEDICAL SYSTEMS INC /DE/	CF–04
024148	CONTINENTAL REAL ESTATE PARTNERS LTD	CF–07
024152	CONTINENTAL RECREATION CORP	CF–08
096608	CONTINUUM CO INC	CF–05
887309	CONTROL DATA SYSTEMS, INC	CF–01
769626	CONTROL RESOURCE INDUSTRIES INC	CF–06
824305	CONVERGENCE INC	CF–09
811870	CONVERGENT SOLUTIONS INC /NY/	CF–06
868738	CONVEST ENERGY CORP /TX/	CF–10
766776	CONVEST ENERGY PARTNERS LTD	CF–06
769394	CONVEST INCOME PROGRAM VII–F	CF–08
743653	CONVEX COMPUTER CORP	CF–04
780386	CONWOOD CAPITAL CORP	CF–08
882408	COOK PROPERTIES I LTD PARTNERSHIP	CF–10
832412	COOKER RESTAURANT CORP /OH/	CF–06
711404	COOPER COMPANIES INC	CF–04
720062	COOPER DEVELOPMENT CO	CF–05
024454	COOPER INDUSTRIES INC	CF–02
024473	COOPER LABORATORIES INC	CF–10
759718	COOPER LIFE SCIENCES INC	CF–06
024491	COOPER TIRE & RUBBER CO	CF–03
829297	COOPERATIVE UTILITY TRUST BIG RIVERS SER	CF–09
851872	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988 A–11	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
851876	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988 A–12	CF–10
851870	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988–A10	CF–10
832942	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988–A7	CF–10
832943	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988–A8	CF–10
832944	COOPERATIVE UTILITY TRUST CAJUN SERIES 1988–A9	CF–10
857100	COORDINATED MEDICAL SERVICES OF NORTH CA	CF–10
024545	COORS ADOLPH CO	CF–02
020224	COPELAND AL ENTERPRISES INC	CF–03
824209	COPLEY PENSION PROPERTIES VI	CF–09
841285	COPLEY PENSION PROPERTIES VII	CF–09
769017	COPLEY PROPERTIES INC	CF–05
784928	COPLEY REALTY INCOME PARTNERS 1	CF–06
809765	COPLEY REALTY INCOME PARTNERS 2	CF–09
829906	COPLEY REALTY INCOME PARTNERS 3	CF–09
847450	COPLEY REALTY INCOME PARTNERS 4	CF–10
715446	COPYTELE INC	CF–07
874865	COR THERAPEUTICS INC / DE	CF–10
821356	CORAL COMPANIES INC	CF–07
835176	CORCAP INC	CF–05
316402	CORCOM INC	CF–06
713996	CORDATUM INC	CF–08
024654	CORDIS CORP	CF–04
091817	CORE INDUSTRIES INC	CF–04
069952	CORESTATES FINANCIAL CORP	CF–02
791298	CORFACTS INC	CF–08
890168	CORKEN INC	CF–10
716407	CORNERSTONE FINANCIAL CORP	CF–06
809767	CORNERSTONE MORTGAGE INVESTMENT GROUP II INC	CF–09
790524	CORNERSTONE MORTGAGE INVESTMENT GROUP INC	CF–09
024741	CORNING INC /NY	CF–02
024751	CORNING NATURAL GAS CORP	CF–06
855879	CORPORATE ACQUISITION GROUP INC	CF–10
726911	CORPORATE DATA SCIENCES INC	CF–05
811644	CORPORATE FINANCIAL VENTURES INC	CF–09
024900	CORPORATE INVESTMENT CO	CF–06
741557	CORPORATE MANAGEMENT GROUP INC /FL/	CF–08
276280	CORPORATE PROPERTY ASSOCIATES	CF–06
778214	CORPORATE PROPERTY ASSOCIATES 10 INC	CF–10
873394	CORPORATE PROPERTY ASSOCIATES 11 INC	CF–10
312918	CORPORATE PROPERTY ASSOCIATES 2	CF–05
350745	CORPORATE PROPERTY ASSOCIATES 3	CF–05
706005	CORPORATE PROPERTY ASSOCIATES 4	CF–05
718075	CORPORATE PROPERTY ASSOCIATES 5	CF–05
750456	CORPORATE PROPERTY ASSOCIATES 6	CF–05
789459	CORPORATE PROPERTY ASSOCIATES 7	CF–05
824978	CORPORATE PROPERTY ASSOCIATES 8 LP	CF–09
845028	CORPORATE PROPERTY ASSOCIATES 9 L P	CF–10
785898	CORPORATE REALTY INCOME FUND I L P	CF–05
853075	CORPORATE REALTY INCOME TRUST I	CF–10
815273	CORPORATE SOFTWARE INCORPORATED	CF–05
757012	CORPUS CHRISTI BANCSHARES INC	CF–05
739404	CORRECTIONS CORPORATION OF AMERICA	CF–05
785562	CORRECTIONS SERVICES INC	CF–08
849636	CORTEX PHARMACEUTICALS INC/DE/	CF–07
774569	CORTLAND BANCORP INC	CF–05
796317	CORTLAND FIRST FINANCIAL CORP	CF–05
882100	CORVAS INTERNATIONAL INC/CA	CF–10
874866	CORVEL CORP	CF–10
793520	COSMETIC & FRAGRANCE CONCEPTS INC	CF–06
718096	COSMO COMMUNICATIONS CORP	CF–06
027025	COSTAR CORP	CF–05
734198	COSTCO WHOLESALE CORP	CF–03
842813	COTA BIOTECH INC	CF–09
025095	COTTER & CO	CF–03
025118	COTTON STATES LIFE & HEALTH INSURANCE CO	CF–06
025191	COUNTRYWIDE CREDIT INDUSTRIES INC	CF–03
773468	COUNTRYWIDE MORTGAGE INVESTMENTS INC /DE	CF–02
775748	COUNTRYWIDE MORTGAGE OBLIGATIONS III INC	CF–02
814389	COUNTRYWIDE MORTGAGE TRUST 1987–I	CF–05
816430	COUNTRYWIDE MORTGAGE TRUST 1987–II	CF–08
830480	COUNTY BANK CORP	CF–09
025212	COURIER CORP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
025232	COUSINS PROPERTIES INC	CF-04
025243	COVENTRY CARE INC	CF-07
867440	COVENTRY CORP	CF-10
814849	COVINGTON DEVELOPMENT GROUP INC	CF-05
880742	COZUMEL FUNDING INC	CF-10
351717	CPAC INC	CF-06
701347	CPB INC	CF-04
025350	CPC INTERNATIONAL INC	CF-02
808411	CPI ACQUISITION INC	CF-05
889348	CPI AEROSTRUCTURES INC	CF-10
025354	CPI CORP	CF-04
886812	CPS ASSOCIATES INC	CF-10
025360	CPT CORP	CF-06
025373	CRACKER BARREL OLD COUNTRY STORE INC	CF-04
856250	CRAFTMADE INTERNATIONAL INC	CF-07
785939	CRAFTMATIC CONTOUR INDUSTRIES INC	CF-10
872802	CRAGIN FINANCIAL CORP	CF-10
110985	CRAIG CORP	CF-05
878865	CRAIG JENNY INC /DE	CF-10
319497	CRAMER INC	CF-09
025445	CRANE CO /DE/	CF-03
025475	CRAWFORD & CO	CF-05
350853	CRAWFORD ENERGY INC	CF-09
857101	CRAY COMPUTER CORP	CF-05
025506	CRAY RESEARCH INC	CF-03
712815	CREATIVE COMPUTER APPLICATIONS INC	CF-08
846614	CREATIVE LEARNING PRODUCTS INC	CF-08
814919	CREATIVE RESOURCES INC	CF-09
785321	CREATIVE TECHNOLOGIES CORP	CF-08
885550	CREDIT ACCEPTANCE CORPORATION	CF-10
869276	CREDIT DEPOT CORP	CF-10
277924	CREDO PETROLEUM CORP	CF-07
883476	CRESCENT BANKING CO	CF-10
874017	CRESCENT CAPITAL INC / DE	CF-10
715795	CRESCOTT INC	CF-06
863111	CREST INDUSTRIES INC	CF-10
101880	CRESTAR FINANCIAL CORP	CF-02
025657	CRESTED CORP	CF-07
025652	CRESTEK INC /NJ/	CF-07
864901	CRESTMONT FINANCIAL CORP	CF-10
778971	CRESTWOOD REALTY INVESTORS INC/DE	CF-05
808377	CRI HOTEL INCOME PARTNERS L P	CF-06
847322	CRI INSURED MORTGAGE ASSOCIATION INC	CF-03
850143	CRI LIQUIDATING REIT INC	CF-03
820739	CRITICAL INDUSTRIES INC	CF-06
812121	CRITICARE SYSTEMS INC /DE/	CF-06
893181	CROCKER REALTY INVESTORS INC	CF-10
025743	CROFF OIL CO	CF-08
887149	CROGHAN BANCSHARES INC	CF-10
025757	CROMPTON & KNOWLES CORP	CF-04
810818	CROP GENETICS INTERNATIONAL CORP	CF-07
277721	CROSS & TRECKER CORP	CF-03
025793	CROSS A T CO	CF-04
881787	CROSS TIMBERS ROYALTY TRUST	CF-10
886033	CROSSCOMM CORP	CF-10
065905	CROWELL & CO INC /GA/	CF-07
792455	CROWLEY FINANCIAL SERVICES INC	CF-08
025871	CROWLEY MILNER & CO	CF-05
778808	CROWN ANDERSEN INC	CF-06
706244	CROWN BANCORP	CF-06
719798	CROWN BOOKS CORP	CF-05
025885	CROWN CENTRAL PETROLEUM CORP /MD/	CF-01
025890	CROWN CORK & SEAL CO INC	CF-02
025895	CROWN CRAFTS INC	CF-05
876528	CROWN ENERGY CORP	CF-10
845777	CROWN NATIONAL BANCORPORATION INC	CF-09
841555	CROWN RESOURCES CORP	CF-09
025933	CROWNAMERICA INC	CF-06
025941	CRSS INC	CF-04
733775	CRUISE AMERICA INC	CF-05
862692	CRYO CELL INTERNATIONAL INC	CF-10
834365	CRYOMEDICAL SCIENCES INC	CF-07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
799365	CRYOTECH INDUSTRIES INC	CF–06
778169	CRYSTAL BRANDS INC	CF–03
026020	CRYSTAL MOUNTAIN INC	CF–07
745907	CRYSTAL OIL CO /LA/	CF–05
830489	CRYSTAL VENTURE CORP	CF–09
792157	CS PRIMO CORP	CF–09
781883	CSA FINANCE CORP	CF–05
858801	CSA INCOME FUND IV LIMITED PARTNERSHIP	CF–10
809224	CSA INCOME FUND LIMITED PARTNERSHIP II	CF–06
831890	CSA INCOME FUND LIMITED PARTNERSHIP III	CF–05
764627	CSA INCOME FUND LTD PARTNERSHIP I–B	CF–08
764628	CSA INCOME FUND LTD PARTNERSHIP I–C	CF–08
764629	CSA INCOME FUND LTD PARTNERSHIP I–D	CF–07
806400	CSC INDUSTRIES INC	CF–04
085356	CSM ENVIRONMENTAL SYSTEMS INC	CF–07
356037	CSP INC /MA/	CF–06
020629	CSS INDUSTRIES INC	CF–05
277948	CSX CORP	CF–01
088128	CSX TRANSPORTATION INC	CF–01
881975	CTA INCORPORATED	CF–10
026058	CTS CORP	CF–04
356050	CU BANCORP	CF–04
026076	CUBIC CORP /DE/	CF–04
723612	CUC INTERNATIONAL INC /DE/	CF–08
731724	CUCOS INC	CF–07
026093	CULBRO CORP	CF–03
795267	CULINARY CAPITAL CORP	CF–08
039263	CULLEN FROST BANKERS INC	CF–03
026114	CULLUM COMPANIES INC	CF–03
723603	CULP INC	CF–05
830315	CUMBERLAND FEDERAL BANCORPORATION INC	CF–09
790952	CUMBERLAND HEALTHCARE L P I–A	CF–05
882087	CUMBERLAND HOLDINGS INC	CF–10
026172	CUMMINS ENGINE CO INC	CF–02
887355	CUMULUS CORP	CF–10
757790	CUPERTINO NATIONAL BANCORP	CF–06
874212	CURATIVE TECHNOLOGIES INC /MN	CF–10
846005	CURBSTONE ACQUISITION CORP	CF–10
026285	CURTICE BURNS FOODS INC	CF–03
745142	CURTIS HELENE INDUSTRIES INC /DE/	CF–01
026324	CURTISS WRIGHT CORP	CF–03
879360	CUSTOM CHROME INC /DE	CF–10
026361	CUSTOMEDIX CORP	CF–06
026379	CUTCO INDUSTRIES INC	CF–07
018934	CV REIT INC	CF–04
354647	CVB FINANCIAL CORP	CF–04
766792	CVD EQUIPMENT CORP	CF–07
854852	CXR CORP	CF–10
768408	CYANOTECH CORP	CF–08
721295	CYBER DIGITAL INC	CF–08
720013	CYBERMEDIC INC	CF–07
768411	CYBEROPTICS CORP	CF–07
725869	CYBERTEK CORP /DE/	CF–06
354888	CYCARE SYSTEMS INC	CF–05
870755	CYGNUS THERAPEUTIC SYSTEMS	CF–10
729981	CYPRESS BANKS INC	CF–06
878508	CYPRESS CREEK MARKETING INC	CF–10
847486	CYPRESS EQUIPMENT FUND LTD	CF–10
791915	CYPRESS SEMICONDUCTOR CORP /DE/	CF–04
891288	CYPROS PHARMACEUTICAL CORP	CF–10
769589	CYPRUS MINERALS CO	CF–02
725058	CYTOGEN CORP	CF–06
881888	CYTORAD INC	CF–10
883975	CYTOTHERAPEUTICS INC/DE	CF–10
799698	CYTRX CORP	CF–08
888914	D & K WHOLESALE DRUG INC/DE/	CF–10
817879	D H Z CAPITAL CORP	CF–09
830143	D&N FINANCIAL CORP	CF–09
026525	DACOTAH BANK HOLDING CO	CF–05
026537	DAEDALUS ENTERPRISES INC	CF–07
026364	DAHLBERG INC	CF–06
314416	DAIG CORP	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
783412	DAILY JOURNAL CORP	CF–06
813367	DAIN INCOME PROPERTIES–86	CF–06
726370	DAIN PENSION INVESTORS 84	CF–07
756765	DAIN PENSION INVESTORS 85	CF–06
350115	DAIN PROPERTIES 81 LTD	CF–07
715764	DAIN REAL ESTATE PARTNERS I	CF–06
795963	DAIN SOUTHEAST GROWTH PROPERTIES	CF–06
730566	DAIN TEXAS PARTNERS	CF–07
824845	DAINE INDUSTRIES INC	CF–08
721675	DAIRY MART CONVENIENCE STORES INC	CF–04
811028	DAISY SYSTEMS CORP /DE	CF–04
887403	DAISYTEK INTERNATIONAL CORPORATION /DE/	CF–10
840826	DAKA INTERNATIONAL INC	CF–05
870920	DAKOTA BANCORP INC	CF–10
749420	DALLAS SEMICONDUCTOR CORP	CF–05
742686	DALTEX MEDICAL SCIENCES INC	CF–08
883324	DAMARK INTERNATIONAL INC	CF–10
878549	DAMES & MOORE INC /DE/	CF–10
026757	DAMON CORP	CF–04
036127	DAMON GROUP INC	CF–03
745932	DAMSON BIRTCHER REALTY INCOME FUND I	CF–05
773915	DAMSON BIRTCHER REALTY INCOME FUND II LTD PARTNERSHIP	CF–03
026771	DAMSON OIL CORP	CF–05
026780	DANA CORP	CF–02
313616	DANAHER CORP /DE/	CF–03
873730	DANEK GROUP INC /IN	CF–10
026821	DANIEL INDUSTRIES INC	CF–04
225648	DANIELSON HOLDING CORP	CF–09
731241	DANNINGER MEDICAL TECHNOLOGY INC	CF–07
726435	DANZAR INVESTMENT GROUP INC	CF–09
706743	DAROX CORP	CF–07
789965	DART DRUG STORES INC	CF–05
026938	DART GROUP CORP	CF–03
740970	DARTMOUTH BANCORP INC	CF–07
027153	DASH INDUSTRIES INC	CF–06
888165	DATA BROADCASTING CORPORATION	CF–10
026987	DATA DESIGN LABORATORIES INC	CF–05
026990	DATA DIMENSIONS INC	CF–08
796513	DATA DISPLAY CORP	CF–08
026999	DATA GENERAL CORP	CF–03
351998	DATA I/O CORP	CF–05
354827	DATA MEASUREMENT CORP	CF–06
804157	DATA MED CLINICAL SUPPORT SERVICES INC /	CF–09
760462	DATA NATIONAL CORP	CF–08
890924	DATA RACE INC	CF–10
887085	DATA RESEARCH ASSOCIATES INC /MO	CF–10
843364	DATA SERVICES INTERNATIONAL LTD	CF–09
701376	DATA SWITCH CORP	CF–04
027053	DATA SYSTEMS INC OREGON	CF–08
713138	DATA TRANSLATION INC	CF–06
790498	DATA TRANSMISSION NETWORK CORP	CF–06
849315	DATABASE TECHNOLOGIES INC	CF–10
355735	DATAFLEX CORP	CF–06
797221	DATAGUARD RECOVERY SERVICES INC	CF–07
853835	DATAIMAGE INC /DE/	CF–07
704914	DATAKEY INC	CF–07
795760	DATAMAG INC	CF–07
888793	DATAMAP INC /MN/	CF–10
027075	DATAMARINE INTERNATIONAL INC	CF–06
027082	DATAMETRICS CORP	CF–06
819897	DATAPHAZ INC	CF–06
205239	DATAPOINT CORP	CF–04
027093	DATARAM CORP	CF–06
027096	DATASCOPE CORP	CF–05
722582	DATASOUTH COMPUTER CORP	CF–06
027099	DATATAB INC	CF–08
857738	DATATRONIX FINANCIAL SERVICES	CF–10
027109	DATAVISION INC /DE/	CF–08
878775	DATEQ INFORMATION NETWORK INC	CF–10
027116	DATRON SYSTEMS INC/DE	CF–05
814323	DATRONIC EQUIPMENT INCOME FUND XVI L P	CF–10
833409	DATRONIC EQUIPMENT INCOME FUND XVII L P	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
850671	DATRONIC EQUIPMENT INCOME FUND XVIII L P	CF-10
027119	DATUM INC	CF-06
215619	DAUPHIN DEPOSIT CORP	CF-03
277638	DAVEY TREE EXPERT CO	CF-05
854242	DAVID ENTERPRISES INC	CF-10
795803	DAVIN COMPUTER CORP /DE/	CF-08
815017	DAVIN ENTERPRISES INC	CF-08
027326	DAVIS WATER & WASTE INDUSTRIES INC	CF-05
811640	DAVOX CORP	CF-06
873209	DAVSTAR INDUSTRIES LTD /CA/	CF-10
882159	DAW TECHNOLOGIES INC /UT	CF-10
831752	DAWN CAPITAL CORP	CF-09
351231	DAWSON GEOPHYSICAL CO	CF-07
027367	DAXOR CORP	CF-06
027399	DAYLIGHT INDUSTRIES INC	CF-07
027409	DAYTON & MICHIGAN RAILROAD CO	CF-01
027419	DAYTON HUDSON CORP	CF-02
027430	DAYTON POWER & LIGHT CO	CF-02
027442	DBA SYSTEMS INC	CF-06
809799	DBSI TRI EQUITY INCOME FUND	CF-09
027448	DC TRADING & DEVELOPMENT CORP	CF-06
357224	DCB CORP	CF-05
718448	DCNY CORP	CF-02
711054	DCS CAPITAL CORP	CF-04
833083	DCUSA CORP	CF-09
783284	DCX INC	CF-07
109657	DDI PHARMACEUTICALS INC	CF-07
027466	DE ANZA PROPERTIES IX	CF-09
215628	DE ANZA PROPERTIES X	CF-09
352978	DE ANZA PROPERTIES XI LTD	CF-09
351509	DE ANZA PROPERTIES XII LTD	CF-06
028262	DE ROSE INDUSTRIES INC	CF-07
028387	DE TOMASO INDUSTRIES INC	CF-03
027500	DEAN FOODS CO	CF-03
880958	DEAN WITTER GLOBAL PERSPECTIVE PORTFOLIO FUND	CF-10
887495	DEAN WITTER PRINCIPAL SECURED FUTURES FUND LP	CF-10
715779	DEB SHOPS INC	CF-05
775840	DECADE COMPANIES INCOME PROPERTIES	CF-06
820395	DECADES MONTHLY INCOME & APPRECIATION FU	CF-09
850340	DECATHLON ADVISORS LP	CF-10
027594	DECISION SYSTEMS INC	CF-08
357176	DECOM SYSTEMS INC	CF-07
027613	DECORATOR INDUSTRIES INC	CF-07
870571	DEERBANK CORP	CF-10
315189	DEERE & CO	CF-02
027673	DEERE JOHN CAPITAL CORP	CF-02
880984	DEFENSE SOFTWARE & SYSTEMS INC	CF-10
775995	DEFIANCE INC	CF-05
111001	DEKALB ENERGY CO	CF-03
835015	DEKALB GENETICS CORP	CF-04
027748	DEL ELECTRONICS CORP	CF-06
027751	DEL LABORATORIES INC	CF-05
866872	DEL MONTE CORP /NY/	CF-10
866873	DEL MONTE FOODS CO	CF-10
786767	DEL PAINT CORP	CF-08
812630	DEL TACO INCOME PROPERTIES IV	CF-07
711213	DEL TACO RESTAURANT PROPERTIES I	CF-07
749153	DEL TACO RESTAURANT PROPERTIES II	CF-07
786360	DEL TACO RESTAURANT PROPERTIES III	CF-07
725820	DEL TACO RESTAURANTS INC	CF-05
215639	DEL VAL FINANCIAL CORP	CF-04
763827	DELAWARE NATIONAL BANKSHARES CORP	CF-06
757189	DELAWARE OTSEGO CORP	CF-05
729970	DELCHAMPS INC	CF-04
716933	DELCOTT COMMODITY PARTNERS	CF-08
826083	DELL COMPUTER CORP	CF-04
027879	DELMARVA POWER & LIGHT CO /DE/	CF-02
320185	DELMED INC	CF-06
700579	DELPHI FILM ASSOCIATES	CF-09
719615	DELPHI FILM ASSOCIATES II	CF-09
732268	DELPHI FILM ASSOCIATES III	CF-09
764636	DELPHI FILM ASSOCIATES IV	CF-09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
771978	DELPHI FILM ASSOCIATES V	CF–09
859139	DELPHI FINANCIAL GROUP INC	CF–10
814549	DELPHI INFORMATION SYSTEMS INC /DE/	CF–07
027904	DELTA AIR LINES INC /DE/	CF–02
779338	DELTA COMPUTEC INC	CF–08
832229	DELTA GOVERNMENT OPTIONS CORP	CF–09
731139	DELTA MANAGEMENT SYSTEMS INC	CF–08
706343	DELTA NATIONAL BANCORP	CF–06
277375	DELTA NATURAL GAS CO INC	CF–05
846978	DELTA OMEGA TECHNOLOGIES INC	CF–10
821483	DELTA PETROLEUM CORP/CO	CF–08
758328	DELTA RENTAL SYSTEMS INC	CF–08
806624	DELTA WOODSIDE INDUSTRIES INC /DE	CF–03
027984	DELTONA CORP	CF–04
027996	DELUXE CORP	CF–03
312066	DENCOR ENERGY COST CONTROLS INC	CF–08
885531	DENMARK BANCSHARES INC	CF–10
720505	DENNING MOBILE ROBOTICS INC	CF–08
754086	DENPAC CORP	CF–08
784770	DENSE PAC MICROSYSTEMS INC	CF–07
028146	DENTO MED INDUSTRIES INC	CF–07
728330	DEP CORP	CF–05
028209	DEPOSIT GUARANTY CORP	CF–03
870758	DEPRENYL ANIMAL HEALTH INC	CF–10
879993	DEPRENYL USA INC / NJ	CF–10
028238	DERAND REAL ESTATE INVESTMENT TRUST	CF–06
082455	DERWOOD INVESTMENT CORP	CF–06
847479	DESAI FUTURES FUND LIMITED PARTNERSHIP	CF–10
842288	DESIGN INSTITUTE AMERICA INC	CF–09
028323	DESIGNATRONICS INC	CF–06
028325	DESIGNCRAFT INDUSTRIES INC/DE/	CF–07
813298	DESIGNS INC	CF–05
028345	DESOTO INC	CF–01
866282	DESTEC ENERGY INC	CF–10
881283	DESTRON IDI INC	CF–10
028365	DETECTION SYSTEMS INC	CF–06
351397	DETONICS SMALL ARMS LTD	CF–08
028372	DETREX CORPORATION	CF–05
028374	DETROIT & CANADA TUNNEL CORP	CF–06
028385	DETROIT EDISON CO	CF–02
820295	DEUCALION RESEARCH INC	CF–08
818970	DEV TECH CORP	CF–07
028452	DEVCON INTERNATIONAL CORP	CF–05
858710	DEVLIEG BULLARD INC	CF–05
837330	DEVON ENERGY CORP /DE/	CF–05
040542	DEVON GROUP INC	CF–05
830739	DEWANI LAURO MARINE PRODUCT DEVELOPMENT	CF–09
028561	DEWEY ELECTRONICS CORP	CF–07
888138	DEWOLFE COMPANIES INC	CF–10
028582	DEXTER CORP	CF–03
885537	DF&R RESTAURANTS INC	CF–10
833000	DFSOUTHEASTERN INC	CF–09
728376	DH TECHNOLOGY INC	CF–06
028613	DI AN CONTROLS INC	CF–08
320186	DI INDUSTRIES INC	CF–05
314178	DIABLO REAL ESTATE INVESTMENT TRUST	CF–09
887137	DIACRIN INC /DE/	CF–10
719711	DIAGNON CORP	CF–08
726606	DIAGNOSTEK INC	CF–05
794147	DIAGNOSTIC MEDICAL INSTRUMENTS INC/NY	CF–08
702259	DIAGNOSTIC PRODUCTS CORP	CF–05
028630	DIAGNOSTIC RETRIEVAL SYSTEMS INC	CF–05
806850	DIAGNOSTIC SCIENCES INC /NEW/	CF–08
818557	DIAL ONE ACQUISITION INC	CF–09
882363	DIAL PAGE INC /DE/	CF–10
805057	DIAL REIT INC	CF–05
810316	DIAMOND SHAMROCK INC	CF–03
773350	DIAMOND SHAMROCK OFFSHORE PARTNERS LTD P	CF–04
028729	DIAMOND STATE TELEPHONE CO	CF–03
057201	DIANA CORP	CF–05
028742	DIAPULSE CORP OF AMERICA	CF–08
317814	DIASONICS INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
028755	DIBRELL BROTHERS INC	CF–03
727010	DICEON ELECTRONICS INC	CF–05
028823	DIEBOLD INC	CF–03
854775	DIGI INTERNATIONAL INC	CF–06
028866	DIGICON INC	CF–05
814853	DIGIMETRICS INC	CF–07
868373	DIGITAL BIOMETRICS INC	CF–10
712744	DIGITAL COMMUNICATIONS ASSOCIATES INC	CF–04
725731	DIGITAL DEVICES INC	CF–08
028887	DIGITAL EQUIPMENT CORP	CF–01
756759	DIGITAL METCOM INC	CF–07
812703	DIGITAL MICROWAVE CORP /DE/	CF–05
816954	DIGITAL OPTRONICS CORPORATION	CF–07
028895	DIGITAL PRODUCTS CORP	CF–07
318439	DIGITAL RECORDING CORP	CF–08
785557	DIGITAL SOLUTIONS INC	CF–08
764577	DIGITAL TRANSMISSION INC	CF–07
876134	DIGITRAN SYSTEMS INC /DE	CF–10
028917	DILLARD DEPARTMENT STORES INC	CF–02
773428	DILLARD INVESTMENT CO INC	CF–03
843212	DIM INC	CF–09
883899	DIMARK INC	CF–10
841909	DIME FINANCIAL CORP /CT/	CF–09
818073	DIMENSION CAPITAL CORP	CF–08
841447	DIMENSION GROUP INC	CF–09
723799	DIMENSIONAL MEDICINE INC	CF–07
836809	DIMENSIONAL VISIONS GROUP LTD	CF–07
029002	DIODES INC /DEL/	CF–07
708850	DIONEX CORP /DE	CF–05
029006	DIONICS INC	CF–08
840815	DIRECT CONNECT INTERNATIONAL INC	CF–08
879740	DIRECT INVESTMENTS INC	CF–10
745460	DIRECT PHARMACEUTICAL CORP	CF–07
889409	DISCOUNT AUTO PARTS INC	CF–10
866534	DISCOVER CARD TRUST 1990 C	CF–10
869103	DISCOVER CARD TRUST 1990 D	CF–10
872077	DISCOVER CARD TRUST 1991 A	CF–10
878640	DISCOVER CARD TRUST 1991 B	CF–10
879765	DISCOVER CARD TRUST 1991 C	CF–10
879766	DISCOVER CARD TRUST 1991 D	CF–10
880648	DISCOVER CARD TRUST 1991 E	CF–10
880649	DISCOVER CARD TRUST 1991 F	CF–10
892707	DISCOVER CARD TRUST 1992 A	CF–10
815743	DISCOVER CREDIT CORP	CF–02
857949	DISCOVERY TECHNOLOGIES INC /KS/	CF–07
746156	DISCUS CORP	CF–07
805383	DISEASE DETECTION INTERNATIONAL INC	CF–08
029082	DISNEY WALT CO	CF–02
059963	DISTINCTIVE DEVICES INC	CF–08
718823	DISTRIBUTED LOGIC CORP	CF–06
853930	DISTRIBUTION SERVICES INC	CF–10
858715	DIVALL INCOME PROPERTIES 3 L P	CF–10
786974	DIVALL INSURED INCOME FUND LTD PARTNERSH	CF–06
825788	DIVALL INSURED INCOME PROPERTIES 2 LIMIT	CF–09
883812	DIVALL NET LEASE INCOME FUND 4	CF–10
811515	DIVERSCO INC	CF–06
092057	DIVERSICARE CORPORATION OF AMERICA	CF–05
879181	DIVERSICARE INC /DE	CF–10
703300	DIVERSIFIED ENERGIES INC	CF–03
800263	DIVERSIFIED FOODSERVICE DISTRIBUTORS INC	CF–07
745143	DIVERSIFIED HISTORIC INVESTORS	CF–06
763566	DIVERSIFIED HISTORIC INVESTORS II	CF–05
792979	DIVERSIFIED HISTORIC INVESTORS III	CF–09
810623	DIVERSIFIED HISTORIC INVESTORS IV INCOME	CF–07
818669	DIVERSIFIED HISTORIC INVESTORS V	CF–06
828604	DIVERSIFIED HISTORIC INVESTORS VI	CF–09
845029	DIVERSIFIED HISTORIC INVESTORS VII	CF–10
779226	DIVERSIFIED HUMAN RESOURCES GROUP INC	CF–07
029207	DIVERSIFIED INDUSTRIAL CORP OF KANSAS IN	CF–07
029208	DIVERSIFIED INDUSTRIES INC	CF–05
840827	DIVERSIFIED PHOTOGRAPHIC INDUSTRIES INC	CF–09
029258	DIVERSIFIED REALTY INC	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
820163	DIVERSIFIED RETAIL GROUP INC	CF-07
812795	DIVIDE DRIVES INC /NV/	CF-08
760777	DIXCOM INC	CF-08
029322	DIXIE NATIONAL CORP	CF-06
029332	DIXIE YARNS INC	CF-03
816640	DIXON CAPITAL CORPORATION	CF-08
014995	DIXON TICONDEROGA CO	CF-05
850451	DLJ ACCEPTANCE TRUST I	CF-10
834163	DLJ MORTGAGE ACCEPTANCE CORP	CF-09
225261	DMI FURNITURE INC	CF-06
796337	DMI INC /CO/	CF-08
730985	DNA PLANT TECHNOLOGY CORP	CF-05
880456	DNX CORP	CF-10
029386	DOAK PHARMACAL CO INC	CF-08
843006	DOCUCON INCORPORATED	CF-08
768841	DOCUGRAPHIX INC /CA/	CF-08
029504	DOL RESOURCES INC	CF-08
821131	DOLLAR DRY DOCK FUNDING CORP	CF-10
765878	DOLLAR FINANCE INC	CF-04
029534	DOLLAR GENERAL CORP	CF-04
859791	DOLLAR TIME GROUP INC	CF-10
029540	DOLOMITE GLASS FIBRES INC	CF-09
860673	DOMINGUEZ SERVICES CORP	CF-10
029578	DOMINGUEZ WATER CORP	CF-06
029587	DOMINION BANKSHARES CORP	CF-02
715957	DOMINION RESOURCES INC /VA/	CF-01
314712	DOMINION RESOURCES INC/DE/	CF-08
029644	DONALDSON CO INC	CF-04
800457	DONEGAL GROUP INC	CF-06
843494	DONNEBROOKE CORP	CF-09
029669	DONNELLEY R R & SONS CO	CF-01
805583	DONNELLY CORP	CF-04
703814	DORCHESTER HUGOTON LTD	CF-06
004960	DOSKOCIL COMPANIES INC	CF-03
351809	DOTRONIX INC	CF-06
029834	DOUBLE EAGLE PETROLEUM & MINING CO	CF-08
351400	DOUBLE RIVER OIL & GAS COMPANY	CF-08
029850	DOUGHTIES FOODS INC	CF-06
029854	DOUGLAS & LOMASON CO	CF-04
846770	DOVER CAPITAL CORP	CF-10
029905	DOVER CORP	CF-02
860712	DOW CAPITAL BV	CF-10
029915	DOW CHEMICAL CO /DE/	CF-02
029917	DOW CORNING CORP	CF-02
029924	DOW JONES & CO INC	CF-01
787250	DPL INC	CF-02
846930	DQE INC	CF-10
859081	DR HOLDINGS INC OF DELAWARE	CF-10
836400	DR PEPPER SEVEN UP COMPANIES INC /DE/	CF-03
030037	DRAGON MINING CORP	CF-08
030067	DRAVO CORP	CF-04
807144	DRCA MEDICAL CORP	CF-08
828220	DREAMCAR HOLDINGS INC	CF-08
717724	DRESS BARN INC	CF-04
030099	DRESSER INDUSTRIES INC /DE/	CF-02
763744	DREW INDUSTRIES INCORPORATED	CF-05
030121	DREWRY PHOTOCOLOR CORP	CF-06
862310	DREWRY PHOTOCOLOR CORPORATION LIQUIDATIN	CF-10
700951	DREXEL BURNHAM LAMBERT REAL ESTATE ASSOCIATES	CF-06
725646	DREXEL BURNHAM LAMBERT REAL ESTATE ASSOCIATES II	CF-06
761657	DREXEL BURNHAM LAMBERT REAL ESTATE ASSOCIATES III	CF-05
030140	DREXLER TECHNOLOGY CORP	CF-07
352305	DREYERS GRAND ICE CREAM INC	CF-04
030163	DREYFUS CORP	CF-03
030177	DRILEX OIL & GAS INC	CF-09
829084	DRILLSTAR INTERNATIONAL CORP	CF-08
826771	DRIVEFONE INC	CF-08
030197	DRIVER HARRIS CO	CF-05
703109	DROVERS BANCSHARES CORP	CF-08
832922	DRUG EMPORIUM INC/DE	CF-04
201696	DRUG GUILD DISTRIBUTORS INC	CF-05
828747	DRUG SCREENING SYSTEMS INC	CF-08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
794625	DRUSILLA SEAFOOD RESTAURANTS INC	CF–06
320211	DRX INC	CF–07
790168	DS BANCOR INC	CF–04
316004	DSC COMMUNICATIONS CORP	CF–03
764586	DSI REALTY INCOME FUND IX	CF–07
318835	DSI REALTY INCOME FUND VI	CF–09
719581	DSI REALTY INCOME FUND VII	CF–09
743366	DSI REALTY INCOME FUND VIII	CF–07
792989	DSI REALTY INCOME FUND X	CF–06
844048	DSI REALTY INCOME FUND XI	CF–09
773720	DSP TECHNOLOGY INC	CF–07
718247	DTI MEDICAL CORPORATION INC	CF–07
831240	DUCKBACK INDUSTRIES INC	CF–09
030305	DUCOMMUN INC /DE/	CF–05
883237	DUFF & PHELPS CORP	CF–10
030371	DUKE POWER CO /NC/	CF–02
783280	DUKE REALTY INVESTMENTS INC	CF–04
844857	DULLES BANK CORP	CF–09
030419	DUN & BRADSTREET CORP	CF–02
024004	DUNES HOTELS & CASINOS INC	CF–06
030547	DUPLEX PRODUCTS INC	CF–04
030554	DUPONT E I DE NEMOURS & CO	CF–01
030573	DUQUESNE LIGHT CO	CF–02
882098	DURA PHARMACEUTICALS INC/CA	CF–10
837338	DURACELL HOLDINGS CORP	CF–02
873482	DURACELL INTERNATIONAL INC	CF–10
748792	DURAKON INDUSTRIES INC	CF–05
799903	DURAMED PHARMACEUTICALS INC	CF–06
849143	DURAPLEX CORP	CF–10
785186	DURATEK CORP	CF–07
030625	DURIRON CO INC	CF–04
030645	DURR FILLAUER MEDICAL INC	CF–01
820756	DUTY FREE INTERNATIONAL INC	CF–05
801550	DVI FINANCIAL CORP	CF–05
030697	DWG CORP	CF–03
709599	DWI CORP	CF–08
719650	DYANSEN CORP	CF–06
201707	DYCO 1977 OIL & GAS PROGRAMS	CF–08
215718	DYCO 1978 OIL & GAS PROGRAMS	CF–08
873783	DYCO 1978–1 OIL & GAS PROGRAMS	CF–10
873784	DYCO 1978–2 OIL & GAS PROGRAMS	CF–10
276338	DYCO 1979 OIL & GAS PROGRAMS	CF–07
893834	DYCO 1979–1 OIL & GAS PROGRAMS	CF–10
893836	DYCO 1979–2 OIL & GAS PROGRAMS	CF–10
313317	DYCO 1980 OIL & GAS PROGRAMS	CF–07
873777	DYCO 1980–1 OIL & GAS PROGRAMS	CF–10
873778	DYCO 1980–2 OIL & GAS PROGRAMS	CF–10
354808	DYCO 1982 OIL & GAS PROGRAMS	CF–07
873786	DYCO 1982–1 OIL & GAS PROGRAMS	CF–10
873787	DYCO 1982–2 OIL & GAS PROGRAMS	CF–10
751337	DYCO 1985 OIL & GAS PROGRAMS	CF–07
832844	DYCO DEVELOPMENT PARTNERS 1988	CF–09
318808	DYCO OIL & GAS PROGRAM 1975	CF–08
806570	DYCO OIL & GAS PROGRAM 1977–1	CF–08
806571	DYCO OIL & GAS PROGRAM 1978–1	CF–08
806572	DYCO OIL & GAS PROGRAM 1978–2	CF–08
806573	DYCO OIL & GAS PROGRAM 1979–1	CF–08
806574	DYCO OIL & GAS PROGRAM 1979–2	CF–07
806576	DYCO OIL & GAS PROGRAM 1980–1	CF–07
806577	DYCO OIL & GAS PROGRAM 1980–2	CF–07
702402	DYCO OIL & GAS PROGRAM 1981–1	CF–07
702403	DYCO OIL & GAS PROGRAM 1981–2	CF–07
718943	DYCO OIL & GAS PROGRAM 1982–1	CF–07
718944	DYCO OIL & GAS PROGRAM 1982–2	CF–09
719958	DYCO OIL & GAS PROGRAM 1983–1	CF–07
715369	DYCO OIL & GAS PROGRAM 1983–2	CF–07
725261	DYCO OIL & GAS PROGRAM 1984–1	CF–07
725262	DYCO OIL & GAS PROGRAM 1984–2	CF–07
751255	DYCO OIL & GAS PROGRAM 1985–1	CF–07
751256	DYCO OIL & GAS PROGRAM 1985–2	CF–07
778956	DYCO OIL & GAS PROGRAM 1986–1	CF–08
778961	DYCO OIL & GAS PROGRAM 1986–2	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
803095	DYCO OIL & GAS PROGRAM 1986–X	CF–07
811438	DYCO OIL & GAS PROGRAM 1987–1	CF–07
067215	DYCOM INDUSTRIES INC	CF–05
844787	DYNA GROUP INTERNATIONAL INC	CF–07
824846	DYNAMARK CORP	CF–08
030780	DYNAMIC AMERICAN CORP	CF–07
878146	DYNAMIC ASSOCIATES INC	CF–10
030786	DYNAMIC CLASSICS LTD/DE	CF–07
225278	DYNAMIC HOMES INC	CF–08
729520	DYNAMIC SCIENCES INTERNATIONAL INC	CF–08
030819	DYNAMICS CORP OF AMERICA	CF–04
030822	DYNAMICS RESEARCH CORP	CF–05
030828	DYNASCAN CORP	CF–04
859274	DYNASTY CLASSICS CORP	CF–10
752208	DYNATEC INTERNATIONAL INC	CF–08
030841	DYNATECH CORP	CF–04
795424	DYNATEM INC	CF–08
720875	DYNATRONICS LASER CORP	CF–07
030770	DYNCORP	CF–04
030875	E SYSTEMS INC	CF–03
868575	E Z SERVE CORPORATION	CF–10
716740	E&B MARINE INC	CF–06
350268	E&J PROPERTIES LTD	CF–07
802492	EA ENGINEERING SCIENCE & TECHNOLOGY INC	CF–06
030892	EAC INDUSTRIES INC	CF–06
789611	EAGLE 86 NOVEMBER LTD PARTNERSHIP	CF–09
789612	EAGLE 86 OSCAR LTD PARTNERSHIP	CF–09
813379	EAGLE 87 QUEBEC LIMITED PARTNERSHIP	CF–09
831814	EAGLE 88 SIERRA LIMITED PARTNERSHIP	CF–09
830996	EAGLE BANCORP INC /DE/	CF–09
865792	EAGLE BANCORP INC /GA/	CF–10
783604	EAGLE BANCSHARES INC	CF–05
830349	EAGLE CAPITAL CORP II	CF–09
790066	EAGLE ENTERTAINMENT INC	CF–07
030906	EAGLE EXPLORATION CO	CF–08
855351	EAGLE EYE ENTERPRISES INC	CF–10
792369	EAGLE FINANCIAL CORP	CF–04
880641	EAGLE FINANCIAL SERVICES INC	CF–10
030908	EAGLE FOOD CENTERS INC	CF–04
883683	EAGLE HARDWARE & GARDEN INC/WA/	CF–10
837486	EAGLE INDUSTRIES INC /DE/	CF–03
030927	EAGLE PICHER INDUSTRIES INC	CF–03
722383	EAGLE TELEPHONICS INC	CF–06
845560	EAGLE VISION INC	CF–10
030985	EARTH SCIENCES INC	CF–06
819541	EARTH TECHNOLOGY CORP USA	CF–06
752363	EARTHWORM INC	CF–07
865203	EASEL CORP	CF–10
874037	EAST SIDE FINANCIAL INC	CF–10
875003	EAST STAR CORP	CF–10
031079	EASTCO INDUSTRIAL SAFETY CORP	CF–06
031089	EASTERN AIR LINES INC	CF–02
793169	EASTERN BANCORP INC	CF–09
031107	EASTERN CO	CF–05
014407	EASTERN EDISON CO	CF–03
031121	EASTERN EMPIRE CORP	CF–08
311259	EASTERN ENTERPRISES	CF–02
815272	EASTERN ENVIRONMENTAL SERVICES INC	CF–06
853633	EASTERN PETROLEUM CO /OH/	CF–10
843867	EASTERN STAINLESS CORP /VA/	CF–05
031224	EASTERN UTILITIES ASSOCIATES	CF–02
818075	EASTEX ENERGY INC	CF–05
049600	EASTGROUP PROPERTIES	CF–05
823557	EASTLAND FINANCIAL CORP/RI/	CF–09
031235	EASTMAN KODAK CO	CF–01
790534	EASTMAN KODAK CREDIT CORP	CF–01
880209	EASTON BANCORP INC/MD	CF–10
036207	EASTOVER CORP	CF–06
772074	EASTPOINT MALL LTD PARTNERSHIP	CF–06
796369	EATERIES INC	CF–08
031277	EATON CORP	CF–01
864915	EATON ETN OFFSHORE LTD	CF–01

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
350797	EATON VANCE CORP	CF–04
836044	ECC ENERGY CORP	CF–07
031660	ECC INTERNATIONAL CORP	CF–05
031348	ECHLIN INC	CF–02
887864	ECHO BAY FINANCE CORP	CF–10
855571	ECI ENVIRONMENTAL INC	CF–06
031364	ECKERD JACK CORP /DE/	CF–02
889418	ECO2 INC	CF–10
814050	ECOGEN INC	CF–07
031462	ECOLAB INC	CF–03
809933	ECOLOGY & ENVIRONMENT INC	CF–05
878546	ECONOMIC RESOURCE ENTERPRISES INC /FL/	CF–10
837889	ECONTECH I INC	CF–09
882259	ECOSCIENCE CORP/DE	CF–10
772572	EDAC TECHNOLOGIES CORP	CF–06
869709	EDG CAPITAL INC	CF–10
320547	EDGEMARK FINANCIAL CORP	CF–08
836642	EDGEMARK VOTING TRUST	CF–09
849291	EDINBURGH CAPITAL INC	CF–10
031575	EDISON BROTHERS STORES INC	CF–03
795968	EDISON CONTROL CORP	CF–07
808219	EDISON THOMAS INNS INC	CF–06
857102	EDISTO RESOURCES CORP	CF–10
777249	EDMARK CORP	CF–08
031617	EDO CORP	CF–04
067152	EDP OF CALIFORNIA INC	CF–09
873601	EDUCATION ALTERNATIVES INC/MN	CF–10
031667	EDUCATIONAL DEVELOPMENT CORP	CF–07
738194	EDUDATA CORP	CF–08
718482	EDWARDS A G INC	CF–02
811636	EECO INC /DE/	CF–05
785970	EFI ELECTRONICS CORP	CF–07
031791	EG&G INC	CF–03
832320	EGGHEAD INC /WA/	CF–04
031827	EH INTERNATIONAL INC	CF–08
803130	EHRLICH BOBER FINANCIAL CORP	CF–04
031862	EICO ELECTRONIC INSTRUMENT CO INC	CF–08
858365	EIGHT HOLDINGS INC	CF–10
026782	EIP MICROWAVE INC	CF–07
018827	EKCO GROUP INC /DE/	CF–04
031978	EL PASO ELECTRIC CO /TX/	CF–02
031986	EL PASO NATURAL GAS CO	CF–02
854932	EL PASO REFINERY LP	CF–10
032013	ELCO INDUSTRIES INC	CF–04
032017	ELCOR CORP	CF–05
801448	ELCOTEL INC	CF–06
793575	ELDEC CORP	CF–05
032032	ELDON INDUSTRIES INC /DE/	CF–05
796124	ELDORADO ARTESIAN SPRINGS INC	CF–08
351991	ELDORADO BANCORP	CF–05
785819	ELECTRIC & GAS TECHNOLOGY INC	CF–06
107707	ELECTRIC AVENUE INC	CF–08
016218	ELECTRIC M & R INC	CF–08
820902	ELECTRO BRAIN INTERNATIONAL CORP	CF–10
032120	ELECTRO CATHETER CORP	CF–07
723616	ELECTRO KINETIC SYSTEMS INC	CF–08
032166	ELECTRO RENT CORP	CF–04
726514	ELECTRO SCIENTIFIC INDUSTRIES INC	CF–05
351789	ELECTRO SENSORS INC	CF–07
881404	ELECTROCOM AUTOMATION INC	CF–10
722641	ELECTROGRAPH SYSTEMS INC	CF–08
032198	ELECTROMAGNETIC SCIENCES INC	CF–05
032203	ELECTROMEDICS INC	CF–06
712515	ELECTRONIC ARTS	CF–05
313096	ELECTRONIC ASSOCIATES INC	CF–06
721773	ELECTRONIC CLEARING HOUSE INC	CF–07
032230	ELECTRONIC DATA CONTROLS CORP	CF–08
863874	ELECTRONIC MEDICAL MANAGEMENT INC	CF–10
277471	ELECTRONIC PUBLISHING TECHNOLOGY CORP /CO	CF–09
317191	ELECTRONIC SPECIALTY PRODUCTS INC	CF–08
752294	ELECTRONIC SYSTEMS TECHNOLOGY INC	CF–08
854556	ELECTRONIC TECHNOLOGY GROUP INC	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
773547	ELECTRONIC TELE COMMUNICATIONS INC	CF–07
843516	ELECTRONIC TRANSLATION CORP	CF–09
867374	ELECTRONICS FOR IMAGING INC	CF–10
032312	ELECTRONICS MISSILES & COMMUNICATIONS INC	CF–07
103542	ELECTROSOUND GROUP INC	CF–06
823927	ELECTROSOURCE INC	CF–07
808305	ELEXIS CORP	CF–07
032377	ELIZABETHTOWN GAS CO	CF–03
032379	ELIZABETHTOWN WATER CO /NJ/	CF–04
846657	ELJER INDUSTRIES INC	CF–04
850493	ELLER INDUSTRIES INC	CF–10
754591	ELLISON RAY MORTGAGE ACCEPTANCE CORP	CF–09
771214	ELMERS RESTAURANTS INC	CF–07
884182	ELMWOOD BANCORP INC	CF–10
311049	ELSINORE CORP	CF–05
712843	ELXSI CORP	CF–07
858395	EMBASSY SUITES INC	CF–01
878725	EMBREX INC/NC	CF–10
790070	EMC CORP	CF–04
032567	EMC ENERGIES INC	CF–09
356130	EMC INSURANCE GROUP INC	CF–01
858800	EMCLAIRE FINANCIAL CORP	CF–10
819977	EMCON ASSOCIATES /CA/	CF–06
854164	EMERALD CAPITAL INC /DE/	CF–10
832975	EMERALD EAGLE CORP	CF–09
806627	EMERALD HOMES LP	CF–04
818320	EMERALD INSTRUMENT CORP	CF–09
032604	EMERSON ELECTRIC CO	CF–02
032621	EMERSON RADIO CORP	CF–03
835641	EMMET INC	CF–09
032666	EMONS HOLDINGS INC	CF–06
317032	EMPI INC	CF–07
810830	EMPIRE BANC CORP	CF–07
032689	EMPIRE DISTRICT ELECTRIC CO	CF–03
032695	EMPIRE FINANCIAL CORP/NJ	CF–09
032703	EMPIRE GAS CORP /MO/	CF–04
757185	EMPIRE ORR INC/NY	CF–06
032776	EMPIRE STATE BUILDING ASSOCIATES	CF–06
107613	EMPIRE STATE LIFE INSURANCE CO	CF–09
873086	EMPIRE VENTURES INC/DE	CF–10
886816	EMPLOYEE ASSISTANCE SERVICES INC	CF–10
854807	EMPLOYEE BENEFIT PLANS INC	CF–10
350917	EMULEX CORP /DE/	CF–05
731804	ENB HOLDING CO	CF–08
842916	ENCLEAN INC	CF–05
753551	ENCO FLORIDA FUND LTD	CF–08
764037	ENCORE COMPUTER CORP /DE/	CF–04
276259	ENCORE GROUP INC	CF–07
725625	ENDEVCO INC	CF–04
883420	ENDOSONICS CORP	CF–10
704384	ENDOTRONICS INC	CF–07
313419	ENERCAP CORP /DE/	CF–06
022932	ENERCON DATA CORP /DE/	CF–08
277595	ENERGEN CORP	CF–04
032866	ENERGETICS INC	CF–07
032878	ENERGY CONVERSION DEVICES INC	CF–06
350193	ENERGY OPTICS INC	CF–08
351328	ENERGY RECOVERY SYSTEMS INC	CF–09
886128	ENERGY RESEARCH CORP /NY/	CF–10
314808	ENERGY SERVICE COMPANY INC	CF–04
032907	ENERGY SOURCES INC	CF–07
862475	ENERGY SYSTEMS INC	CF–10
032908	ENERGY VENTURES INC /DE/	CF–05
704503	ENERGYNORTH INC	CF–05
352712	ENERGYSEARCH 1980 2 DEVELOPMENT DRILLING	CF–08
354597	ENERGYSEARCH 1980 3 DEVELOPMENT DRILLING	CF–08
356329	ENERGYSEARCH 1981–1 DEVELOPMENT DRILLING	CF–08
701624	ENERGYSEARCH 1981–2 DEVELOPMENT DRILLING	CF–08
837896	ENEX 88 89 INCOME & RETIREMENT FUND SERIES 1 LP	CF–10
857507	ENEX 88 89 INCOME & RETIREMENT FUND SERIES 5 LP	CF–10
842829	ENEX 88–89 INCOME & RETIREMENT FUND SERIES 2 LP	CF–09
848081	ENEX 88–89 INCOME & RETIREMENT FUND SERIES 3 LP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
854219	ENEX 88–89 INCOME & RETIREMENT FUND SERIES 4 LP	CF–10
861065	ENEX 88–89 INCOME & RETIREMENT FUND SERIES 6 LP	CF–10
861405	ENEX 90–91 INCOME & RETIREMENT FUND	CF–10
868663	ENEX 90–91 INCOME & RETIREMENT FUND SERIES 1 LP	CF–10
872658	ENEX 90–91 INCOME & RETIREMENT FUND SERIES 2 LP	CF–10
880580	ENEX 90–91 INCOME AND RETIREMENT FUND SERIES 3 LP	CF–10
820750	ENEX INCOME & RETIREMENT FUND SERIES 1 LP	CF–09
825248	ENEX INCOME & RETIREMENT FUND SERIES 2 LP	CF–09
830320	ENEX INCOME & RETIREMENT FUND SERIES 3 LP	CF–09
782335	ENEX OIL & GAS INCOME PROGRAM II–7	CF–08
743801	ENEX OIL & GAS INCOME PROGRAM II–1	CF–07
799171	ENEX OIL & GAS INCOME PROGRAM II–10	CF–08
757658	ENEX OIL & GAS INCOME PROGRAM II–2	CF–07
766039	ENEX OIL & GAS INCOME PROGRAM II–3	CF–08
769502	ENEX OIL & GAS INCOME PROGRAM II–4	CF–08
769501	ENEX OIL & GAS INCOME PROGRAM II–5	CF–08
769503	ENEX OIL & GAS INCOME PROGRAM II–6	CF–08
789882	ENEX OIL & GAS INCOME PROGRAM II–8	CF–08
798954	ENEX OIL & GAS INCOME PROGRAM II–9	CF–08
825247	ENEX OIL & GAS INCOME PROGRAM III SERIES	CF–07
820159	ENEX OIL & GAS INCOME PROGRAM III SERIES	CF–07
806612	ENEX OIL & GAS INCOME PROGRAM III SERIES	CF–09
811205	ENEX OIL & GAS INCOME PROGRAM III SERIES 2 LP	CF–08
814780	ENEX OIL & GAS INCOME PROGRAM III SERIES 3 LP	CF–08
830319	ENEX OIL & GAS INCOME PROGRAM III SERIES 6 LP	CF–08
837895	ENEX OIL & GAS INCOME PROGRAM III SERIES 7 LP	CF–10
837894	ENEX OIL & GAS INCOME PROGRAM III SERIES 8 LP	CF–10
842832	ENEX OIL & GAS INCOME PROGRAM IV SERIES	CF–09
848463	ENEX OIL & GAS INCOME PROGRAM IV SERIES 2 LP	CF–10
854221	ENEX OIL & GAS INCOME PROGRAM IV SERIES 3 LP	CF–10
855112	ENEX OIL & GAS INCOME PROGRAM IV SERIES 4 LP	CF–10
861063	ENEX OIL & GAS INCOME PROGRAM IV SERIES 5 LP	CF–10
864177	ENEX OIL & GAS INCOME PROGRAM IV SERIES 7 LP	CF–10
862424	ENEX OIL & GAS INCOME PROGRAM V	CF–10
868664	ENEX OIL & GAS INCOME PROGRAM V SERIES 1 LP	CF–10
873974	ENEX OIL & GAS INCOME PROGRAM V SERIES 2 LP	CF–10
878659	ENEX OIL & GAS INCOME PROGRAM V SERIES 3 LP	CF–10
881757	ENEX OIL & GAS INCOME PROGRAM V SERIES 4 LP	CF–10
775274	ENEX PROGRAM I PARTNERS LP	CF–06
314864	ENEX RESOURCES CORP	CF–06
352947	ENGELHARD CORP	CF–02
772891	ENGINEERED SUPPORT SYSTEMS INC	CF–06
205303	ENGINEERING MEASUREMENTS CO	CF–07
880034	ENGLE HOMES INC /FL	CF–10
032991	ENGRAPH INC	CF–04
881889	ENHANCE FINANCIAL SERVICES GROUP INC	CF–10
882323	ENHANCED IMAGING TECHNOLOGIES INC	CF–10
033002	ENNIS BUSINESS FORMS INC	CF–05
880555	ENQUIRER STAR GROUP INC	CF–10
072859	ENRON CORP	CF–02
888228	ENRON LIQUIDS PIPELINE LP	CF–10
821189	ENRON OIL & GAS CO	CF–02
033015	ENSERCH CORP	CF–02
764625	ENSERCH EXPLORATION PARTNERS LTD	CF–03
805391	ENSTAR INCOME GROWTH PROGRAM FIVE–A LP	CF–07
805392	ENSTAR INCOME GROWTH PROGRAM FIVE–B LP	CF–07
824778	ENSTAR INCOME GROWTH PROGRAM SIX–A LP	CF–09
824779	ENSTAR INCOME GROWTH PROGRAM SIX–B LP	CF–09
737762	ENSTAR INCOME PROGRAM 1984–1 LP	CF–07
757595	ENSTAR INCOME PROGRAM II–1 LP	CF–07
757597	ENSTAR INCOME PROGRAM II–2 LP	CF–07
783763	ENSTAR INCOME PROGRAM IV–1 LP	CF–07
783764	ENSTAR INCOME PROGRAM IV–2 LP	CF–07
783765	ENSTAR INCOME PROGRAM IV–3 LP	CF–07
065984	ENTERGY CORP	CF–02
353181	ENTERRA CORP /DE/	CF–05
826772	ENTERTAINMENT CORPORATION OF AMERICA	CF–09
768178	ENTERTAINMENT MARKETING INC	CF–05
774740	ENTOURAGE INTERNATIONAL INC	CF–08
814579	ENTREE CORP	CF–06
818017	ENTRONICS CORP/DE/	CF–06
033061	ENTWISTLE CO	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
803501	ENVIRITE CORP	CF–09
033073	ENVIRODYNE INDUSTRIES INC	CF–03
863815	ENVIROGEN INC	CF–10
860747	ENVIROMINT HOLDINGS INC	CF–10
812013	ENVIRONETICS INC	CF–09
033081	ENVIRONMENT ONE CORP	CF–07
739944	ENVIRONMENTAL DIAGNOSTICS INC	CF–08
863893	ENVIRONMENTAL ELEMENTS CORP	CF–10
842919	ENVIRONMENTAL MONITORING & TESTING CORP	CF–07
805012	ENVIRONMENTAL POWER CORP	CF–06
773399	ENVIRONMENTAL SERVICES OF AMERICA INC	CF–07
774709	ENVIRONMENTAL SYSTEMS CO /DE/	CF–04
033113	ENVIRONMENTAL TECTONICS CORP	CF–06
797989	ENVIROPACT INC	CF–07
106752	ENVIROSOURCE INC	CF–03
316253	ENZO BIOCHEM INC	CF–05
727510	ENZON INC	CF–06
857809	ENZYMATICS INC	CF–10
032160	EPI INTERNATIONAL INC	CF–06
883704	EPIC HOLDINGS INC	CF–10
840099	EPIC VENTURES CORP	CF–09
879354	EPIGEN INC /DE	CF–10
801555	EPITOPE INC/OR/	CF–07
797079	EPOLIN INC /NJ/	CF–08
822968	EQ SHEARSON HOTEL PROPERTIES LP	CF–10
796509	EQK GREEN ACRES LP	CF–04
755926	EQK REALTY INVESTORS I	CF–04
884656	EQUICREDIT CORP	CF–10
033185	EQUIFAX INC	CF–05
033189	EQUIMARK CORP	CF–03
033195	EQUIPMENT COMPANY OF AMERICA	CF–07
794566	EQUIPMENT LEASING CORPORATION OF AMERICA	CF–10
887346	EQUITABLE BAG CO INC	CF–10
315881	EQUITABLE BANKSHARES OF COLORADO INC	CF–06
888002	EQUITABLE COMPANIES INCORPORATED	CF–10
225300	EQUITABLE OF IOWA COMPANIES	CF–02
806029	EQUITABLE REAL ESTATE SHOPPING CENTERS L	CF–04
033213	EQUITABLE RESOURCES INC /PA/	CF–02
850317	EQUITAS GROUP	CF–10
314887	EQUITEC 80 REAL ESTATE INVESTORS	CF–09
701466	EQUITEC 82 LEASING INVESTORS	CF–09
701437	EQUITEC 82 REAL ESTATE INVESTORS	CF–09
722823	EQUITEC 83 LEASING INVESTORS	CF–09
716387	EQUITEC 83 REAL ESTATE INVESTORS	CF–09
722807	EQUITEC FINANCIAL GROUP INC	CF–05
775053	EQUITEC INCOME REAL ESTATE INVESTORS B	CF–09
775054	EQUITEC INCOME REAL ESTATE INVESTORS C	CF–09
820908	EQUITEC INCOME REAL ESTATE INVESTORS EQU	CF–10
798051	EQUITEC LEASING INVESTORS 10	CF–09
798050	EQUITEC LEASING INVESTORS 9	CF–09
732413	EQUITEC MORTGAGE INVESTORS FUND IV	CF–09
747409	EQUITEC VENTURE LEASING INVESTORS A	CF–09
747410	EQUITEC VENTURE LEASING INVESTORS B	CF–09
886761	EQUITRAC CORPORATION	CF–10
830741	EQUITY AU INC	CF–07
769853	EQUITY CONCEPTS INC	CF–07
033325	EQUITY OIL CO	CF–05
820917	EQUIVEST FINANCE INC	CF–10
775477	ERC INDUSTRIES INC /DE/	CF–07
808370	EREIM LP ASSOCIATES	CF–06
033416	ERIE FAMILY LIFE INSURANCE CO	CF–05
033420	ERIE LACKAWANNA INC	CF–06
030966	ERLY INDUSTRIES INC	CF–04
884319	ERO INC	CF–10
861995	ES&L BANCORP INC	CF–10
861460	ESB BANCORP INC	CF–10
810370	ESCAGENETICS CORP	CF–07
033488	ESCALADE INC	CF–05
866706	ESCO ELECTRONICS CORP	CF–10
828941	ESELCO INC	CF–10
350846	ESI INDUSTRIES INC	CF–05
313757	ESKEY INC	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
230624	ESPERO ENERGY CORP	CF–07
033533	ESPEY MANUFACTURING & ELECTRONICS CORP	CF–06
033541	ESQUIRE RADIO & ELECTRONICS INC	CF–06
814037	ESSEF CORP	CF–05
355199	ESSEX CORPORATION	CF–06
046189	ESSEX COUNTY GAS COMPANY	CF–05
847325	ESSEX FINANCIAL PARTNERS LP	CF–05
033565	ESSEX GROUP INC	CF–03
714233	ESSEX REAL ESTATE PARTNERS LTD	CF–06
033619	ESTERLINE CORP	CF–04
033656	ETHYL CORP	CF–02
764403	ETOWN CORP	CF–03
808277	EUA POWER CORP /NH/	CF–08
880363	EURO AMERICAN VENTURES INC /FL	CF–10
878926	EURO AMERICAN WRESTLING GROUP INC /FL	CF–10
832443	EUROAMERICAN GROUP INC	CF–08
357010	EUROCAPITAL CORP	CF–07
844887	EUROPA CRUISES CORP	CF–07
862148	EV ENVIRONMENTAL INC	CF–10
276283	EVANS & SUTHERLAND COMPUTER CORP	CF–04
033769	EVANS BOB FARMS INC	CF–04
033780	EVANS INC	CF–05
854378	EVCO INDUSTRIES INC	CF–10
887022	EVE HOLDINGS INC	CF–10
033837	EVEREST & JENNINGS INTERNATIONAL LTD	CF–04
837919	EVEREST ENERGY FUTURES FUND LP	CF–09
869426	EVEREST MEDICAL CORPORATION	CF–10
816762	EVEREX SYSTEMS INC /DE/	CF–04
862015	EVERFLOW DRILLING PROGRAM 1989–90A	CF–10
868082	EVERFLOW EASTERN PARTNERS LP	CF–10
351521	EVERGREEN BANCORP INC	CF–07
882852	EVERGREEN INFORMATION TECHNOLOGIES INC	CF–10
353943	EVERGREEN RESOURCES INC	CF–06
033115	EVRO FINANCIAL CORP	CF–08
855109	EXABYTE CORP /DE/	CF–05
846381	EXALTISTICS INC	CF–10
753568	EXAR CORP	CF–05
201779	EXCALIBUR INDUSTRIES	CF–08
834162	EXCALIBUR SECURITY SERVICES INC	CF–09
316222	EXCALIBUR TECHNOLOGIES CORP	CF–07
793589	EXCEL BANCORP INC	CF–07
740868	EXCEL INDUSTRIES INC	CF–04
354247	EXCEL INTERFINANCIAL CORP	CF–07
850958	EXCEL PROPERTIES LTD II	CF–10
798288	EXCEL REALTY TRUST INC	CF–07
873603	EXCEL TECHNOLOGY INC	CF–10
873085	EXCEPTIONAL ENTERPRISES INC	CF–10
860675	EXCLUSIVE INCENTIVES INC	CF–10
834285	EXECUFIRST BANCORP INC	CF–09
033992	EXECUTIVE HOUSE INC	CF–08
703805	EXECUTIVE NATIONAL DEVELOPMENT CORP	CF–07
842807	EXECUTIVE TELECARD LTD	CF–09
725282	EXECUTONE INFORMATION SYSTEMS INC	CF–04
851720	EXESS INC	CF–10
827164	EXHIBITRONIX INC	CF–09
813781	EXIDE CORP	CF–03
772372	EXIDE ELECTRONICS GROUP INC	CF–05
034046	EXOLON ESK CO	CF–05
034047	EXOTECH INC	CF–08
846476	EXOTIC BODIES INC	CF–10
717653	EXOVIR INC	CF–08
746515	EXPEDITORS INTERNATIONAL OF WASHINGTON INC	CF–05
723533	EXPERTELLIGENCE INC	CF–08
313395	EXPLORATION CO	CF–07
720676	EXPLORATION CO OF LOUISIANA INC	CF–05
034067	EXPLOSIVE FABRICATORS INC	CF–07
864926	EXPRESS CASH INTERNATIONAL CORP	CF–10
885721	EXPRESS SCRIPTS INC	CF–10
811779	EXTEN VENTURES INC	CF–08
788903	EXXON CAPITAL CORP	CF–01
811695	EXXON CAPITAL VENTURES INC	CF–01
034088	EXXON CORP	CF–01

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
776008	EYE TECHNOLOGY INC	CF-08
727008	EZ EM INC	CF-05
887947	EZCONY INTERAMERICA INC	CF-10
876523	EZCORP INC	CF-10
878671	F & C BANCSHARES INC	CF-10
856646	F 1000 FUTURES FUND LP SERIES VI	CF-10
883573	F 1000 FUTURES FUND LP SERIES VIII	CF-10
826741	F 1000 GUARANTEE FUTURES FUND LP SERIES II	CF-09
837107	F 1000 GUARANTEE FUTURES FUND LP SERIES IV	CF-09
827838	F A COMPUTER TECHNOLOGIES INC	CF-05
820047	F M G RITA RANCH LIMITED PARTNERSHIP	CF-07
748055	F&E RESOURCE SYSTEMS TECHNOLOGY INC	CF-08
736473	F&M BANCORP	CF-05
793049	F&M BANCORPORATION INC	CF-09
740806	F&M BANK CORP	CF-06
034125	F&M NATIONAL CORP	CF-04
832903	F-1000 GUARANTEE FUTURES FUND LP SERIES	CF-09
034136	FAB INDUSTRIES INC	CF-04
034151	FABRI CENTERS OF AMERICA INC	CF-04
352956	FAFCO INC	CF-08
034236	FAIR GROUNDS CORP	CF-06
814547	FAIR ISAAC & COMPANY INC	CF-06
009779	FAIRCHILD CORP	CF-02
034257	FAIRCHILD INDUSTRIES INC	CF-01
810827	FAIRCOM INC	CF-07
710661	FAIRFIELD ACCEPTANCE CORP	CF-08
276189	FAIRFIELD COMMUNITIES INC	CF-03
831464	FAIRFIELD COUNTY BANCORP INC	CF-09
034296	FAIRMOUNT CHEMICAL CO INC	CF-07
831256	FAIRVIEW MOUNTAIN GOLD INC	CF-09
853931	FAIRVIEW PRINTING INC	CF-10
853932	FAIRVIEW REAL ESTATE INC	CF-10
866096	FAIRWAYS FUND LTD PARTNERSHIP	CF-10
783008	FALCON CABLE SYSTEMS CO	CF-05
846811	FALCON CLASSIC CABLE INCOME PROPERTIES L	CF-10
215797	FALCON OIL & GAS CO INC	CF-06
034339	FALCON PRODUCTS INC /DE/	CF-06
034371	FALL RIVER GAS CO	CF-05
854666	FALLS FINANCIAL INC	CF-10
825314	FAMILY BANCORP	CF-10
034408	FAMILY DOLLAR STORES INC	CF-03
799668	FAMILY GROUP BROADCASTING L P	CF-09
784539	FAMILY STEAK HOUSES OF FLORIDA INC	CF-05
737876	FAMOUS HOST LODGING V LP	CF-09
354929	FAMOUS RESTAURANTS INC	CF-05
034471	FANSTEEL INC	CF-05
753767	FAR WEST ELECTRIC ENERGY FUND LP	CF-06
806514	FAR WEST VENTURES INC	CF-08
034497	FARADYNE ELECTRONICS CORP	CF-07
034501	FARAH INC	CF-04
829902	FARM & HOME FINANCIAL CORP	CF-09
277269	FARM FAMILY MUTUAL INSURANCE CO	CF-05
034551	FARM FISH INC	CF-07
034552	FARM HOUSE FOODS CORP	CF-05
034563	FARMER BROTHERS CO	CF-04
792966	FARMERS & MERCHANTS BANCORP INC	CF-09
730726	FARMERS BANCORP	CF-09
713095	FARMERS CAPITAL BANK CORP	CF-04
709337	FARMERS NATIONAL BANC CORP /OH/	CF-08
700850	FARMERS NATIONAL BANCORP /MD/	CF-04
700946	FARMERS NATIONAL BANCORP INC /DE/	CF-08
888427	FARMERS STATE BANCSHARES INC	CF-10
034616	FARMLAND INDUSTRIES INC	CF-01
804331	FARMSTEAD TELEPHONE GROUP INC	CF-08
034629	FARR CO	CF-05
034489	FARWEST FINANCIAL CORP	CF-03
350487	FAST FOOD OPERATORS INC	CF-08
860591	FAST FOOD SYSTEMS INC	CF-10
828529	FASTCOMM COMMUNICATIONS CORP	CF-08
815556	FASTENAL COMPANY	CF-06
796226	FAY LESLIE COMPANIES INC	CF-03
837874	FAYETTE COUNTY BANCSHARES INC /GA/	CF-09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
034768	FAYS INCORPORATED	CF–04
825087	FBC MORTGAGE SECURITIES TRUST 18	CF–08
842901	FBC MORTGAGE SECURITIES TRUST 20	CF–09
878331	FBC MORTGAGE SECURITIES TRUST 22	CF–10
784556	FBS MORTGAGE CORP	CF–09
863450	FBS MORTGAGE CORP MORTGAGE PASS THR CERT	CF–10
812261	FBS MORTGAGE CORP MORTGAGE PASS THR CERT SER 1986–B	CF–09
812262	FBS MORTGAGE CORP MORTGAGE PASS THR CERT SER 1986 C1	CF–09
812259	FBS MORTGAGE CORP MORTGAGE PASS THR CERT SER 1986–A1	CF–09
812260	FBS MORTGAGE CORP MORTGAGE PASS THR CERT SER 1986–A2	CF–09
812269	FBS MORTGAGE CORP MORTGAGE PASS THR CERT SER 1987–A	CF–09
854723	FCC 1989–A GRANTOR TRUST	CF–10
871662	FCC 1991–A GRANTOR TRUST	CF–10
819975	FCC NATIONAL BANK	CF–09
859070	FCFT INC	CF–10
803644	FCNB CORP	CF–08
784720	FCS FINANCIAL CORP /GA/	CF–06
719130	FCS LABORATORIES INC	CF–07
722826	FDP CORP	CF–07
744106	FEDDERS CORP /DE	CF–04
845877	FEDERAL AGRICULTURAL MORTGAGE CORP	CF–06
230211	FEDERAL EXPRESS CORP	CF–02
779229	FEDERAL INSURED MORTGAGE INVESTORS LP	CF–05
798433	FEDERAL INSURED MORTGAGE INVESTORS LP II	CF–05
034879	FEDERAL MOGUL CORP	CF–01
034891	FEDERAL PAPER BOARD CO INC	CF–02
034903	FEDERAL REALTY INVESTMENT TRUST	CF–03
034908	FEDERAL SCREW WORKS	CF–05
277509	FEDERAL SIGNAL CORP /DE/	CF–04
034945	FEDERATED DEPARTMENT STORES INC	CF–02
722203	FEDERATED NATURAL RESOURCES CORP	CF–07
034977	FEDERATED PURCHASER INC	CF–07
870816	FEDFIRST BANCSHARES INC	CF–10
842640	FEDTRUST CORP	CF–09
811082	FERRELLGAS INC	CF–03
035214	FERRO CORP	CF–03
353286	FERROFLUIDICS CORP	CF–06
729216	FERTIL A CHRON INC	CF–08
779162	FERTILITY & GENETICS RESEARCH INC	CF–07
885727	FF BANCORP INC	CF–10
778969	FFCA INVESTOR SERVICES CORP 85–A	CF–09
811520	FFCA INVESTOR SERVICES CORP 85–B	CF–10
778436	FFCA INVESTOR SERVICES CORP 86–A	CF–09
797978	FFCA INVESTOR SERVICES CORP 86–B	CF–09
826579	FFCA INVESTOR SERVICES CORP 88–A	CF–09
824134	FFCA INVESTOR SERVICES CORP 88–B	CF–09
820807	FFCA INVESTOR SERVICES CORP 88–C	CF–09
865829	FFCA PIP III INVESTOR SERVICES CORP	CF–10
836819	FFO FINANCIAL GROUP INC	CF–09
811863	FFP PARTNERS L P	CF–05
880407	FGIC SECURITIES PURCHASE INC	CF–10
793499	FHP INTERNATIONAL CORP	CF–03
846775	FI TEK III INC	CF–10
857502	FI TEK IV INC	CF–10
869026	FI TEK V INC	CF–10
869494	FI TEK VI INC	CF–10
869498	FI TEK VII INC	CF–10
811014	FIBERCHEM INC /IA/	CF–07
833053	FIBREBOARD CORP /DE	CF–04
724968	FIBRONICS INTERNATIONAL INC	CF–05
850345	FIDELITY BANCSHARES INC	CF–10
740867	FIDELITY LEASING INCOME FUND	CF–07
764761	FIDELITY LEASING INCOME FUND II	CF–06
786470	FIDELITY LEASING INCOME FUND III LP	CF–06
810363	FIDELITY LEASING INCOME FUND IV LP	CF–06
830660	FIDELITY LEASING INCOME FUND V LP	CF–09
846471	FIDELITY LEASING INCOME FUND VI LP	CF–10
858661	FIDELITY LEASING INCOME FUND VII LP	CF–10
870742	FIDELITY LEASING INCOME FUND VIII LP	CF–10
320017	FIDELITY MEDICAL INC	CF–07
809398	FIDELITY NATIONAL FINANCIAL INC /DE/	CF–06
035469	FIELDCREST CANNON INC	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
870227	FIELDCREST CORP	CF–10
858371	FIFTEEN HOLDINGS INC	CF–10
035522	FIFTH DIMENSION INC	CF–08
035527	FIFTH THIRD BANCORP	CF–02
720032	FIGGIE INTERNATIONAL INC /DE/	CF–03
875404	FILENES BASEMENT CORP	CF–10
851277	FILENES BASEMENT INC	CF–10
816161	FILENET CORPORATION	CF–05
819794	FILMSTAR INC /DE/	CF–07
719164	FILTERTEK INC/DE	CF–05
844884	FINACORP INC	CF–09
737823	FINANCIAL BENEFIT GROUP INC /DE/	CF–09
724769	FINANCIAL CENTER BANCORP	CF–05
035679	FINANCIAL CORP OF SANTA BARBARA	CF–03
880631	FINANCIAL DATA SYSTEMS INC /DE/	CF–10
035733	FINANCIAL INDUSTRIES CORP	CF–08
805647	FINANCIAL INSTITUTIONS INSURANCE GROUP L	CF–07
035754	FINANCIAL LAND CORP	CF–07
835314	FINANCIAL RESOURCES MARKETING CORP	CF–09
035838	FINANCIAL SERVICES CORPORATION OF THE MI	CF–08
702508	FINANCIAL TRUST CORP	CF–07
801338	FIND SVP INC	CF–07
876035	FINET INC /NY	CF–10
830141	FINEVEST FOODS INC	CF–04
740126	FINGERHUT COMPANIES INC	CF–03
316618	FINGERMATRIX INC	CF–07
886137	FINISH LINE INC /DE/	CF–10
035968	FINNIGAN CORP /VA/	CF–05
732248	FIRECOM INC	CF–07
801543	FIREMANS FUND MORTGAGE CORP	CF–08
738992	FIREPLACE MANUFACTURERS INC	CF–07
823130	FIRETECTOR INC	CF–07
808575	FIRMA INC	CF–08
036029	FIRST ABILENE BANKSHARES INC	CF–04
835953	FIRST AGATE CAPITAL CORP	CF–09
036032	FIRST ALABAMA BANCSHARES INC	CF–03
782842	FIRST ALBANY COMPANIES INC	CF–04
702654	FIRST AMARILLO BANCORPORATION INC	CF–04
854631	FIRST AMERICAN BANCORP /AL/	CF–10
730822	FIRST AMERICAN CAPITAL CORP /DE/	CF–08
109830	FIRST AMERICAN CORP /GA/	CF–06
036068	FIRST AMERICAN CORP /TN/	CF–02
843189	FIRST AMERICAN ENERGY INC	CF–09
036047	FIRST AMERICAN FINANCIAL CORP	CF–05
776997	FIRST AMERICAN HEALTH CONCEPTS INC	CF–08
883323	FIRST AMERICAN MARKETING CORPORATION	CF–10
783995	FIRST AMFED CORP	CF–08
823005	FIRST ARTISTS MEDIA ENTERTAINMENT LTD	CF–09
840458	FIRST BANCORP /IN/	CF–09
811589	FIRST BANCORP /NC/	CF–05
883645	FIRST BANCORP INC /VA/	CF–10
867170	FIRST BANCORP INDIANA INC	CF–10
705025	FIRST BANCORP OF KANSAS	CF–04
354869	FIRST BANCORPORATION OF OHIO	CF–03
355543	FIRST BANCSHARES OF ST LANDRY INC	CF–05
036104	FIRST BANK SYSTEM INC	CF–02
356858	FIRST BANKING CENTER INC	CF–05
357208	FIRST BANKING CO OF SOUTHEAST GEORGIA	CF–05
705459	FIRST BATH CORP	CF–08
802106	FIRST BOSTON MORTGAGE SECURITIES CORP /D	CF–09
797320	FIRST BRANDS CORP	CF–03
314489	FIRST BUSEY CORP /DE/	CF–09
826745	FIRST CAPITAL GROWTH FUND–XIV	CF–09
719520	FIRST CAPITAL HOLDINGS CORP	CF–02
811117	FIRST CAPITAL INCOME & GROWTH FUND SERIES XII	CF–09
716297	FIRST CAPITAL INCOME PROPERTIES LTD SERIES IX	CF–09
355774	FIRST CAPITAL INCOME PROPERTIES LTD SERIES VII	CF–06
703482	FIRST CAPITAL INCOME PROPERTIES LTD SERIES VIII	CF–05
750301	FIRST CAPITAL INCOME PROPERTIES LTD SERIES X	CF–05
771983	FIRST CAPITAL INCOME PROPERTIES LTD SERIES XI	CF–05
727087	FIRST CAPITAL INSTITUTIONAL REAL ESTATE 2	CF–05
730212	FIRST CAPITAL INSTITUTIONAL REAL ESTATE LTD 1	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
757528	FIRST CAPITAL INSTITUTIONAL REAL ESTATE LTD 3	CF–05
794665	FIRST CAPITAL INSTITUTIONAL REAL ESTATE LTD 4	CF–05
819253	FIRST CAPITAL INSURED REAL ESTATE LIMITED PARTNERSHIP	CF–09
036141	FIRST CAPITAL REALTY OF OHIO	CF–08
811040	FIRST CAROLINA INVESTORS INC	CF–06
759441	FIRST CENTRAL FINANCIAL CORP	CF–06
861288	FIRST CHARLOTTE FINANCIAL CORP	CF–10
717306	FIRST CHARTER CORP /NC/	CF–05
838330	FIRST CHATTANOOGA FINANCIAL CORP	CF–09
841545	FIRST CHEROKEE BANCSHARES INC	CF–09
036161	FIRST CHICAGO CORP	CF–02
863856	FIRST CHICAGO MASTER TRUST II	CF–10
708848	FIRST CITIZENS BANCORPORATION OF SOUTH CAROLINA	CF–04
798941	FIRST CITIZENS BANCSHARES INC /NC/	CF–07
719264	FIRST CITIZENS BANCSHARES INC /TN/	CF–01
826328	FIRST CITIZENS BANCSTOCK INC	CF–09
846869	FIRST CITIZENS FINANCIAL CORP	CF–09
830154	FIRST CITY BANCORP INC /TN/	CF–09
828678	FIRST CITY BANCORPORATION OF TEXAS INC /	CF–09
849627	FIRST CLAYTON BANCSHARES INC	CF–10
275380	FIRST COLONIAL BANKSHARES CORP	CF–07
714719	FIRST COLONIAL GROUP INC	CF–08
769882	FIRST COLONIAL VENTURES LTD	CF–09
892893	FIRST COLONY HOLDING CORP	CF–10
768532	FIRST COMMERCE BANCSHARES INC	CF–07
036204	FIRST COMMERCE CORP /LA/	CF–03
315547	FIRST COMMERCIAL BANCORP INC	CF–08
775621	FIRST COMMERCIAL BANCORPORATION	CF–06
720643	FIRST COMMERCIAL BANCSHARES INC	CF–07
316769	FIRST COMMERCIAL CORP	CF–07
853071	FIRST COMMERCIAL HOLDING CORP	CF–10
200776	FIRST COMMONWEALTH CORP	CF–06
712537	FIRST COMMONWEALTH FINANCIAL CORP /PA/	CF–01
700858	FIRST COMMUNITY BANCORP INC	CF–09
853467	FIRST COMMUNITY BANCORP INC /GA/	CF–10
877987	FIRST COMMUNITY BANCSHARES INC /IN	CF–10
825351	FIRST COMMUNITY BANCSHARES INC /GA/	CF–08
812498	FIRST COMMUNITY CORP	CF–06
790071	FIRST CONSTITUTION FINANCIAL CORP	CF–07
700571	FIRST CONTINENTAL BANCSHARES INC	CF–07
036233	FIRST CONTINENTAL REAL ESTATE INVESTMENT	CF–05
883980	FIRST DATA CORPORATION	CF–10
806182	FIRST DEARBORN INCOME PROPERTIES LP	CF–06
837557	FIRST DEARBORN INCOME PROPERTIES LP II	CF–09
357427	FIRST EASTERN CORP /PA/	CF–07
036270	FIRST EMPIRE STATE CORP	CF–02
808246	FIRST ESSEX BANCORP INC	CF–07
278138	FIRST EVERGREEN CORP	CF–07
036288	FIRST EXECUTIVE CORP	CF–02
091650	FIRST EXPLORATION CO /CO/	CF–09
703329	FIRST FARMERS & MERCHANTS CORP	CF–05
813749	FIRST FEDERAL BANCORP INC	CF–04
885076	FIRST FEDERAL BANCORP INC /OH/	CF–10
851207	FIRST FEDERAL CAPITAL CORP	CF–10
870501	FIRST FEDERAL ENTERPRISES INC	CF–10
854395	FIRST FEDERAL FINANCIAL CORPORATION OF KENTUCKY	CF–10
857492	FIRST FEDERAL SAVINGS & LOAN ASSN OF ROCHESTER 1989 SE 4	CF–10
854218	FIRST FEDERAL SAVINGS & LOAN ASSN OF ROCHESTER 1989 SE 5	CF–10
711403	FIRST FIDELITY BANCORP INC	CF–05
823870	FIRST FIDELITY BANCORPORATION /NJ/	CF–02
796312	FIRST FILMS INC	CF–08
726737	FIRST FINANCIAL ASSOCIATES INC	CF–04
729502	FIRST FINANCIAL BANCORP /CA/	CF–06
708955	FIRST FINANCIAL BANCORP /OH/	CF–07
779633	FIRST FINANCIAL BANCORPORATION /IA/	CF–08
879784	FIRST FINANCIAL BANCSHARES OF POLK COUNTY INC	CF–10
840889	FIRST FINANCIAL CARIBBEAN CORP	CF–03
878967	FIRST FINANCIAL CORP / TN	CF–10
714562	FIRST FINANCIAL CORP /IN/	CF–07
036315	FIRST FINANCIAL CORP /TX/	CF–07
735553	FIRST FINANCIAL CORP /WI/	CF–03
870992	FIRST FINANCIAL CORP OF WESTERN MARYLAND	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
787075	FIRST FINANCIAL HOLDINGS INC /DE/	CF–04
036326	FIRST FINANCIAL MANAGEMENT CORP	CF–04
835734	FIRST FINANCIAL SHARES INC	CF–09
749879	FIRST FINCORP INC	CF–08
109834	FIRST FLORIDA BANKS INC	CF–03
742161	FIRST FRANKLIN CORP	CF–05
038723	FIRST FRANKLIN FINANCIAL CORP	CF–01
826491	FIRST GEORGIA HOLDING INC	CF–05
036352	FIRST GOLDEN BANCORPORATION	CF–05
846768	FIRST HARRISBURG BANCOR INC	CF–09
036377	FIRST HAWAIIAN INC	CF–03
820394	FIRST HIGHLAND CORP	CF–08
805675	FIRST HOME CREDIT CORP I	CF–06
814710	FIRST HOME CREDIT CORPORATION II	CF–10
036394	FIRST HUNTSVILLE CORP	CF–05
745140	FIRST INDEPENDENCE CORP	CF–06
789670	FIRST INDIANA CORP	CF–07
850496	FIRST INTER BANCORP INC	CF–10
105982	FIRST INTERSTATE BANCORP /DE/	CF–02
741562	FIRST JERMYN CORP	CF–08
871359	FIRST KENTUCKY BANCORP INC	CF–10
737875	FIRST KEYSTONE CORP	CF–06
756899	FIRST KNOX BANC CORP	CF–08
775662	FIRST LEESPORT BANCORP INC	CF–06
760077	FIRST LIBERTY FINANCIAL CORP	CF–07
320387	FIRST M&F CORP/MS	CF–05
036506	FIRST MANISTIQUE CORP	CF–06
036510	FIRST MARYLAND BANCORP	CF–01
743397	FIRST MCMINNVILLE CORP	CF–08
824166	FIRST MEDICAL INTERNATIONAL INC	CF–08
804128	FIRST MERCHANTS BANCORP INC	CF–06
712534	FIRST MERCHANTS CORP	CF–04
036522	FIRST MICHIGAN BANK CORP	CF–07
700565	FIRST MID ILLINOIS BANCSHARES INC	CF–08
702325	FIRST MIDWEST BANCORP INC	CF–07
036537	FIRST MISSISSIPPI CORP	CF–03
889300	FIRST MOLINE FINANCIAL CORP	CF–10
083125	FIRST MONTAUK FINANCIAL CORP	CF–08
036548	FIRST MORTGAGE CORP	CF–08
883369	FIRST MORTGAGE CORP /CA/	CF–10
069280	FIRST MUTUAL INC	CF–08
351825	FIRST NATIONAL BANCORP /GA/	CF–04
788783	FIRST NATIONAL BANCORP INC /IL/	CF–08
808364	FIRST NATIONAL BANK CORP	CF–04
814178	FIRST NATIONAL BANKSHARES CORP	CF–06
700694	FIRST NATIONAL BANKSHARES INC/LA/	CF–08
852558	FIRST NATIONAL BANKSHARES OF HENRY COUNT	CF–10
700941	FIRST NATIONAL CORP /CA/	CF–04
731650	FIRST NATIONAL CORP /ND/	CF–05
764038	FIRST NATIONAL CORP /SC/	CF–08
855582	FIRST NATIONAL FINANCIAL CORP /GA/	CF–10
715259	FIRST NATIONAL FINANCIAL CORP /MS/	CF–05
779575	FIRST NATIONAL FINANCIAL CORP /NM/	CF–03
765207	FIRST NATIONAL LINCOLN CORP /ME/	CF–05
036725	FIRST NATIONAL OF NEBRASKA INC	CF–07
854882	FIRST NATIONAL REALTY ASSOCIATES INC	CF–10
717837	FIRST OAK BROOK BANCSHARES INC	CF–08
036703	FIRST OF AMERICA BANK CORP /MI/	CF–02
740663	FIRST OF LONG ISLAND CORP	CF–05
036781	FIRST OF MICHIGAN CAPITAL CORP	CF–05
354271	FIRST PACIFIC BANCORP INC	CF–06
864739	FIRST PACIFIC NETWORKS INC	CF–10
864927	FIRST PALMETTO FINANCIAL CORP	CF–10
855645	FIRST PATRIOT BANKSHARES CORP	CF–10
725570	FIRST PEOPLES BANCORP INC/TN/	CF–06
807521	FIRST PEOPLES FINANCIAL CORP	CF–07
835320	FIRST PITTSBURGH CAPITAL CORP	CF–09
778164	FIRST PRIORITY GROUP INC	CF–08
354706	FIRST PULASKI NATIONAL CORP	CF–05
036840	FIRST REAL ESTATE INVESTMENT TRUST OF NEW JERSEY	CF–06
356708	FIRST REGIONAL BANCORP	CF–06
770975	FIRST REPUBLIC BANCORP INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
036856	FIRST REPUBLIC CORP OF AMERICA	CF–04
083251	FIRST REPUBLICBANK CORP	CF–02
833016	FIRST SECURED MORTGAGE DEPOSIT CORP	CF–09
312367	FIRST SECURITY CORP /DE/	CF–03
717217	FIRST SECURITY FINANCIAL CORP	CF–04
866088	FIRST SEISMIC CORP	CF–10
820240	FIRST STATE FINANCIAL SERVICES INC	CF–07
043566	FIRST SUN SOUTH CORP	CF–07
802776	FIRST SUNBELT BANKSHARES INC	CF–06
820242	FIRST TEAM SPORTS INC	CF–08
036966	FIRST TENNESSEE NATIONAL CORP	CF–02
036995	FIRST UNION CORP	CF–02
037008	FIRST UNION REAL ESTATE EQUITY & MORTGAGE INVESTMENTS	CF–03
717585	FIRST UNITED BANCORP INC	CF–06
820379	FIRST UNITED BANCORPORATION /SC/	CF–08
355883	FIRST UNITED BANCSHARES INC /AR/	CF–04
763907	FIRST UNITED CORP/MD/	CF–04
832500	FIRST USA BANK	CF–09
853023	FIRST USA CREDIT CARD TRUST 1989–A	CF–10
856648	FIRST USA CREDIT CARD TRUST 1989–B	CF–10
883172	FIRST USA INC	CF–10
037032	FIRST VIRGINIA BANKS INC	CF–03
774203	FIRST WACHOVIA CORP	CF–02
744126	FIRST WEST CHESTER CORP	CF–08
740876	FIRST WESTERN BANCORP INC	CF–07
882860	FIRST WESTERN CORPORATION/DE	CF–10
037059	FIRST WESTERN FINANCIAL CORP	CF–07
037070	FIRST WILKOW VENTURE	CF–05
791714	FIRST WORLD CHEESE INC	CF–06
037076	FIRSTAR CORP/WI	CF–02
778972	FIRSTBANK CORP	CF–05
037093	FIRSTBANK OF ILLINOIS CO	CF–07
749099	FIRSTCORP INC	CF–04
876947	FIRSTFED BANCORP INC	CF–10
885694	FIRSTFED BANCSHARES INC	CF–10
810536	FIRSTFED FINANCIAL CORP	CF–03
846492	FIRSTFED MICHIGAN CORPORATION	CF–10
877867	FIRSTFED NORTHERN KENTUCKY BANCORP INC	CF–10
846814	FIRSTFEDERAL FINANCIAL SERVICES CORP	CF–09
074431	FIRSTIER FINANCIAL INC /NE/	CF–07
824590	FIRSTMISS GOLD INC	CF–05
889212	FIRSTROCK BANCORP INC	CF–10
840014	FIRSTSHARES OF TEXAS INC	CF–09
863528	FIRSTSOUTH BANCORP INC	CF–10
752789	FIRSTSOUTH COMMERCIAL CORP	CF–09
037115	FISCHER & PORTER CO	CF–04
844788	FISCHER WATT GOLD CO INC	CF–07
798354	FISERV INC	CF–03
790733	FISHER BUSINESS SYSTEMS INC	CF–08
037180	FISHER FOODS INC /OH/	CF–04
876317	FISHER PRICE INC	CF–03
811237	FISHER TRANSPORTATION SERVICES INC	CF–07
749923	FISHKILL NATIONAL CORP	CF–05
037248	FITCHBURG GAS & ELECTRIC LIGHT CO	CF–05
846733	FIVE K 2 CO INC	CF–10
721296	FLAGLER BANK CORP	CF–08
791953	FLAGSHIP EXPRESS INC	CF–05
844060	FLAGSHIP FINANCIAL CORP	CF–10
820789	FLAIR COMMUNICATIONS INC	CF–10
225360	FLAME INDUSTRIES INC	CF–09
037358	FLAMEMASTER CORP	CF–07
012040	FLANIGANS ENTERPRISES INC	CF–06
846773	FLEA FAIR USA INC	CF–10
886935	FLEET MORTGAGE GROUP INC	CF–10
050341	FLEET NORSTAR FINANCIAL GROUP INC	CF–02
860128	FLEET REMIC CASH FLOW CERTIFICATES SERIE	CF–10
314132	FLEETWOOD ENTERPRISES INC/DE/	CF–01
352949	FLEMING COMPANIES INC /OK/	CF–02
723595	FLEXCEL INTERNATIONAL INC	CF–08
037464	FLEXI VAN CORP	CF–03
037472	FLEXSTEEL INDUSTRIES INC	CF–05
820095	FLEXTRONICS INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
704360	FLEXWATT CORP	CF-08
316128	FLEXWEIGHT CORP	CF-09
352284	FLIGHT DYNAMICS INC	CF-07
732775	FLIGHT INTERNATIONAL GROUP INC	CF-05
037481	FLIGHTSAFETY INTERNATIONAL INC	CF-03
276558	FLOATING POINT SYSTEMS INC	CF-05
037509	FLOCK INDUSTRIES INC	CF-07
037525	FLORAFAX INTERNATIONAL INC	CF-07
740796	FLORIDA EAST COAST INDUSTRIES INC	CF-03
037577	FLORIDA FIRST EQUITIES CORP	CF-09
844883	FLORIDA FORECLOSURE RESALE CORP	CF-10
866817	FLORIDA HEALTH FACILITIES INC	CF-10
790986	FLORIDA INCOME FUND II LTD PARTNERSHIP	CF-06
826498	FLORIDA INCOME FUND III LIMITED PARTNERS	CF-09
737829	FLORIDA INCOME FUND LP	CF-07
756910	FLORIDA LIFE EQUITIES INC	CF-08
037634	FLORIDA POWER & LIGHT CO	CF-09
037637	FLORIDA POWER CORP	CF-02
357281	FLORIDA PROGRESS CORP	CF-02
037643	FLORIDA PUBLIC UTILITIES CO	CF-05
886820	FLORIDA RESIDENTIAL TREATMENT CENTERS INC	CF-10
037651	FLORIDA ROCK INDUSTRIES INC	CF-04
037661	FLORIDA STEEL CORP	CF-03
713002	FLOW INTERNATIONAL CORP	CF-05
826227	FLOWERS INDUSTRIES INC /GA	CF-10
821361	FLOWMOLE CORP	CF-06
037727	FLOYD VALLEY PACKING CO	CF-08
839727	FLS HOLDINGS INC	CF-03
037743	FLUKE JOHN MANUFACTURING CO INC	CF-04
037748	FLUOR CORP/DE/	CF-02
885508	FM PROPERTIES INC	CF-10
715269	FMA REALTY INVESTORS I LTD PARTNERSHIP	CF-07
037785	FMC CORP	CF-01
814429	FMC GOLD CO	CF-04
773475	FMD INC	CF-09
839845	FMS FINANCIAL CORP	CF-09
757262	FNB BANKING CO /GA	CF-05
764811	FNB CORP/NC	CF-05
037808	FNB CORP/PA	CF-07
831787	FNB FINANCIAL CORP	CF-09
742679	FNB FINANCIAL SERVICES CORP	CF-08
745067	FNB ROCHESTER CORP	CF-08
868573	FNC BANCORP INC	CF-10
890081	FOAMEX CAPITAL CORP	CF-10
890080	FOAMEX L P	CF-10
800608	FOGELMAN MORTGAGE L P I	CF-09
702806	FOGELMAN PROPERTY INVESTORS LTD	CF-09
811556	FOGELMAN SECURED EQUITY L P	CF-09
778702	FOLIAGE PLUS INC	CF-07
884363	FONAHOME CORP	CF-10
355019	FONAR CORP	CF-05
852840	FOOD 4 LESS SUPERMARKETS INC	CF-03
037912	FOOD LION INC	CF-02
037914	FOODARAMA SUPERMARKETS INC	CF-04
807882	FOODMAKER INC /DE/	CF-03
037931	FOOTE CONE & BELDING COMMUNICATIONS INC	CF-03
037941	FOOTHILL GROUP INC	CF-03
718903	FOOTHILL INDEPENDENT BANCORP	CF-05
037946	FOR BETTER LIVING INC	CF-05
778168	FORD BANK GROUP INC	CF-07
842911	FORD CREDIT 1989-A GRANTOR TRUST	CF-10
857464	FORD CREDIT 1989-B GRANTOR TRUST	CF-10
872471	FORD CREDIT AUTO RECEIVABLES CORP	CF-10
857775	FORD HOLDINGS INC	CF-02
037996	FORD MOTOR CO	CF-02
038009	FORD MOTOR CREDIT CO	CF-02
773326	FORELAND CORP	CF-08
018508	FOREMOST CORP OF AMERICA	CF-09
038067	FOREST CITY ENTERPRISES INC	CF-02
038074	FOREST LABORATORIES INC	CF-04
038079	FOREST OIL CORP	CF-03
808047	FORME CAPITAL INC	CF-09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
814241	FORMICA CORP	CF–03
731947	FORSCHNER GROUP INC	CF–06
798246	FORSTMANN & CO INC	CF–04
038195	FORT HOWARD CORP	CF–02
357269	FORT WAYNE NATIONAL CORP	CF–07
734370	FORTUNE FINANCIAL GROUP INC	CF–07
038240	FORTUNE NATIONAL CORP	CF–06
038242	FORTUNE PETROLEUM CORP	CF–08
838796	FORTUNISTICS INC	CF–09
766826	FORTY SIX HUNDRED LTD PARTNERSHIP	CF–07
033939	FORUM GROUP INC	CF–03
804752	FORUM RETIREMENT PARTNERS L P	CF–04
839206	FOSSIL BAY HOLDING CO INC	CF–09
352825	FOSTER L B CO	CF–05
038321	FOSTER WHEELER CORP	CF–02
849937	FOTG FUND I LIMITED PARTNERSHIP	CF–10
859493	FOUNDATION HEALTH CORPORATION	CF–05
833197	FOUNDATION REALTY FUND LTD II	CF–09
890578	FOUNDERS FINANCIAL CORP /FL/	CF–10
764858	FOUNTAIN POWERBOAT INDUSTRIES INC	CF–06
230014	FOUR CORNERS FINANCIAL CORP	CF–08
858362	FOUR HOLDINGS INC	CF–10
767682	FOUR SEASONS FUND LIMITED PARTNERSHIP	CF–09
878149	FOUR STAR RANCH INC	CF–10
038475	FOURTH FINANCIAL CORP	CF–03
800080	FOX STRATEGIC HOUSING INCOME PARTNERS	CF–06
720527	FOXMOOR INTERNATIONAL FILMS LTD	CF–08
038570	FPA CORP /DE/	CF–05
794447	FPL GROUP CAPITAL INC	CF–03
753308	FPL GROUP INC	CF–02
882321	FRAME TECHNOLOGY CORP/CA	CF–10
733595	FRANCHISEIT CORP	CF–07
038626	FRANCISCO INDUSTRIES INC	CF–09
726317	FRANCOR FINANCIAL INC	CF–06
700714	FRANKFORD CORP	CF–07
866456	FRANKLIN ADVANTAGE REAL ESTATE INCOME FUND	CF–10
875986	FRANKLIN BANCORPORATION INC	CF–10
880928	FRANKLIN BEN RETAIL STORES INC /DE/	CF–10
083216	FRANKLIN CAPITAL CORP /DE/	CF–08
215913	FRANKLIN CONSOLIDATED MINING CO INC	CF–07
038725	FRANKLIN ELECTRIC CO INC	CF–05
356841	FRANKLIN ELECTRONIC PUBLISHERS INC	CF–05
846903	FRANKLIN FINANCIAL CORP /TN/	CF–09
723646	FRANKLIN FINANCIAL SERVICES CORP /PA/	CF–08
833050	FRANKLIN FIRST FINANCIAL CORP	CF–09
205048	FRANKLIN JOE PRODUCTIONS INC	CF–08
820206	FRANKLIN REAL ESTATE INCOME FUND	CF–09
038777	FRANKLIN RESOURCES INC	CF–03
845613	FRANKLIN SELECT REAL ESTATE INCOME FUND	CF–10
038824	FRAWLEY CORP	CF–06
038868	FREDERICKS OF HOLLYWOOD INC	CF–06
707177	FREDERICKSBURG NATIONAL BANCORP INC	CF–05
721673	FREEMAN DIVERSIFIED REAL ESTATE I LP	CF–06
750258	FREEMAN DIVERSIFIED REAL ESTATE II LP	CF–05
773679	FREEMAN DIVERSIFIED REAL ESTATE III LP	CF–05
808376	FREEMAN DIVERSIFIED REAL ESTATE IV L P	CF–06
795757	FREEMAN GROWTH PLUS LP	CF–05
768598	FREEMAN INCOME REAL ESTATE LP	CF–06
831259	FREEPORT MCMORAN COPPER & GOLD INC	CF–03
764207	FREEPORT MCMORAN ENERGY PARTNERS LTD	CF–02
351116	FREEPORT MCMORAN INC	CF–02
727094	FREEPORT MCMORAN OIL & GAS ROYALTY TRUST	CF–06
793421	FREEPORT MCMORAN RESOURCE PARTNERS LTD PARTNERSHIP	CF–02
830380	FREIGHT SERVICE GROUP INC /CO/	CF–09
038984	FREMONT GENERAL CORP	CF–09
849805	FRENCHTEX INC	CF–06
039020	FREQUENCY ELECTRONICS INC	CF–05
802354	FRESH JUICE CO INC	CF–08
790815	FRETTER INC	CF–05
811213	FREYMILLER TRUCKING INC	CF–05
039092	FRIEDMAN INDUSTRIES INC	CF–06
733267	FRIES ENTERTAINMENT INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
039047	FRISCHS RESTAURANTS INC	CF–05
890662	FRITZ COMPANIES INC	CF–10
844780	FRONTEER DIRECTORY COMPANY INC	CF–07
735349	FRONTIER ADJUSTERS OF AMERICA INC	CF–07
716457	FRONTIER FINANCIAL CORP /WA/	CF–05
039244	FRONTIER INSURANCE CO	CF–07
797496	FRONTIER INSURANCE GROUP INC	CF–07
707945	FRONTIER MINING & OIL CORP	CF–08
039273	FROZEN FOOD EXPRESS INDUSTRIES INC	CF–05
844059	FRP PROPERTIES INC	CF–10
874268	FRUEHAUF TRAILER CORP	CF–10
771298	FRUIT OF THE LOOM INC /DE/	CF–02
793962	FSA CAPITAL INC	CF–09
841692	FSI INTERNATIONAL INC	CF–06
832811	FTB VENTURES LTD	CF–09
039368	FULLER H B CO	CF–03
700564	FULTON FINANCIAL CORP	CF–07
889664	FUNCO INC	CF–10
823980	FUND AMERICA INVESTORS CORP	CF–09
776867	FUND AMERICAN COMPANIES INC	CF–02
039547	FUQUA INDUSTRIES INC /DE/	CF–02
757563	FURIA ORGANIZATION INC /DE/	CF–08
730302	FURNISHINGS 2000 INC	CF–06
037755	FURON CO	CF–04
872548	FURRS BISHOPS INC	CF–10
737212	FUTURA WEST INC	CF–08
032190	FUTURE COMMUNICATIONS INC	CF–07
277807	FUTURE FUND	CF–05
354993	FUTURE FUND II	CF–07
855578	FUTURE FUNDING CORP	CF–10
839087	FUTURE MEDICAL PRODUCTS INC /NY/	CF–08
874868	FUTURE NOW INC	CF–10
773825	FUTURES ADVANTAGE FUND	CF–06
789864	FUTURES DIMENSION FUND	CF–05
811533	FUTURES DIMENSION FUND II LP	CF–09
799824	FUTURES EXPANSION FUND LTD PARTNERSHIP	CF–06
855424	FUTURISTIC INNOVATIONS INC	CF–10
719488	FWB BANCORPORATION	CF–06
845806	G I HOLDINGS INC	CF–10
821002	G III APPAREL GROUP LTD/DE	CF–05
039648	G&K SERVICES INC	CF–05
714395	GAB BANCORP	CF–08
821185	GACC HOLDING CO	CF–02
786344	GAINSCO INC	CF–06
809608	GALAXY CABLEVISION L P	CF–05
819527	GALAXY CHEESE CO	CF–07
884124	GALEY & LORD INC	CF–10
711425	GALILEO ELECTRO OPTICS CORP	CF–05
354190	GALLAGHER ARTHUR J & CO	CF–05
790072	GALLERIA GROUP INC	CF–08
763730	GALLERY OF HISTORY INC	CF–06
751968	GALOOB LEWIS TOYS INC /DE/	CF–05
832324	GALT FINANCIAL CORP	CF–09
842808	GALVEST INC	CF–07
039838	GALVESTON HOUSTON CO	CF–05
310449	GAME A TRON CORP	CF–09
317890	GAMMA BIOLOGICALS INC	CF–06
803034	GAMOGEN INC	CF–08
355876	GANDALF TECHNOLOGIES INC	CF–01
789598	GANDER MOUNTAIN INC	CF–06
039899	GANNETT CO INC /DE/	CF–02
855926	GANT J W FINANCIAL INC	CF–10
791182	GANTOS INC	CF–04
039911	GAP INC	CF–03
039910	GAP INSTRUMENT CORP	CF–08
039917	GARAN INC	CF–05
798371	GARB OIL & POWER CORP	CF–07
752390	GARDEN STATE BANCSHARES INC	CF–05
040023	GARMENT CAPITOL ASSOCIATES	CF–08
820084	GARNET RESOURCES CORP /DE/	CF–06
807062	GASCARD INC /DE/	CF–08
758029	GATEWAY BANCORP INC /NY	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
725876	GATEWAY COMMUNICATIONS INC	CF–07
853275	GATEWAY FED CORP	CF–10
846539	GATEWAY FINANCIAL CORPORATION	CF–09
040194	GATEWAY SPORTING GOODS CO	CF–09
881716	GATEWAY TAX CREDIT FUND III LTD	CF–10
824605	GATEWAY TAX CREDIT FUND LTD	CF–10
830519	GATEWAYS TO SPACE INC	CF–09
357019	GATX CAPITAL CORP	CF–03
040211	GATX CORP	CF–01
812700	GAYLORD CONTAINER CORP /DE/	CF–03
878658	GAYLORD ENTERTAINMENT CO	CF–10
863483	GB FOODS CORP	CF–10
351710	GBC BANCORP	CF–08
841708	GC INTERNATIONAL INC /CA	CF–07
856386	GEHL CO	CF–04
277795	GEICO CORP	CF–01
310252	GELMAN SCIENCES INC	CF–05
043340	GEMCO NATIONAL INC	CF–06
831970	GEMINEX INDUSTRIES INC	CF–10
813785	GEMINI 87–88 XII L P	CF–07
813788	GEMINI 87–88 XV L P	CF–09
813789	GEMINI 87–88 XVI L P	CF–09
810270	GEMINI ENERGY CORPORATION	CF–08
761273	GEMINI EQUIPMENT PARTNERS INCOME FUND I	CF–08
761275	GEMINI EQUIPMENT PARTNERS INCOME FUND II	CF–08
761276	GEMINI EQUIPMENT PARTNERS INCOME FUND IV	CF–07
761281	GEMINI EQUIPMENT PARTNERS INCOME FUND IX	CF–06
761277	GEMINI EQUIPMENT PARTNERS INCOME FUND V	CF–07
761278	GEMINI EQUIPMENT PARTNERS INCOME FUND VI	CF–07
761280	GEMINI EQUIPMENT PARTNERS INCOME FUND VIII	CF–09
761282	GEMINI EQUIPMENT PARTNERS INCOME FUND X	CF–07
847472	GEMINI INCOME FUND 17 LP	CF–10
879028	GENCARE HEALTH SYSTEMS INC	CF–10
064472	GENCOR INDUSTRIES INC	CF–05
040888	GENCORP INC	CF–02
818479	GENDEX CORP	CF–06
874443	GENELABS TECHNOLOGIES INC /CA	CF–10
318771	GENENTECH INC	CF–03
276478	GENERAL AMERICAN TRANSPORTATION CORP /NY	CF–01
040443	GENERAL AUTOMATION INC	CF–06
040461	GENERAL BINDING CORP	CF–04
040472	GENERAL BUILDERS CORP	CF–07
810625	GENERAL BUILDING PRODUCTS CORP	CF–05
886035	GENERAL CABLE CORP /DE/	CF–10
831104	GENERAL CELLULAR CORP	CF–09
040493	GENERAL CINEMA CORP	CF–02
808461	GENERAL COMMUNICATION INC	CF–05
788306	GENERAL COMPUTER CORP	CF–06
040518	GENERAL DATACOMM INDUSTRIES INC	CF–04
040528	GENERAL DEVICES INC	CF–07
040533	GENERAL DYNAMICS CORP	CF–01
040554	GENERAL ELECTRIC CAPITAL CORP	CF–02
040545	GENERAL ELECTRIC CO	CF–01
797463	GENERAL ELECTRIC FINANCIAL SERVICES INC	CF–02
040570	GENERAL EMPLOYMENT ENTERPRISES INC	CF–07
350387	GENERAL ENERGY RESOURCES & TECHNOLOGY CO	CF–08
707452	GENERAL GENETICS CORP	CF–08
040638	GENERAL HOST CORP	CF–03
040643	GENERAL HOUSEWARES CORP	CF–05
040656	GENERAL INSTRUMENT CORP /DE/	CF–02
040675	GENERAL KINETICS INC	CF–07
040687	GENERAL MAGNAPLATE CORP	CF–07
745612	GENERAL METAL & ABRASIVES CO	CF–08
040703	GENERAL MICROWAVE CORP	CF–06
040704	GENERAL MILLS INC	CF–02
040729	GENERAL MOTORS ACCEPTANCE CORP	CF–01
040730	GENERAL MOTORS CORP	CF–01
317030	GENERAL NUTRITION INC	CF–03
795665	GENERAL PARAMETRICS CORP /DE/	CF–06
853532	GENERAL PARCEL SERVICE INC	CF–07
040779	GENERAL PUBLIC UTILITIES CORP /PA/	CF–01
317745	GENERAL RE CORP	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
778339	GENERAL REAL ESTATE LTD PARTNERSHIP	CF–09
040806	GENERAL RESIDENTIAL CORP	CF–08
040834	GENERAL SIGNAL CORP	CF–01
040921	GENERAL WATERWORKS CORP /NEW/	CF–03
818726	GENERATION 5 TECHNOLOGY INC /CO/	CF–08
018498	GENESCO INC	CF–04
040934	GENESEE CORP	CF–05
852449	GENESIS INVESTMENT GROUP INC	CF–10
319649	GENETIC ENGINEERING INC	CF–08
831365	GENETIC LABORATORIES WOUND CARE INC	CF–08
875046	GENETIC THERAPY INC /DE	CF–10
731336	GENETICS INSTITUTE INC	CF–04
862481	GENEVA AMERICAN GROUP INC	CF–10
860192	GENEVA STEEL	CF–04
766738	GENICOM CORP	CF–04
746071	GENISCO TECHNOLOGY CORP /DE/	CF–06
730038	GENIUS TECHNOLOGIES INC	CF–08
833076	GENLYTE GROUP INC	CF–04
040970	GENOVESE DRUG STORES INC	CF–04
040972	GENRAD INC	CF–01
880643	GENTA INCORPORATED /DE/	CF–10
355811	GENTEX CORP	CF–06
840715	GENTNER ELECTRONICS CORP	CF–08
040987	GENUINE PARTS CO	CF–02
837913	GENUS INC	CF–05
732485	GENZYME CORP	CF–05
702993	GEO INTERNATIONAL CORP /NEW/	CF–05
769409	GEODYNAMICS CORP	CF–05
318223	GEODYNE RESOURCES INC	CF–05
314606	GEOKINETICS INC	CF–08
796318	GEONEX CORP	CF–06
041023	GEORESOURCES INC	CF–07
041052	GEORGIA BONDED FIBERS INC	CF–06
805264	GEORGIA GULF CORP /DE/	CF–03
041077	GEORGIA PACIFIC CORP	CF–02
041091	GEORGIA POWER CO	CF–01
832481	GEOSTAR CORP /DE/	CF–05
844843	GEOTEK INDUSTRIES INC	CF–06
041114	GEOTEL INC	CF–07
821527	GERAGHTY & MILLER INC /DE/	CF–06
041130	GERBER PRODUCTS CO	CF–03
041133	GERBER SCIENTIFIC INC	CF–04
041147	GERIATRIC & MEDICAL CENTERS INC	CF–04
865431	GERRITY OIL & GAS CORPORATION	CF–10
079849	GETTY PETROLEUM CORP	CF–04
821113	GEXA GOLD CORP	CF–07
769027	GF MORTGAGE CORP	CF–04
883701	GFC FINANCIAL CORP	CF–02
791398	GHS INC	CF–08
041289	GIANT FOOD INC	CF–02
041296	GIANT GROUP LTD	CF–04
856465	GIANT INDUSTRIES INC	CF–04
041336	GIBRALTAR FINANCIAL CORP	CF–06
882830	GIBRALTAR PACKAGING GROUP INC	CF–10
215970	GIBRALTAR PARI MUTUEL INC	CF–08
041365	GIBSON C R CO	CF–05
717829	GIBSON GREETINGS INC	CF–03
851588	GIDDINGS & LEWIS INC /WI/	CF–04
719274	GIGA TRONICS INC	CF–06
731306	GIL MED INDUSTRIES INC	CF–08
740763	GILBERT ASSOCIATES INC	CF–04
846583	GILBERT ROBINSON INC /DE/	CF–10
882095	GILEAD SCIENCES INC	CF–10
041499	GILLETTE CO	CF–02
700945	GISH BIOMEDICAL INC	CF–07
837912	GITANO GROUP INC	CF–03
868671	GLACIER BANCORP INC	CF–10
814924	GLACIER HOLDINGS INC	CF–09
883505	GLACIER WATER SERVICES INC	CF–10
041656	GLADSTONE RESOURCES INC	CF–08
109870	GLASSMASTER CO	CF–07
041719	GLATFELTER P H CO	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
743239	GLEASON CORP /DE/	CF–04
790129	GLENBOROUGH LTD	CF–04
769800	GLENDALE BANCORPORATION/NJ	CF–08
849287	GLENDALE FEDERAL BANK FEDERAL SAVINGS BANK CLASS A SE 19	CF–10
860219	GLENDALE FEDERAL BANK FEDERAL SAVINGS BANK SERIES 1990–1	CF–10
774488	GLENFED INC	CF–02
835539	GLOBAL ASSET ALLOCATION PORTFOLIO L P	CF–09
793635	GLOBAL CAPITAL GROUP INC/NY	CF–08
825521	GLOBAL ENVIRONMENTAL CORP	CF–07
278165	GLOBAL GAMING & TECHNOLOGY INC	CF–08
041850	GLOBAL MARINE INC	CF–03
733289	GLOBAL NATURAL RESOURCES INC/NJ	CF–04
842683	GLOBAL RESOURCES INC /AK/	CF–08
869626	GLOBAL SPILL MANAGEMENT INC	CF–10
888702	GLOBAL SPILL MANAGEMENT INC /NV/	CF–10
836868	GLOBESAT HOLDING CORP	CF–08
352868	GLOBUS GROWTH GROUP INC	CF–08
874248	GLYCOMED INC	CF–10
799507	GMAC 1985–A GRANTOR TRUST	CF–01
788047	GMAC 1986–C GRANTOR TRUST	CF–01
796651	GMAC 1987–A GRANTOR TRUST	CF–01
811709	GMAC 1987–F GRANTOR TRUST	CF–01
868571	GMAC 1990–A GRANTOR TRUST	CF–01
872551	GMAC 1991–A GRANTOR TRUST	CF–01
872552	GMAC 1991–B GRANTOR TRUST	CF–01
872553	GMAC 1991–C GRANTOR TRUST	CF–01
882234	GMAC 1992–A GRANTOR TRUST	CF–01
882237	GMAC 1992–B GRANTOR TRUST	CF–01
882239	GMAC 1992–C GRANTOR TRUST	CF–01
882240	GMAC 1992–D GRANTOR TRUST	CF–01
869739	GMAC AUTO RECEIVABLES CORP	CF–01
812354	GMAC MORTGAGE SECURITIES II INC	CF–10
792859	GMAC MORTGAGE SECURITIES INC	CF–09
082554	GMI GROUP INC	CF–06
875742	GMIS INC /DE	CF–10
790933	GMX COMMUNICATIONS INC	CF–07
855572	GNB BANCSHARES INC	CF–10
043398	GNC ENERGY CORP	CF–07
852804	GND HOLDINGS CORP /DE/	CF–02
722310	GNF CORP /NJ/	CF–08
355269	GNI GROUP INC /DE/	CF–10
832613	GNS FINANCE CORP	CF–09
784721	GO VIDEO INC	CF–07
041980	GODDARD INDUSTRIES INC	CF–07
751260	GOLD CO OF AMERICA	CF–06
748794	GOLD COIN MINING INC	CF–08
761895	GOLD EXPRESS CORP	CF–08
314834	GOLD KING CONSOLIDATED INC	CF–07
215994	GOLD KIST INC	CF–03
042100	GOLD MEDALLION CORP SHAREHOLDERS LIQUIDA	CF–07
042119	GOLD RESERVE CORP	CF–06
880350	GOLD RIVER PARTNERS L P	CF–10
773487	GOLD SECURITIES CORP	CF–08
042136	GOLD STANDARD INC	CF–07
844063	GOLDEN ARK INC	CF–09
811271	GOLDEN BEVERAGE COMPANY	CF–08
751364	GOLDEN CORRAL REALTY CORP	CF–06
319495	GOLDEN CORRAL RESTAURANT JOINT VENTURES	CF–05
719754	GOLDEN CYCLE GOLD CORP	CF–08
042228	GOLDEN ENTERPRISES INC	CF–05
854053	GOLDEN GATE ACQUISITIONS INC	CF–10
828749	GOLDEN ISLES FINANCIAL HOLDINGS INC	CF–09
700815	GOLDEN MAPLE MINING & LEACHING CO INC	CF–08
813663	GOLDEN NUGGET FINANCE CORP/NV	CF–09
042246	GOLDEN NUGGET INC	CF–02
350685	GOLDEN OIL CO /DE/	CF–07
758292	GOLDEN POULTRY CO INC	CF–05
042284	GOLDEN TRIANGLE ROYALTY & OIL INC	CF–08
042293	GOLDEN WEST FINANCIAL CORP /DE/	CF–02
042318	GOLDFIELD CORP	CF–06
845609	GOLDRIVER FINANCE CORP	CF–10
845610	GOLDRIVER LIMITED PARTNERSHIP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
819676	GOLDTEX INC	CF–06
879254	GOLDWYN SAMUEL CO	CF–10
042429	GOLF HOST RESORTS INC	CF–05
785931	GOOD GUYS INC	CF–05
313252	GOOD SOFTWARE CORP	CF–08
825324	GOOD TIMES RESTAURANTS INC	CF–08
825530	GOODHEART VENTURES INC	CF–09
042504	GOODHEART WILLCOX CO INC	CF–07
778709	GOODMARK FOODS INC	CF–05
042542	GOODRICH B F CO	CF–02
317332	GOODY PRODUCTS INC	CF–04
042582	GOODYEAR TIRE & RUBBER CO /OH/	CF–02
879123	GOODYS FAMILY CLOTHING INC /TN	CF–10
042682	GORMAN RUPP CO	CF–05
790414	GOTTSCHALKS INC	CF–04
042791	GOULDS PUMPS INC	CF–03
841535	GOVERNMENT BACKED TRUST T–1	CF–09
841536	GOVERNMENT BACKED TRUST T–2	CF–09
841537	GOVERNMENT BACKED TRUST T–3	CF–09
842907	GOVERNMENT BACKED TRUST T–4	CF–09
842814	GOVERNMENT SECURITIES TRUST J 1	CF–09
837577	GOVERNMENT TRUST 1 A	CF–09
837578	GOVERNMENT TRUST 1 B	CF–09
837582	GOVERNMENT TRUST 1 C	CF–09
837583	GOVERNMENT TRUST 1 D	CF–09
842667	GOVERNMENT TRUST 2 A	CF–09
842668	GOVERNMENT TRUST 2 B	CF–09
842669	GOVERNMENT TRUST 2 C	CF–09
842670	GOVERNMENT TRUST 2 D	CF–09
842899	GOVERNMENT TRUST 2 E	CF–09
842900	GOVERNMENT TRUST 2 F	CF–09
853492	GOVERNMENT TRUST 3 A	CF–10
853493	GOVERNMENT TRUST 3 B	CF–10
853494	GOVERNMENT TRUST 3 C	CF–10
870495	GOVERNMENT TRUST G 1	CF–10
856139	GOVERNMENT TRUST M 1	CF–10
845381	GOVERNMENT TRUST P 1	CF–10
845382	GOVERNMENT TRUST P 2	CF–10
845383	GOVERNMENT TRUST P 3	CF–10
878721	GOVERNMENT TRUSTS PH–1	CF–10
879570	GOVERNMENT TRUSTS PH–2	CF–10
853927	GP GROUP INC	CF–10
051467	GR FOODS INC	CF–04
852551	GRACE ENERGY CORP	CF–03
042872	GRACE W R & CO/NY	CF–02
866970	GRACECARE HEALTH SYSTEMS INC	CF–10
042887	GRACIOUS ESTATES PROPERTIES LTD	CF–08
042888	GRACO INC	CF–04
719597	GRADCO SYSTEMS INC	CF–05
835092	GRADIN EQUITIES INC	CF–09
716314	GRAHAM CORP	CF–05
709136	GRAHAM FIELD HEALTH PRODUCTS INC	CF–05
400001	GRAHAM INCOME FUND 82A	CF–07
277135	GRAINGER W W INC	CF–03
854154	GRANADA BIOSCIENCES INC	CF–05
854153	GRANADA FOODS CORP	CF–05
819215	GRANADA FOODS L P	CF–09
879102	GRANCARE INC	CF–10
878321	GRAND CASINOS INC	CF–10
852130	GRAND COMPANY LIMITED PARTNERSHIP	CF–10
888512	GRAND UNION CAPITAL CORP	CF–02
316236	GRAND UNION CO	CF–02
841709	GRAND VALLEY GAS CO	CF–06
763850	GRANGE NATIONAL BANC CORP	CF–06
861459	GRANITE CONSTRUCTION INC	CF–10
703901	GRANITE LTD	CF–08
792360	GRANITE STATE BANKSHARES INC	CF–08
866722	GRANT TENSOR GEOPHYSICAL CORP	CF–10
727162	GRAPHIC INDUSTRIES INC	CF–04
828931	GRASON INDUSTRIES INC	CF–08
860746	GRATTA CORP	CF–10
205402	GRAYBAR ELECTRIC CO INC	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
313563	GRAYBAR ELECTRIC CO INC VOTING TRUST	CF–09
842922	GRAYCOR LASER SYSTEMS INC	CF–09
833216	GRAYHOUND ELECTRONICS INC	CF–07
841008	GRAYSTONE COMPANIES INC	CF–09
201944	GRC INTERNATIONAL INC	CF–05
350179	GREASE MONKEY HOLDING CORP	CF–06
317833	GREAT AMERICAN COMMUNICATIONS CO	CF–02
043271	GREAT AMERICAN CORP	CF–07
043279	GREAT AMERICAN INDUSTRIES INC	CF–04
043287	GREAT AMERICAN MANAGEMENT & INVESTMENT INC	CF–02
043296	GREAT AMERICAN REALTY CORP	CF–08
103317	GREAT AMERICAN RECREATION INC	CF–05
879586	GREAT AMERICAN RESORTS INC/GA	CF–10
043300	GREAT ATLANTIC & PACIFIC TEA CO INC	CF–02
819550	GREAT BAY BANKSHARES INC	CF–08
819344	GREAT BEAR AUTOMOTIVE CENTERS INC	CF–09
352871	GREAT EASTERN ENERGY & DEVELOPMENT CORP	CF–07
773845	GREAT FALLS BANCORP	CF–06
043350	GREAT FALLS GAS CO	CF–06
043362	GREAT LAKES CHEMICAL CORP	CF–02
352684	GREAT NORTHERN GAS CO	CF–08
043410	GREAT NORTHERN IRON ORE PROPERTIES	CF–06
835307	GREAT OAKS FINANCIAL CORP	CF–10
854560	GREAT SOUTHERN BANCORP INC	CF–10
741511	GREAT WESTERN BANK	CF–09
043512	GREAT WESTERN FINANCIAL CORP	CF–02
068805	GREAT WESTERN SYSTEMS INC	CF–07
827771	GREATE BAY PROPERTY FUNDING CORP	CF–09
835888	GREATER ENERGY CORPORATION	CF–09
826619	GREEN A P INDUSTRIES INC	CF–04
026820	GREEN DANIEL CO	CF–06
043704	GREEN MOUNTAIN POWER CORP	CF–04
315815	GREEN TREE ACCEPTANCE INC	CF–03
890175	GREEN TREE FINANCIAL CORP	CF–10
764402	GREENE COUNTY BANCSHARES INC	CF–05
778433	GREENERY REHABILITATION GROUP INC	CF–05
356031	GREENFIELD BANCSHARES INC /IN/	CF–08
763821	GREENFIELD FINANCIAL CORP /UT/	CF–08
043837	GREENMAN BROTHERS INC	CF–05
845048	GREENSTONE RABASCA ROBERTS INC	CF–07
727063	GREENTREE SOFTWARE INC	CF–08
814479	GREENWICH FINANCIAL CORP	CF–08
094784	GREENWICH PHARMACEUTICALS INC	CF–07
719174	GREENWICH PROPERTIES I LTD	CF–06
718474	GREENWOOD HOLDINGS INC/CO/	CF–07
832847	GREENWOOD NATIONAL BANCORPORATION	CF–09
043920	GREIF BROTHERS CORP	CF–04
040956	GREINER ENGINEERING INC	CF–05
789575	GRENADA SUNBURST SYSTEM CORP	CF–03
043952	GREY ADVERTISING INC /DE/	CF–03
043959	GREYHOUND DIAL CORP /AZ/	CF–02
043960	GREYHOUND FINANCIAL CORP	CF–02
813040	GREYHOUND LINES INC	CF–03
799020	GREYSTONE FINANCIAL SERVICES INC	CF–09
876687	GRI CORP /DE	CF–06
319716	GRIFFIN REAL ESTATE FUND II	CF–06
705974	GRIFFIN REAL ESTATE FUND III	CF–06
728526	GRIFFIN REAL ESTATE FUND IV	CF–06
760451	GRIFFIN REAL ESTATE FUND V	CF–06
783452	GRIFFIN REAL ESTATE FUND VI	CF–06
836104	GRIFFIN RESORTS INC	CF–08
082295	GRIFFIN TECHNOLOGY INC	CF–06
801937	GRIFFITH CONSUMERS CO /MD/	CF–05
044041	GRIST MILL CO	CF–05
870743	GROEN BROTHERS AVIATION INC	CF–10
033798	GROSSMANS INC	CF–04
795579	GROUNDWATER TECHNOLOGY INC	CF–05
806435	GROUP 1 SOFTWARE INC	CF–06
742665	GROUP W CABLE ASSOCIATES OF CHICAGO	CF–09
862340	GROVE BANCORP INC	CF–10
044171	GROW GROUP INC	CF–04
812188	GROWTH & GUARANTEE FUND LP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
783266	GROWTH DEVELOPMENT CORP	CF–07
849212	GROWTH FINANCIAL CORP	CF–10
769129	GROWTH HOTEL INVESTORS	CF–09
791346	GROWTH HOTEL INVESTORS II	CF–09
216039	GRUBB & ELLIS CO	CF–04
826144	GRUDGE MUSIC GROUP INC	CF–08
044279	GRUMMAN CORP	CF–02
854575	GTA CORP	CF–10
040864	GTE CALIFORNIA INC	CF–02
040858	GTE CORP	CF–01
040865	GTE FLORIDA INC	CF–02
046216	GTE HAWAIIAN TELEPHONE CO INC	CF–03
040867	GTE NORTH INC	CF–02
040877	GTE NORTHWEST INC	CF–02
040878	GTE SOUTH INC	CF–02
040874	GTE SOUTHWEST INC	CF–02
719702	GTECH CORP	CF–03
044319	GTI CORP	CF–06
041107	GTS CORP/DE/	CF–07
773933	GUARANTEED HOTEL INVESTORS 1985 LP	CF–09
722124	GUARANTEED MORTGAGE CORP II	CF–09
752302	GUARANTEED MORTGAGE CORP III	CF–03
768536	GUARANTY BANCSHARES CORP	CF–06
706731	GUARANTY BANCSHARES HOLDING CORP	CF–06
749751	GUARDIAN BANCORP	CF–04
044420	GUARDSMAN PRODUCTS INC	CF–05
722642	GUEST SUPPLY INC	CF–05
706148	GUILDER 82 PROPERTY CO	CF–07
719503	GUILDER 83 PROPERTY CO	CF–07
044471	GUILFORD MILLS INC	CF–03
798044	GULF & MISSISSIPPI CORP	CF–08
774555	GULF & SOUTHERN FINANCIAL CORP	CF–06
044524	GULF APPLIED TECHNOLOGIES INC	CF–06
824088	GULF EXPLORATION CONSULTANTS INC	CF–07
044545	GULF POWER CO	CF–01
044549	GULF RESOURCES & CHEMICAL CORP	CF–04
717411	GULF SOUTHWEST BANCORP INC	CF–05
044570	GULF STATES UTILITIES CO	CF–01
813921	GULFBANKS INC	CF–05
865847	GULFSIDE INDUSTRIES LTD	CF–10
832404	GULL LABORATORIES INC /UT/	CF–10
739626	GULLEDGE REALTY INVESTORS II	CF–09
805023	GUNDLE ENVIRONMENTAL SYSTEMS INC	CF–05
832986	GUNNER ENERGY CORP	CF–09
825156	GUSTAVUS ADOLPHUS COLLEGE POOLED LIFE IN	CF–09
727672	GV MEDICAL INC	CF–06
814286	GVC VENTURE CORP /DE/	CF–08
824106	GVS MED INC	CF–09
779244	GWC CORP	CF–03
840196	GWINNETT BANCORP INC	CF–09
858862	GWINNETT BANCSHARES INC	CF–10
886821	GWINNETT IMMEDIATE CARE CENTER INC	CF–10
734194	GYNEX INC	CF–08
044689	GYRODYNE COMPANY OF AMERICA INC	CF–07
852004	GZA GEOENVIRONMENTAL TECHNOLOGIES INC	CF–06
355902	H&H OIL TOOL CO INC	CF–06
012659	H&R BLOCK INC	CF–03
787793	H&S TREAT & RELEASE INC	CF–08
764218	HABEN INDUSTRIES INC	CF–08
355699	HABER INC	CF–08
754597	HABERSHAM BANCORP	CF–05
101704	HABERSHAM ENERGY CO	CF–07
044764	HACH CO	CF–05
729533	HADCO CORP	CF–05
044800	HADRON INC	CF–06
044801	HADSON CORP	CF–03
350091	HADSON EUROPE INC	CF–07
723906	HAILEY ENERGY CORP	CF–08
810876	HAKO MINUTEMAN INC	CF–06
046205	HAL INC /HI/	CF–04
315213	HALF ROBERT INTERNATIONAL INC /DE/	CF–04
720671	HALIFAX ENGINEERING INC/VA	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
063436	HALL FINANCIAL GROUP INC	CF–04
044956	HALL FRANK B & CO INC	CF–04
757004	HALL INSTITUTIONAL MORTGAGE FUND LTD PAR	CF–07
094963	HALL STUART CO INC	CF–05
788965	HALLADOR PETROLEUM CO	CF–06
045012	HALLIBURTON CO	CF–02
883953	HALLWOOD CONSOLIDATED RESOURCES CORP	CF–10
319019	HALLWOOD ENERGY CORP	CF–05
768172	HALLWOOD ENERGY PARTNERS LP	CF–05
355766	HALLWOOD GROUP INC	CF–04
874238	HALLWOOD HOLDINGS INC	CF–10
046535	HALLWOOD INDUSTRIES INC	CF–06
865439	HALLWOOD REALTY PARTNERS LP	CF–10
869052	HALO HOLDINGS GROUP	CF–10
786947	HALSEY DRUG CO INC/NEW	CF–06
790934	HALTER VENTURE CORP	CF–08
879501	HAMBURGER HAMLET RESTAURANTS INC	CF–10
045136	HAMILTON DIGITAL CONTROLS INC	CF–07
205422	HAMPSHIRE FUNDING INC	CF–06
887150	HAMPSHIRE GROUP LTD	CF–10
704868	HAMPTON INCOME FUND LTD 1983–B	CF–07
045260	HAMPTON INDUSTRIES INC /NC/	CF–05
746715	HAMPTONS BANCSHARES INC	CF–05
791925	HANA BIOLOGICS INC	CF–06
812906	HANCOCK FABRICS INC	CF–04
750577	HANCOCK HOLDING CO	CF–04
746262	HANCOCK JOHN PROPERTIES LTD PARTNERSHIP	CF–05
708319	HANCOCK JOHN REAL ESTATE LTD PARTNERSHIP	CF–06
818257	HANCOCK JOHN REALTY INCOME FUND II LIMIT	CF–05
842741	HANCOCK JOHN REALTY INCOME FUND III LIMI	CF–09
795196	HANCOCK JOHN REALTY INCOME FUND LTD PART	CF–05
850414	HANDEX ENVIRONMENTAL RECOVERY INC	CF–06
314727	HANDLEMAN CO /MI/	CF–03
045333	HANDY & HARMAN	CF–03
354053	HANDY HARDWARE WHOLESALE INC	CF–07
768906	HANDYMAN CORP	CF–07
722723	HANGER ORTHOPEDIC GROUP INC	CF–06
045370	HANNA M A CO/DE	CF–03
045379	HANNAFORD BROTHERS CO	CF–03
713094	HANOVER BANCORP INC	CF–08
853733	HANOVER FOODS CORP /PA/	CF–10
045403	HANOVER INSURANCE CO	CF–08
796529	HANOVER LEASE INCOME LTD PARTNERSHIP	CF–10
836383	HANSEN CAPITAL FUNDING I INC	CF–09
810836	HARBOR AMERICAN HEALTH CARE TRUST INC	CF–07
708193	HARBOR BANCORP	CF–05
874386	HARBOR INVESTMENT CORP	CF–10
315272	HARCOR ENERGY INC	CF–07
318225	HARDEES LEASE PARTNERS 1980	CF–06
818968	HARDING ASSOCIATES INC	CF–05
313716	HARDINGE BROTHERS INC	CF–07
313478	HARKEN ENERGY CORP	CF–04
045599	HARLAND JOHN H CO	CF–01
793952	HARLEY DAVIDSON INC	CF–03
792013	HARLEYSVILLE GROUP INC	CF–09
702902	HARLEYSVILLE NATIONAL CORP	CF–05
045621	HARLYN PRODUCTS INC	CF–06
800459	HARMAN INTERNATIONAL INDUSTRIES INC /DE/	CF–03
045635	HARMON INDUSTRIES INC	CF–05
830488	HARMONEY STREET CAPITAL INC	CF–09
854160	HARMONIA BANCORP INC	CF–10
878246	HARMONY HOLDINGS INC	CF–10
880882	HARMONY PRODUCTS INC	CF–10
801898	HARNISCHFEGER INDUSTRIES INC	CF–02
818682	HAROLDS STORES INC	CF–06
045674	HARPER GROUP INC /DE/	CF–04
789847	HARRIER INC	CF–07
714504	HARRIS & HARRIS GROUP INC	CF–08
045729	HARRIS BANKCORP INC	CF–06
202058	HARRIS CORP /DE/	CF–02
045791	HARRIS PAUL STORES INC	CF–05
811081	HARROW INDUSTRIES INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
045876	HARSCO CORP	CF–03
087266	HART HOLDING CO INC	CF–04
751145	HART INDUSTRIES INC	CF–08
822046	HART TECHNOLOGIES INC	CF–08
045919	HARTE HANKS COMMUNICATIONS INC	CF–03
310823	HARTFORD STEAM BOILER INSPECTION & INSUR	CF–04
723371	HARTMARX CORP/DE	CF–03
745299	HARVEST BANCORP INC	CF–05
785544	HARVEST CAPITAL CORP	CF–08
857069	HARVEST FINANCIAL CORP /IA/	CF–10
046043	HARVEY GROUP INC	CF–06
046080	HASBRO INC	CF–02
046109	HASTINGS MANUFACTURING CO	CF–05
046129	HATHAWAY CORP	CF–06
773723	HAUSER CHEMICAL RESEARCH INC	CF–08
833845	HAVENWOOD VENTURES INC	CF–09
846917	HAVERFIELD CORP	CF–09
216085	HAVERTY FURNITURE COMPANIES INC	CF–04
805304	HAWAII NATIONAL BANCSHARES INC	CF–05
829606	HAWAII VENTURES INC	CF–09
046207	HAWAIIAN ELECTRIC CO INC	CF–02
354707	HAWAIIAN ELECTRIC INDUSTRIES INC	CF–02
046238	HAWKEYE BANCORPORATION	CF–07
046250	HAWKINS CHEMICAL INC	CF–06
854661	HAWKINS ENERGY CORP	CF–07
015678	HAWKS INDUSTRIES INC	CF–07
046267	HAWTHORNE FINANCIAL CORP	CF–07
858655	HAYNES INTERNATIONAL INC	CF–10
864970	HAZLETON BANCORP INC	CF–10
310377	HBO & CO	CF–05
846489	HCA HOSPITAL CORPORATION OF AMERICA	CF–10
879741	HCB INC	CF–10
888919	HCC INSURANCE HOLDINGS INC/DE/	CF–10
886822	HCS INC	CF–10
745538	HCW PENSION REAL ESTATE FUND LTD PARTNER	CF–06
805907	HDL COMMUNICATIONS	CF–08
803348	HDR POWER SYSTEMS INC /DE/	CF–07
875043	HE RO GROUP LTD	CF–10
774657	HEALTH & LEISURE INC /DE/	CF–08
803649	HEALTH & REHABILITATION PROPERTIES TRUST	CF–04
853074	HEALTH ADVANCEMENT SERVICES INC /DE/	CF–10
878736	HEALTH CARE & RETIREMENT CORP / DE	CF–10
760689	HEALTH CARE PROPERTIES II	CF–06
765880	HEALTH CARE PROPERTY INVESTORS INC	CF–03
766704	HEALTH CARE REIT INC /DE/	CF–04
046428	HEALTH CHEM CORP	CF–05
864966	HEALTH CLUB TELEVISION NETWORK INC	CF–10
811565	HEALTH CONCEPTS IV INC	CF–07
737214	HEALTH CORP OF AMERICA	CF–09
822415	HEALTH EQUITY PROPERTIES INC	CF–04
886475	HEALTH IMAGE MEDIA INC	CF–10
769689	HEALTH IMAGES INC	CF–05
046441	HEALTH INSURANCE OF VERMONT INC	CF–08
837028	HEALTH MANAGEMENT INTERNATIONAL INC	CF–08
046445	HEALTH MOR INC	CF–06
883327	HEALTH O METER PRODUCTS INC /DE	CF–10
879257	HEALTH PROFESSIONALS INC /DE	CF–10
869486	HEALTH RISK MANAGEMENT INC /MN/	CF–10
812910	HEALTHCARE COMPARE CORP/DE/	CF–06
878230	HEALTHCARE IMAGING SERVICES INC	CF–10
717517	HEALTHCARE INTERNATIONAL INC	CF–04
731012	HEALTHCARE SERVICES GROUP INC	CF–05
046455	HEALTHDYNE INC	CF–05
860983	HEALTHINFUSION INC	CF–10
770506	HEALTHPLEX INC	CF–08
855587	HEALTHSOURCE INC	CF–06
785161	HEALTHSOUTH REHABILITATION CORP	CF–04
847929	HEALTHTEK INC	CF–10
826490	HEALTHTRUST INC THE HOSPITAL CO	CF–02
792337	HEALTHVEST	CF–03
725627	HEALTHWATCH INC	CF–07
887904	HEART LABS OF AMERICA INC/FL/	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
883330	HEART TECHNOLOGY INC /DE	CF–10
799233	HEARTLAND EXPRESS INC	CF–06
843964	HEARTLAND PARTNERS LP	CF–09
821536	HEARX LTD /DE/	CF–07
823546	HEAVENLY HOT DOGS INC /DE/	CF–10
741560	HEAVY DUTY AIR INC	CF–08
046517	HECHINGER CO	CF–03
719413	HECLA MINING CO/DE/	CF–04
863437	HECTOR COMMUNICATIONS CORP	CF–10
773594	HEEKIN CAN INC	CF–04
351298	HEI INC	CF–07
046619	HEICO CORP	CF–05
046601	HEILIG MEYERS CO	CF–03
046613	HEIN WERNER CORP	CF–05
046640	HEINZ H J CO	CF–02
046653	HEIST C H CORP	CF–06
350684	HELDOR INDUSTRIES INC	CF–05
046675	HELEN OF TROY CORP	CF–05
046678	HELENA SILVER MINES INC	CF–08
856288	HELIAN HEALTH GROUP INC	CF–06
319648	HELIONETICS INC	CF–07
046709	HELIX TECHNOLOGY CORP	CF–06
046738	HELLER FINANCIAL INC	CF–02
351685	HELM RESOURCES INC/DE/	CF–05
046765	HELMERICH & PAYNE INC	CF–03
801748	HEMACARE CORP /CA/	CF–07
810208	HEMCURE INC	CF–08
801350	HEMODYNAMICS INC	CF–07
351297	HEMOKINETICS INC	CF–08
878355	HENDERSON CITIZENS BANCSHARES INC	CF–10
858660	HENLEY INTERNATIONAL INC	CF–10
840216	HENLEY PROPERTIES INC	CF–02
779152	HENRY JACK & ASSOCIATES INC	CF–06
853456	HENRY JOHN W & CO/MILLBURN LP	CF–10
791449	HERBALIFE INTERNATIONAL INC	CF–06
046989	HERCULES INC	CF–02
829129	HERITAGE BANCORP INC /DE/	CF–09
843519	HERITAGE BANCSHARES INC /FLA/	CF–09
846677	HERITAGE BANKCORP INC	CF–09
047016	HERITAGE ENTERTAINMENT INC	CF–05
882246	HERITAGE FEDERAL BANCSHARES INC	CF–10
275514	HERITAGE FINANCIAL CORP /VA/	CF–04
855114	HERITAGE FINANCIAL LIMITED	CF–10
356946	HERITAGE FINANCIAL SERVICES INC /IL/	CF–07
883703	HERITAGE FINANCIAL SERVICES INC /TN/	CF–10
821020	HERITAGE MEDIA CORP	CF–03
887564	HERITAGE MEDIA SERVICES INC	CF–10
047035	HERLEY INDUSTRIES INC /NEW	CF–06
047111	HERSHEY FOODS CORP	CF–02
047114	HERSHEY OIL CORP	CF–06
047129	HERTZ CORP	CF–02
047217	HEWLETT PACKARD CO	CF–01
717605	HEXCEL CORP/DE	CF–03
881790	HF FINANCIAL CORP	CF–10
892157	HFB FINANCIAL CORP	CF–10
874188	HI LO AUTOMOTIVE INC /DE	CF–10
833205	HI LO NO INC	CF–09
047268	HI SHEAR INDUSTRIES INC	CF–05
887497	HI TECH PHARMACAL CO INC	CF–10
316189	HIA INC	CF–07
047288	HIBERNIA CORP	CF–02
736915	HICKAM DOW B INC	CF–06
047307	HICKOK ELECTRICAL INSTRUMENT CO	CF–07
047312	HICKORY FURNITURE CO	CF–04
824481	HICKORY HILLS LTD	CF–07
824482	HICKORY LENDERS LTD	CF–07
766561	HICKORY TECH CORP	CF–05
794984	HIGH CASH PARTNERS LP	CF–09
845879	HIGH COUNTRY VENTURES INC	CF–10
784054	HIGH EQUITY PARTNERS LP SERIES 86	CF–09
831574	HIGH EQUITY PARTNERS LP SERIES 88	CF–09
800181	HIGH HOPES INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
317551	HIGH PLAINS CORP	CF–06
708815	HIGH POINT FINANCIAL CORP	CF–08
852903	HIGHLAND GOLD PROPERTIES INC	CF–10
887024	HIGHLAND REALTY FUND INC	CF–10
766003	HIGHLAND SUPERSTORES INC	CF–03
047417	HIGHLAND TELEPHONE CO	CF–05
756862	HIGHLANDS BANKSHARES INC	CF–06
313372	HIGHLINE INDUSTRIES INC	CF–07
047431	HIKO BELL MINING & OIL CO	CF–08
814898	HILB ROGAL & HAMILTON CO /VA/	CF–06
884571	HILL WILLIAMS INCOME FUND I	CF–10
885032	HILL WILLIAMS INCOME FUND II	CF–10
047518	HILLENBRAND INDUSTRIES INC	CF–03
276477	HILLHAVEN CORP	CF–03
314016	HILLIARD FUND 79–A LTD	CF–07
314018	HILLIARD FUND 79–B LTD	CF–07
709313	HILLIARD FUND 82–B LTD	CF–08
732417	HILLS BANCORPORATION	CF–05
786877	HILLS DEPARTMENT STORES INC /DE/	CF–03
837173	HILLSBOROUGH HOLDINGS CORP	CF–02
047580	HILTON HOTELS CORP	CF–02
842914	HIMEDICS INC	CF–08
355557	HINDERLITER INDUSTRIES INC	CF–06
885638	HINSDALE FINANCIAL CORPORATION	CF–10
350876	HIPOINT INVESTMENTS LTD	CF–08
047647	HIPOTRONICS INC	CF–06
835413	HISTORIC HOUSING FOR SENIORS II LIMITED	CF–09
850961	HISTORIC HOUSING FOR SENIORS III LIMITED	CF–10
820199	HISTORIC HOUSING FOR SENIORS LIMITED PAR	CF–09
839614	HISTORIC PRESERVATION PROPERTIES 1989 LI	CF–09
731838	HITECH ENGINEERING CO	CF–08
842295	HITOX CORPORATION OF AMERICA	CF–06
806384	HJELMS JIM PRIVATE COLLECTION LTD /DE/	CF–08
311817	HMG COURTLAND PROPERTIES INC	CF–05
742415	HMO AMERICA INC	CF–07
737213	HNB FINANCIAL GROUP	CF–06
812427	HOECHST CELANESE CORP	CF–02
878551	HOENIG GROUP INC	CF–10
047878	HOFMANN INDUSTRIES INC	CF–06
709139	HOGAN SYSTEMS INC	CF–05
808015	HOH WATER TECHNOLOGY CORP	CF–08
813418	HOLCO MORTGAGE ACCEPTANCE CORP I	CF–05
799275	HOLCO SECURED MORTGAGE INVESTMENT III	CF–09
886826	HOLCOMB BRIDGE IMMEDIATE CARE CENTER INC	CF–10
082179	HOLIDAY GULF HOMES INC	CF–08
822076	HOLIDAY RV SUPERSTORES INC	CF–06
048039	HOLLY CORP	CF–04
888245	HOLLYWOOD CASINO CORP	CF–10
356212	HOLLYWOOD PARK OPERATING CO	CF–06
356213	HOLLYWOOD PARK REALTY ENTERPRISES INC	CF–05
832100	HOLMES MICROSYSTEMS INC	CF–09
860602	HOLNAM INC	CF–02
048105	HOLOBEAM INC	CF–08
859737	HOLOGIC INC	CF–07
812151	HOLOMETRIX INC	CF–08
877928	HOLOPAK TECHNOLOGIES INC	CF–10
885539	HOLSON BURNES GROUP INC	CF–10
048165	HOMASOTE CO	CF–06
048174	HOME BENEFICIAL CORP	CF–04
788588	HOME CENTERS INC	CF–06
354950	HOME DEPOT INC	CF–02
859229	HOME EQUITY LOAN ASSET BACKED TRUST SERI	CF–10
811097	HOME FEDERAL CORP	CF–05
861625	HOME FEDERAL FINANCIAL CORP	CF–10
847410	HOME FINANCIAL CORP /DE/	CF–10
313321	HOME INTENSIVE CARE INC	CF–06
357133	HOME INTERSTATE BANCORP	CF–08
847790	HOME MISSION BOARD OF THE SO BAPTIST CON CHU LO COL 80 SEC	CF–10
847789	HOME MISSION BOARD OF THE SOUTHERN BAPTIST CONVENTION	CF–10
715128	HOME NATIONAL CORP/MA	CF–04
857009	HOME NUTRITIONAL SERVICES INC	CF–05
816151	HOME OFFICE REFERENCE LABORATORY INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
832769	HOME PORT BANCORP INC	CF–09
791024	HOME SHOPPING NETWORK INC	CF–03
882378	HOME STAKE OIL & GAS CO	CF–10
882372	HOME STAKE ROYALTY CORP /OK/	CF–10
809716	HOMECALL INC /MD/	CF–08
791164	HOMECARE MANAGEMENT INC	CF–08
873399	HOMEDCO GROUP INC	CF–10
833795	HOMEFED CORP	CF–09
820689	HOMEFREE INVESTORS LP	CF–09
065291	HOMEFREE VILLAGE RESORTS INC	CF–07
835582	HOMELAND HOLDING CORP	CF–04
831906	HOMEOWNERS GROUP INC	CF–07
833079	HOMEPLEX MORTGAGE INVESTMENTS CORP	CF–03
743872	HOMESTAKE MINING CO /DE/	CF–02
048272	HOMESTEAD FINANCIAL CORP	CF–03
830921	HOMESTEAD HOLDING CORP	CF–09
048276	HOMESTEAD MINERALS CORP	CF–07
835920	HOMESTEAD NATIONAL CORPORATION	CF–10
831984	HOMESTYLE BUFFET INC	CF–06
812699	HOMETOWN BANCORPORATION INC	CF–08
837994	HOMETOWN BANCSHARES INC	CF–09
735297	HOMEWOOD FINANCE CORP	CF–05
048287	HON INDUSTRIES INC	CF–04
076696	HONDO OIL & GAS CO	CF–04
048305	HONEYWELL INC	CF–02
823883	HOOK SUPERX INC	CF–03
763364	HOOKER ENTERPRISES INC	CF–08
741815	HOOPER HOLMES INC	CF–06
804154	HOPE TECHNOLOGIES INC /NV	CF–09
850141	HORACE MANN EDUCATORS CORP	CF–10
706129	HORIZON BANCORP /IN/	CF–08
730025	HORIZON BANCORP INC /WV/	CF–05
830993	HORIZON BANKS INC	CF–09
794621	HORIZON FINANCIAL SERVICES INC	CF–05
316225	HORIZON FUTURES FUND	CF–06
750740	HORIZON GOLD CORP	CF–06
806151	HORIZON HEALTHCARE CORP	CF–05
715123	HORIZON WORLD FUTURES FUND	CF–09
048465	HORMEL GEORGE A & CO	CF–03
048466	HORN & HARDART BAKING CO	CF–08
320333	HORN & HARDART CO /NV/	CF–03
048474	HORN SILVER MINES INC	CF–08
354359	HORNBECK OFFSHORE SERVICES INC	CF–07
716801	HORRIGAN AMERICAN INC	CF–04
847326	HORSEHEAD INDUSTRIES INC	CF–03
882184	HORTON D R INC /DE/	CF–10
048544	HOSOI GARDEN MORTUARY INC	CF–07
311314	HOSPITAL CORP OF AMERICA /TN/	CF–02
731625	HOSPITAL STAFFING SERVICES INC	CF–06
310540	HOSPITALITY CAPITAL CORP /AZ/	CF–09
048569	HOSPOSABLE PRODUCTS INC	CF–07
316206	HOTEL INVESTORS CORP	CF–04
048595	HOTEL INVESTORS TRUST	CF–04
854883	HOTELECOPY INC	CF–07
048638	HOUGHTON MIFFLIN CO	CF–04
315125	HOUSE OF FABRICS INC/DE/	CF–04
048681	HOUSEHOLD FINANCE CORP	CF–02
354964	HOUSEHOLD INTERNATIONAL INC	CF–02
833825	HOUSING FOR SENIORS PARTICIPATING MORT FUND LTD PART	CF–09
822583	HOUSTON BIOMEDICAL INC	CF–08
812592	HOUSTON BIOTECH PARTNERS LP	CF–06
202131	HOUSTON INDUSTRIES INC	CF–02
048732	HOUSTON LIGHTING & POWER CO	CF–02
316245	HOUSTON OIL ROYALTY TRUST	CF–07
355118	HOUSTON OIL TRUST	CF–05
357294	HOVNANIAN ENTERPRISES INC	CF–03
745113	HOWELL CORP /DE/	CF–05
048824	HOWELL INDUSTRIES INC	CF–06
749660	HOWTEK INC	CF–06
718909	HPSC INC	CF–04
837292	HQ OFFICE SUPPLIES WAREHOUSE INC	CF–06
048896	HRE PROPERTIES	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
048898	HUBBELL INC	CF–03
703559	HUBCO INC	CF–04
786617	HUDSON FOODS INC	CF–03
048948	HUDSON GENERAL CORP	CF–05
797462	HUFFMAN KOOS INC	CF–05
225463	HUFFY CORP	CF–04
049029	HUGHES SUPPLY INC	CF–04
087815	HUGHES TEXAS PETROLEUM CORP	CF–08
049071	HUMANA INC	CF–01
049101	HUMPHREY INC	CF–07
889949	HUNGARIAN TELEPHONE & CABLE CORP	CF–10
216153	HUNT INTERNATIONAL RESOURCES CORP	CF–09
728535	HUNT J B TRANSPORT SERVICES INC	CF–03
049146	HUNT MANUFACTURING CO	CF–04
803740	HUNTER ENVIRONMENTAL SERVICES INC	CF–05
795430	HUNTER INDUSTRIAL FACILITIES INC	CF–08
049196	HUNTINGTON BANCSHARES INC/MD	CF–02
840335	HUNTWAY PARTNERS LP	CF–05
315374	HURCO COMPANIES INC	CF–05
861617	HURON NATIONAL BANCORP INC	CF–10
772897	HUTCHINSON TECHNOLOGY INC	CF–05
702653	HUTTON APACHE 1982 ENERGY INCOME FUND LT	CF–07
731717	HUTTON ASSET RECOVERY FUND	CF–06
357099	HUTTON CONAM REALTY INVESTORS 2	CF–06
711389	HUTTON CONAM REALTY INVESTORS 3	CF–05
722745	HUTTON CONAM REALTY INVESTORS 4	CF–05
761310	HUTTON CONAM REALTY INVESTORS 5	CF–06
350023	HUTTON CONAM REALTY INVESTORS 81	CF–06
706120	HUTTON CONAM REALTY PENSION INVESTORS	CF–05
791190	HUTTON ENERGY ASSETS 2ND OIL & GAS COMPL	CF–06
769330	HUTTON GSH AMERICAN STORAGE PROPERTIES L	CF–06
353891	HUTTON GSH COMMERCIAL PROPERTIES 1	CF–06
706003	HUTTON GSH COMMERCIAL PROPERTIES 2	CF–05
725767	HUTTON GSH COMMERCIAL PROPERTIES 3	CF–05
759852	HUTTON GSH COMMERCIAL PROPERTIES 4	CF–06
317279	HUTTON GSH QUALIFIED PROPERTIES 80	CF–09
715337	HUTTON INDIAN WELLS 1983 ENERGY INCOME FUND LTD	CF–09
812818	HUTTON INVESTORS FUTURES FUND LP II	CF–06
821541	HUTTON INVESTORS FUTURES FUND LP III	CF–07
741619	HUTTON PRC TECHNOLOGY PARTNERS 1	CF–08
751313	HUTTON PRC TECHNOLOGY PARTNERS 2	CF–07
758479	HUTTON REAL AMERICAN PROPERTIES	CF–05
355298	HUTTON SOUTHERN TIMBER PARTNERS 1	CF–06
707600	HUTTON SOUTHERN TIMBER PARTNERS 2	CF–06
719447	HYCOR BIOMEDICAL INC /DE/	CF–07
049401	HYDE ATHLETIC INDUSTRIES INC	CF–05
049423	HYDRAULIC CO	CF–04
049425	HYDRAULIC PRESS BRICK CO	CF–07
049438	HYDRO FLAME CORP	CF–06
215244	HYDROGEN ENERGY CORP	CF–07
704432	HYDROMER INC	CF–08
850422	HYSTER YALE MATERIALS HANDLING INC	CF–02
715593	HYTEK MICROSYSTEMS INC	CF–07
775351	HYTK INDUSTRIES INC	CF–08
857728	I FLOW CORP /CA/	CF–08
882365	I STAT CORPORATION /DE/	CF–10
829499	IBC HOLDINGS CORP	CF–08
353524	IBM CREDIT CORP	CF–01
052477	IBP INC	CF–02
835595	IBS COMPUTER CORP	CF–09
842517	IBT BANCORP INC /MI/	CF–09
756502	ICC TECHNOLOGIES INC	CF–08
049588	ICH CORP	CF–03
757448	ICM PROPERTY INVESTORS INC	CF–04
798166	ICN BIOMEDICALS INC	CF–04
049601	ICN PHARMACEUTICALS INC /DE/	CF–03
353567	ICO INC	CF–06
775346	ICON CASH FLOW PARTNERS LP SERIES A	CF–08
849278	ICON CASH FLOW PARTNERS LP SERIES B	CF–10
866878	ICON CASH FLOW PARTNERS LP SERIES C	CF–10
874320	ICON CASH FLOW PARTNERS LP SERIES D	CF–10
881788	ICON CASH FLOW PARTNERS LP SERIES E	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
874294	ICOS CORP / DE	CF–10
065745	ICOT CORPORATION	CF–06
809365	IDAHO CO	CF–08
049648	IDAHO POWER CO	CF–02
799319	IDB COMMUNICATIONS GROUP INC	CF–04
878532	IDEALEASE INC	CF–10
875045	IDEC PHARMACEUTICALS CORP / CA	CF–10
735780	IDENTIX INC	CF–08
832101	IDEX CORP /DE/	CF–04
874716	IDEXX LABORATORIES INC /DE	CF–10
874993	IDF INTERNATIONAL INC	CF–10
832477	IDM FINANCIAL INCOME PARTNERS CO II	CF–09
813814	IDM PARTICIPATING INCOME CO	CF–09
832475	IDM PARTICIPATING INCOME CO II	CF–09
832476	IDM PARTICIPATING INCOME CO III	CF–09
842812	IDM PARTICIPATING INCOME CO IV	CF–09
849623	IDM PARTICIPATING INCOME CO V	CF–10
875347	IDM PARTICIPATING INCOME CO VII	CF–10
049694	IDORA SILVER MINES INC	CF–09
811524	IDS BALCOR INCOME PARTNERS	CF–06
811430	IDS JMB BALANCED INCOME GROWTH LTD	CF–07
811435	IDS JONES GROWTH PARTNERS	CF–06
857488	IDS JONES GROWTH PARTNERS 87–A LTD/CO/	CF–10
849978	IDS JONES GROWTH PARTNERS 89–B LTD	CF–10
850669	IDS JONES GROWTH PARTNERS II LP	CF–10
813831	IDS MANAGED FUTURES II LP	CF–06
809061	IDS MANAGED FUTURES LP	CF–07
832475	IDS MCCTICIPATING INCOME CO II	CF–09
843023	IDS SHURGARD INCOME GROWTH PARTNERS LP	CF–09
822816	IDS SHURGARD INCOME GROWTH PARTNERS LP	CF–10
789943	IE INDUSTRIES INC	CF–03
836972	IEA INCOME FUND IX	CF–09
774482	IEA INCOME FUND VI	CF–09
803511	IEA INCOME FUND VII	CF–09
821097	IEA INCOME FUND VIII	CF–09
853735	IEA INCOME FUND X	CF–10
867640	IEA INCOME FUND XI	CF–10
311780	IEA MARINE CONTAINER FUND	CF–08
315806	IEA MARINE CONTAINER FUND II	CF–09
350202	IEA MARINE CONTAINER INCOME FUND III	CF–09
357047	IEA MARINE CONTAINER INCOME FUND IV	CF–09
727047	IEA MARINE CONTAINER INCOME FUND V–A	CF–09
727048	IEA MARINE CONTAINER INCOME FUND V–B	CF–09
050292	IEH CORPORATION	CF–07
785548	IFR SYSTEMS INC	CF–05
036414	IFRB CORP	CF–08
808310	IFS INTERNATIONAL INC	CF–08
861992	IG LABORATORIES INC	CF–10
793160	IGENE BIOTECHNOLOGY INC	CF–08
352998	IGI INC	CF–06
820318	II–VI INC	CF–06
756365	IKOS SYSTEMS INC	CF–06
719625	ILC TECHNOLOGY INC	CF–06
854550	ILIO INC	CF–06
730037	ILLINI COMMUNITY BANCORP INC	CF–05
049789	ILLINOIS BELL TELEPHONE CO	CF–02
859119	ILLINOIS CENTRAL CORP	CF–02
049792	ILLINOIS CENTRAL RAILROAD CO	CF–02
049816	ILLINOIS POWER CO	CF–02
049826	ILLINOIS TOOL WORKS INC	CF–02
849407	IMA MEDIKOS GROUP INC	CF–10
216324	IMAGE ENTERTAINMENT INC	CF–06
814611	IMAGE RETAILING GROUP INC	CF–07
886037	IMAGEAMERICA INC	CF–10
793726	IMAGINE FILMS ENTERTAINMENT INC	CF–05
845401	IMAGING MANAGEMENT ASSOCIATES INC/COLO/	CF–10
720477	IMATRON INC	CF–06
820626	IMC FERTILIZER GROUP INC	CF–01
051396	IMCERA GROUP INC	CF–01
202890	IMCO RECYCLING INC	CF–05
715430	IMEX MEDICAL SYSTEMS INC	CF–07
811641	IMMUCELL CORP /DE/	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
736822	IMMUCOR INC	CF–06
873731	IMMULOGIC PHARMACEUTICAL CORP /DE	CF–10
824174	IMMUNE RESPONSE INC	CF–08
719529	IMMUNEX CORP /DE/	CF–05
855654	IMMUNOGEN INC	CF–06
722830	IMMUNOMEDICS INC	CF–07
812796	IMMUNOTHERAPEUTICS INC	CF–08
075448	IMNET INC /DE/	CF–05
804151	IMO INDUSTRIES INC	CF–03
813740	IMPACT SYSTEMS INC /CA/	CF–06
049899	IMPERIAL BANCORP	CF–07
883811	IMPERIAL CREQIT INDUSTRIES INC	CF–10
831327	IMPERIAL HOLLY CORP	CF–03
049930	IMPERIAL INDUSTRIES INC	CF–07
355356	IMPERIAL PETROLEUM INC	CF–08
805327	IMPROCOM INC	CF–08
716054	IMRE CORP	CF–08
730757	IMREG INC	CF–07
878594	IMRS INC	CF–10
730045	IMTEC INC	CF–07
845434	IN FOCUS SYSTEMS	CF–10
818645	IN HOME HEALTH INC /MN/	CF–07
109831	INAMED CORP	CF–06
050200	INB FINANCIAL CORP /IN/	CF–03
804889	INCE IV INC	CF–08
830051	INCOME GROWTH PARTNERS LTD X	CF–09
760730	INCOME OPPORTUNITY REALTY INVESTORS INC	CF–05
353356	INCOMNET INC	CF–08
051853	INCORP INC	CF–08
216184	INCSTAR CORP	CF–05
741356	INDEPENDENCE BANCORP INC /NJ/	CF–05
700753	INDEPENDENCE BANCORP INC /PA/	CF–05
050073	INDEPENDENCE LEAD MINES CO	CF–07
880304	INDEPENDENCE TAX CREDIT PLUS LP	CF–10
760688	INDEPENDENT AMERICAN PARTICIPATING INCOM	CF–07
776901	INDEPENDENT BANK CORP /MA/	CF–07
039311	INDEPENDENT BANK CORP /MI/	CF–05
708194	INDEPENDENT BANKGROUP INC	CF–05
719731	INDEPENDENT BANKS OF VIRGINIA INC	CF–08
318870	INDEPENDENT BANKSHARES INC	CF–05
025819	INDEPENDENT BUSINESS ALLIANCE INC	CF–09
833847	INDEPENDENT ENTERTAINMENT GROUP INC	CF–08
319735	INDEPENDENT INSURANCE GROUP INC	CF–04
834948	INDEPENDENT TELECOMMUNICATIONS NETWORK I	CF–10
710982	INDEPRO PROPERTY FUND I LP	CF–06
722232	INDEPRO PROPERTY FUND II LP	CF–06
760612	INDIAN RIVER CITRUS INVESTORS LTD PARTNE	CF–06
050178	INDIANA BELL TELEPHONE CO INC	CF–01
780859	INDIANA ENERGY INC	CF–03
830250	INDIANA FEDERAL CORP	CF–09
310621	INDIANA FINANCIAL INVESTORS INC	CF–06
050183	INDIANA GAS CO INC	CF–03
050172	INDIANA MICHIGAN POWER CO	CF–02
720002	INDIANA UNITED BANCORP	CF–05
050217	INDIANAPOLIS POWER & LIGHT CO	CF–02
887941	INDRESCO INC	CF–10
847069	INDSPEC CHEMICAL CORP	CF–10
050253	INDUSTRIAL ACOUSTICS CO INC	CF–05
857067	INDUSTRIAL FUNDING CORP	CF–04
879684	INDUSTRIAL HOLDINGS INC	CF–10
050326	INDUSTRIAL INVESTMENT CORP	CF–07
004187	INDUSTRIAL SERVICES OF AMERICA INC /FL	CF–08
801309	INDUSTRIAL TRAINING SYSTEMS CORP	CF–08
050394	INERTIAL MOTORS CORP	CF–08
797542	INFERGENE CO	CF–08
744500	INFINITE GRAPHICS INC	CF–07
792863	INFINITY BROADCASTING CORP	CF–04
822746	INFINITY INC	CF–09
734366	INFISY SYSTEMS INC	CF–09
760497	INFOAMERICA INC	CF–09
050420	INFODATA SYSTEMS INC	CF–07
879684	INFONOW CORP /DE	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
716944	INFOPAGE INC	CF–05
879772	INFORMATION AMERICA INC /GA	CF–10
803578	INFORMATION ANALYSIS INC	CF–08
835405	INFORMATION DISPLAY TECHNOLOGY INC	CF–09
216205	INFORMATION INTERNATIONAL INC	CF–06
824578	INFORMATION MANAGEMENT TECHNOLOGIES CORP	CF–07
850313	INFORMATION RESOURCE ENGINEERING INC	CF–10
714278	INFORMATION RESOURCES INC	CF–04
721934	INFORMATION SCIENCE INC	CF–07
723574	INFORMATION SOLUTIONS INC	CF–07
799089	INFORMIX CORP	CF–04
880601	INFORUM INC /TN/	CF–10
748618	INFRASONICS INC	CF–07
050485	INGERSOLL RAND CO	CF–02
050493	INGLES MARKETS INC	CF–03
878278	INLAND CAPITAL FUND LP	CF–10
811038	INLAND GOLD & SILVER CORP /WA/	CF–07
796868	INLAND INVESTORS INC /WA/	CF–08
853496	INLAND LAND APPRECIATION FUND II LP	CF–10
825315	INLAND LAND APPRECIATION FUND LP	CF–10
835322	INLAND MONTHLY INCOME FUND II LP	CF–09
841129	INLAND MORTGAGE INVESTORS FUND III LP	CF–09
786149	INLAND MORTGAGE INVESTORS FUND LP	CF–07
808434	INLAND MORTGAGE INVESTORS FUND LP II	CF–09
817652	INLAND REAL ESTATE GROWTH FUND II LP	CF–07
773839	INLAND REAL ESTATE GROWTH FUND LP	CF–09
050548	INLAND STEEL CO	CF–02
790528	INLAND STEEL INDUSTRIES INC /DE/	CF–02
812909	INLANDS MONTHLY INCOME FUND LP	CF–10
801121	INMAC CORP	CF–05
726037	INMEDICA DEVELOPMENT CORP	CF–08
884504	INNOTEK CORPORATION	CF–10
824008	INNOVATIVE TECH SYSTEMS INC	CF–09
312646	INNOVATIVE TECHNOLOGY INC	CF–09
821243	INNOVET INC	CF–08
050601	INNOVEX INC	CF–06
844143	INNOVO GROUP INC	CF–09
866609	INPUT OUTPUT INC	CF–10
719494	INRAD INC	CF–07
849356	INSIGHT ENVIRONMENTAL CORP	CF–10
870480	INSIGNIA FINANCIAL GROUP INC	CF–10
875355	INSIGNIA SYSTEMS INC/MN	CF–10
355431	INSITUFORM EAST INC	CF–06
806173	INSITUFORM GULF SOUTH INC	CF–06
807903	INSITUFORM MID AMERICA INC	CF–06
353020	INSITUFORM OF NORTH AMERICA INC	CF–05
799096	INSITUFORM SOUTHEAST CORP	CF–06
722079	INSPIRATION RESOURCES CORP	CF–03
811212	INSTA COOL INC OF NORTH AMERICA	CF–08
850217	INSTAFF INTERNATIONAL INC	CF–10
216209	INSTANT TRANSACTIONS CORP OF AMERICA	CF–08
865753	INSTANT VIDEO TECHNOLOGIES INC	CF–10
764401	INSTEEL INDUSTRIES INC	CF–05
824109	INSTITUTE FOR LABORATORY MEDICINE INC	CF–10
806638	INSTITUTIONAL PROPERTIES 4	CF–06
050716	INSTRON CORP	CF–05
770183	INSTRUCTIVISION INC	CF–08
050725	INSTRUMENT SYSTEMS CORP /DE/	CF–04
880026	INSURANCE AUTO AUCTIONS INC /CA	CF–10
050773	INSURANCE INVESTORS & HOLDING CO	CF–08
318844	INSURED INCOME PROPERTIES 1981	CF–07
353392	INSURED INCOME PROPERTIES 1982	CF–06
710870	INSURED INCOME PROPERTIES 1983	CF–05
730988	INSURED INCOME PROPERTIES 1984	CF–05
754758	INSURED INCOME PROPERTIES 1985	CF–04
778435	INSURED INCOME PROPERTIES 1986 LP	CF–04
808029	INSURED INCOME PROPERTIES 1988 LP	CF–05
709947	INSURED PENSION INVESTORS 1983	CF–06
747549	INSURED PENSION INVESTORS 1984	CF–05
756896	INSURED PENSION INVESTORS 1985	CF–05
110640	INTECH INC	CF–07
878660	INTEGON CORP/DE	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
316740	INTEGRA A HOTEL & RESTAURANT CO	CF–05
831231	INTEGRA FINANCIAL CORP	CF–09
718130	INTEGRAL SYSTEMS INC /MD/	CF–07
874689	INTEGRATED CIRCUIT SYSTEMS INC	CF–10
703361	INTEGRATED DEVICE TECHNOLOGY INC	CF–04
729439	INTEGRATED LOGIC SYSTEMS INC	CF–08
882389	INTEGRATED PROCESS EQUIPMENT CORP	CF–10
730067	INTEGRATED RESOURCES HIGH EQUITY PARTNER	CF–09
050857	INTEGRATED RESOURCES INC	CF–02
764691	INTEGRATED RESOURCES NATIONAL LEASE INCO	CF–05
775163	INTEGRATED SYSTEMS INC	CF–07
861888	INTEGRATED WASTE SERVICES INC	CF–10
050977	INTEK DIVERSIFIED CORP	CF–07
050863	INTEL CORP	CF–02
355270	INTELEPLEX CORP	CF–09
818674	INTELLICALL INC	CF–05
730169	INTELLICORP INC	CF–06
814430	INTELLIGENT ELECTRONICS INC	CF–04
862668	INTELLIGENT SURGICAL LASERS INC	CF–10
806846	INTELLIGENT SYSTEMS MASTER LP	CF–05
771993	INTELOGIC TRACE INC	CF–04
310585	INTER CONTINENTAL SERVICES CORP	CF–08
050916	INTER REGIONAL FINANCIAL GROUP INC	CF–02
350066	INTER TEL INC	CF–05
850510	INTERACTIVE MEDIA TECHNOLOGIES INC	CF–08
822997	INTERACTIVE MEDICAL TECHNOLOGIES LTD	CF–09
879482	INTERACTIVE NETWORK INC /CA	CF–10
883041	INTERACTIVE TECHNOLOGIES CORP INC	CF–10
859362	INTERACTIVE TERMINALS INC /NV/	CF–10
718460	INTERAND CORP	CF–08
864338	INTERCAP MONITORING INCOME FUND IV–A LTD	CF–10
855419	INTERCAP MONITORING INCOME FUND IV–B LTD	CF–10
863449	INTERCAP MONITORING INCOME FUND IV–C LTD	CF–10
867861	INTERCAP MONITORING INCOME FUND IV–D LTD	CF–10
773678	INTERCARE INC	CF–07
815787	INTERCARGO CORP	CF–09
876318	INTERCEL INC/DE	CF–10
745655	INTERCELL CORP	CF–09
755933	INTERCHANGE FINANCIAL SERVICES CORP /NJ/	CF–05
744731	INTERCIM CORP	CF–07
050957	INTERCO INC	CF–02
783994	INTERCONTINENTAL ENTERPRISES INC	CF–05
050982	INTERCONTINENTAL LIFE CORP	CF–08
858449	INTERCONTINENTAL TRAVEL SERVICES INC	CF–10
051011	INTERDYNE CO	CF–10
715787	INTERFACE INC	CF–03
714981	INTERFACE SYSTEMS INC	CF–06
751314	INTERFERENCE CONTROL TECHNOLOGIES INC	CF–07
351532	INTERFERON SCIENCES INC	CF–07
740628	INTERFERON SCIENCES RESEARCH PARTNERS LT	CF–09
863022	INTERFIRST BANKCORP INC	CF–10
351145	INTERGRAPH CORP	CF–03
069422	INTERGROUP CORP	CF–06
876718	INTERGROUP HEALTHCARE CORP /DE	CF–10
790929	INTERLAKE CORP	CF–03
793604	INTERLEAF INC /MA/	CF–05
841533	INTERLINE RESOURCES CORP	CF–09
351012	INTERMAGNETICS GENERAL CORP	CF–05
764839	INTERMARK GAMING INTERNATIONAL INC/DE/	CF–07
731573	INTERMARK INC /DE/	CF–03
885067	INTERMEDIA COMMUNICATIONS OF FLORIDA INC	CF–10
745287	INTERMET CORP	CF–04
702736	INTERMETRICS INC	CF–06
051072	INTERMOUNTAIN EXPLORATION CO	CF–08
320166	INTERMOUNTAIN RESOURCES INC	CF–09
814220	INTERNATIONAL 800 TELECOM CORP	CF–07
859307	INTERNATIONAL AIRLINE SUPPORT GROUP INC	CF–07
051103	INTERNATIONAL ALUMINUM CORP	CF–04
760678	INTERNATIONAL AMERICAN HOMES INC	CF–04
315709	INTERNATIONAL BANCSHARES CORP	CF–07
814915	INTERNATIONAL BANKCARD SERVICES CORP	CF–08
842396	INTERNATIONAL BARRIER CORP	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
038483	INTERNATIONAL BASIC RESOURCES INC	CF–07
355912	INTERNATIONAL BROADCASTING CORP /MN/	CF–05
051143	INTERNATIONAL BUSINESS MACHINES CORP	CF–01
865745	INTERNATIONAL CABLECASTING TECHNOLOGIES	CF–10
798965	INTERNATIONAL CMOS TECHNOLOGY INC	CF–07
871981	INTERNATIONAL COLIN ENERGY CORP	CF–10
779314	INTERNATIONAL CONSUMER BRANDS INC	CF–06
768832	INTERNATIONAL CONTAINER SYSTEMS INC	CF–07
051200	INTERNATIONAL CONTROLS CORP	CF–03
837488	INTERNATIONAL CONVERTER CORP/CO/	CF–09
051207	INTERNATIONAL DAIRY QUEEN INC	CF–04
773267	INTERNATIONAL DESIGN GROUP INC /DE/	CF–08
717751	INTERNATIONAL ELECTRONICS INC	CF–08
884506	INTERNATIONAL FAMILY ENTERTAINMENT INC	CF–10
885549	INTERNATIONAL FAST FOOD CORPORATION	CF–10
051253	INTERNATIONAL FLAVORS & FRAGRANCES INC	CF–03
880584	INTERNATIONAL FOOD & BEVERAGE INC /DE/	CF–10
353944	INTERNATIONAL GAME TECHNOLOGY	CF–04
803168	INTERNATIONAL GAMING MANAGEMENT INC	CF–09
751417	INTERNATIONAL HOLDING CAPITAL CORP	CF–07
310989	INTERNATIONAL INCOME PROPERTY INC	CF–04
714311	INTERNATIONAL LEASE FINANCE CORP	CF–02
819551	INTERNATIONAL LEISURE ENTERPRISES INC /AZ	CF–06
052935	INTERNATIONAL LEISURE HOSTS LTD /NEW/	CF–08
740892	INTERNATIONAL MANAGEMENT & RESEARCH CORP	CF–08
051387	INTERNATIONAL MERCANTILE CORP	CF–06
820475	INTERNATIONAL META SYSTEMS INC/DE/	CF–09
814929	INTERNATIONAL MICROCOMPUTER SOFTWARE INC	CF–08
812927	INTERNATIONAL MICROELECTRONIC PRODUCTS I	CF–05
354913	INTERNATIONAL MOBILE MACHINES CORP	CF–06
735381	INTERNATIONAL MORTGAGE ACCEPTANCE CORP	CF–05
051410	INTERNATIONAL MULTIFOODS CORP	CF–03
864964	INTERNATIONAL MUREX TECHNOLOGIES CORP	CF–10
814234	INTERNATIONAL NUTRITION & GENETICS CORP	CF–08
051434	INTERNATIONAL PAPER CO /NEW/	CF–02
318775	INTERNATIONAL POWER MACHINES CORP	CF–06
887310	INTERNATIONAL REALTY GROUP INC	CF–10
789460	INTERNATIONAL RECOVERY CORP	CF–05
316793	INTERNATIONAL RECTIFIER CORP /DE/	CF–04
319240	INTERNATIONAL REMOTE IMAGING SYSTEMS INC	CF–07
051497	INTERNATIONAL RESEARCH & DEVELOPMENT COR	CF–05
868608	INTERNATIONAL RICHEY PACIFIC CABLEVISION LTD	CF–10
051511	INTERNATIONAL ROYALTY & OIL CO	CF–08
278041	INTERNATIONAL SHIPHOLDING CORP	CF–03
874578	INTERNATIONAL SPECIALTY PRODUCTS INC	CF–10
051548	INTERNATIONAL SPEEDWAY CORP	CF–05
840159	INTERNATIONAL SPORTSFEST INC	CF–09
846537	INTERNATIONAL SUPERCONDUCTOR CORP	CF–08
704525	INTERNATIONAL SYSTEMS & TECHNOLOGY INC	CF–08
731190	INTERNATIONAL TECHNOLOGY CORP	CF–04
780853	INTERNATIONAL TELECHARGE INC	CF–04
868756	INTERNATIONAL TESTING SERVICES INC	CF–10
880591	INTERNATIONAL THERMAL PACKAGING INC	CF–10
320573	INTERNATIONAL THOROUGHBRED BREEDERS INC	CF–04
354813	INTERNATIONAL TOTALIZATOR SYSTEMS INC	CF–06
875428	INTERNATIONAL TOURIST ENTERTAINMENT CORP	CF–10
821572	INTERNATIONAL YOGURT CO	CF–07
841693	INTERNET COMMUNICATIONS CORP	CF–09
854222	INTERNEURON PHARMACEUTICALS INC	CF–08
728249	INTERPHASE CORP	CF–06
050842	INTERPOINT CORP /NEW/	CF–06
874508	INTERPOOL INCOME FUND I LP	CF–10
051644	INTERPUBLIC GROUP OF COMPANIES INC	CF–02
814059	INTERSPEC INC	CF–05
030021	INTERSTATE BAKERIES CORP /DE/	CF–03
807364	INTERSTATE GENERAL CO LP	CF–04
771296	INTERSTATE JOHNSON LANE INC	CF–03
835248	INTERSTATE LAND INVESTORS I LTD PARTNERS	CF–09
853891	INTERSTATE LAND INVESTORS II LTD PARTNER	CF–10
051720	INTERSTATE POWER CO	CF–03
737573	INTERTRANS CORP	CF–05
835955	INTERVEST CORPORATION OF NEW YORK	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
866793	INTERVEST MORTGAGE ASSOCIATES LP	CF–10
879813	INTERVISUAL BOOKS INC /CA	CF–10
764244	INTERVOICE INC	CF–05
845400	INTERWEST COMMUNICATIONS CORP	CF–10
717197	INTERWEST MEDICAL CORP	CF–07
796623	INTERWEST OPPORTUNITIES INC	CF–09
884509	INTRAMED LABORATORIES INC /CA/	CF–10
031063	INTRAMERICAN CORP	CF–08
778161	INTRENET INC	CF–05
810752	INTREX FINANCIAL SERVICES INC	CF–08
742112	INVACARE CORP	CF–05
719582	INVENTION DESIGN ENGINEERING ASSOCIATES	CF–07
008626	INVESTEX INC	CF–08
888861	INVESTMENT COLLATERAL CORP	CF–10
832336	INVESTMENT GROWTH RESOURCES INC	CF–09
052067	INVESTMENT PROPERTIES ASSOCIATES	CF–05
759672	INVESTMENT TECHNOLOGIES INC	CF–08
792488	INVESTORS COMMODITY FUND II	CF–09
814440	INVESTORS COMMODITY FUND III	CF–07
825160	INVESTORS FINANCIAL CORP/VA/	CF–10
768834	INVESTORS FIRST STAGED EQUITY LP	CF–05
857929	INVESTORS GNMA MORTGAGE BACKED SECURITIE	CF–10
052301	INVESTORS HERITAGE LIFE INSURANCE CO /KY	CF–05
798359	INVESTORS REAL ESTATE TRUST	CF–06
804124	INVESTORS SAVINGS CORP	CF–04
720858	INVESTORS TITLE CO	CF–07
052441	INVESTORS TRUST INC	CF–05
793467	INVG GOVERNMENT SECURITIES CORP	CF–04
792014	INVG MORTGAGE SECURITIES CORP /DE/	CF–03
872610	INVITRO INTERNATIONAL	CF–10
352789	IOMEGA CORP	CF–05
866734	ION LASER TECHNOLOGY INC	CF–10
052466	IONICS INC	CF–04
868607	IONIX INC	CF–10
052485	IOWA ELECTRIC LIGHT & POWER CO	CF–03
740155	IOWA FIRST BANCSHARES CORP	CF–05
052491	IOWA ILLINOIS GAS & ELECTRIC CO	CF–02
355818	IOWA NATIONAL BANKSHARES CORP	CF–07
052490	IOWA POWER INC	CF–08
052502	IOWA PUBLIC SERVICE CO /IA	CF–09
052508	IOWA SOUTHERN UTILITIES CO	CF–04
862251	IOWA ULTRA FUTURES FUND LP	CF–10
761860	IP TIMBERLANDS LTD	CF–03
728391	IPALCO ENTERPRISES INC	CF–02
351810	IPL SYSTEMS INC	CF–07
843958	IPO FINANCING CORP	CF–09
869267	IPS HEALTH CARE INC	CF–10
748827	IRE PENSION INVESTORS LTD	CF–06
775440	IRE PENSION INVESTORS LTD–II	CF–07
748620	IRE REAL ESTATE FUND LTD SERIES 26	CF–05
769643	IRE REAL ESTATE GROWTH FUND LTD SERIES 28	CF–06
001952	IREX CORP /PA	CF–05
723269	IRONSTONE GROUP INC	CF–04
771176	IRONTON IRON INC	CF–07
846753	IROQUOIS BANCORP INC	CF–09
052589	IRT CORP	CF–06
311099	IRT PROPERTY CO	CF–04
357108	IRVINE SENSORS CORP/DE/	CF–08
052617	IRWIN FINANCIAL CORPORATION	CF–05
773730	ISCO INC	CF–06
874015	ISIS PHARMACEUTICALS INC	CF–10
719522	ISOMEDIX INC	CF–05
052708	ISOMET CORP	CF–07
882742	ISP CHEMICALS INC	CF–10
719209	ISRAMCO INC	CF–07
080904	ISS INTERNATIONAL SERVICE SYSTEM INC	CF–05
052795	ITEL CORP	CF–02
860518	ITEX CORPORATION	CF–10
052811	ITI CORP/OH	CF–08
825203	ITRONICS INC	CF–10
216228	ITT CORP	CF–01
052825	ITT FINANCIAL CORP	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
874766	ITT HARTFORD GROUP INC /DE	CF–10
052827	ITT RAYONIER INC	CF–02
772197	IVAX CORP	CF–05
789546	IVC INC	CF–09
771858	IVERSON TECHNOLOGY CORP	CF–05
315882	IVEY PROPERTIES INC	CF–08
841096	IVORY CAPITAL CORP	CF–09
772337	IVY MEDICAL INC /DE/	CF–09
790523	IWC RESOURCES CORP	CF–04
852333	J C CAPITAL CORP	CF–10
794219	J R GOLD MINES INC	CF–05
785956	J&J SNACK FOODS CORP	CF–05
798078	J2 COMMUNICATIONS /CA/	CF–07
351903	JACKPOT ENTERPRISES INC	CF–05
797894	JACKS INC	CF–07
052969	JACLYN INC	CF–06
052971	JACO ELECTRONICS INC	CF–06
052988	JACOBS ENGINEERING GROUP INC /DE/	CF–04
812127	JACOBS JAY INC	CF–05
053025	JACOBSON STORES INC	CF–04
702808	JACOR COMMUNICATIONS INC	CF–04
785958	JACQUES MILLER BALANCED FUND LP	CF–07
814458	JACQUES MILLER HEALTHCARE PROPERTIES LP	CF–09
752696	JACQUES MILLER INCOME FUND LP	CF–06
774655	JACQUES MILLER INCOME FUND LP II	CF–06
703710	JACQUES MILLER REALTY PARTNERS LP	CF–07
721700	JACQUES MILLER REALTY PARTNERS LP II	CF–06
757775	JACQUES MILLER REALTY PARTNERS LP III	CF–06
784040	JACQUES MILLER REALTY PARTNERS LP IV	CF–06
216262	JAEGER INDUSTRIES INC	CF–07
844166	JAGUAR CAPITAL CORP	CF–09
867964	JAKO INC /DE/	CF–10
765449	JAM INC	CF–08
066995	JAMCO LTD	CF–08
053117	JAMES RIVER CORP OF VIRGINIA	CF–02
053134	JAMESWAY CORP	CF–03
880433	JANSKO INC /FL	CF–10
813471	JASON INC	CF–05
746031	JASON NORTHCO PROPERTIES LTD PARTNERSHIP	CF–07
053260	JAYARK CORP	CF–06
053281	JBS RESTAURANTS INC	CF–05
833210	JCP RECEIVABLES INC	CF–09
822663	JEAN PHILIPPE FRAGRANCES INC	CF–07
354697	JEC LASERS INC	CF–08
717867	JEFFERIES GROUP INC	CF–03
053316	JEFFERSON BANCORP INC	CF–05
311100	JEFFERSON BANKSHARES INC	CF–03
053347	JEFFERSON PILOT CORP	CF–01
727742	JEFFERSON SMURFIT CORP	CF–02
874495	JEFFERSONVILLE BANCORP	CF–10
351921	JEGEROIL CORP	CF–08
824573	JENNICA INC	CF–10
806817	JENNIFER CONVERTIBLES INC	CF–07
701515	JENNINGS 1981–2 LTD PARTNERSHIP	CF–08
839431	JERICAP INC	CF–09
053448	JEROME GROUP INC /DE/	CF–07
053453	JERRYS INC	CF–06
053456	JERSEY CENTRAL POWER & LIGHT CO	CF–01
729626	JES PROPERTIES LTD PARTNERSHIP	CF–09
702724	JESUP GROUP INC	CF–04
811786	JETBORNE INTERNATIONAL INC	CF–06
875193	JETFLEET AIRCRAFT II LP	CF–10
846927	JETFLEET AIRCRAFT LP	CF–10
887614	JETFORM CORP	CF–10
053500	JETRONIC INDUSTRIES INC	CF–06
831331	JETSTREAM II LP	CF–05
825336	JETSTREAM LP	CF–05
794048	JEWELMASTERS INC	CF–06
042179	JG INDUSTRIES INC/IL/	CF–05
839461	JHM ACCEPTANCE CORP	CF–09
793951	JHM ACCEPTANCE CORP III	CF–09
820167	JHM MORTGAGE SECURITIES LP	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
826496	JIFFY LUBE INSURED INCOME PARTNERS LP	CF–09
053540	JILCO INDUSTRIES INC	CF–09
866107	JILLIONS INC	CF–10
791115	JILLY BEAR & CO INC	CF–09
879027	JIMBOS JUMBOS INC /DE	CF–10
216275	JLG INDUSTRIES INC	CF–05
747159	JMB 245 PARK AVENUE ASSOCIATES LTD	CF–07
053567	JMB INCOME PROPERTIES LTD II	CF–06
053568	JMB INCOME PROPERTIES LTD IV	CF–06
355472	JMB INCOME PROPERTIES LTD IX	CF–05
202240	JMB INCOME PROPERTIES LTD V	CF–09
275600	JMB INCOME PROPERTIES LTD VI	CF–05
313019	JMB INCOME PROPERTIES LTD VII	CF–05
319192	JMB INCOME PROPERTIES LTD VIII	CF–09
719244	JMB INCOME PROPERTIES LTD X	CF–04
744437	JMB INCOME PROPERTIES LTD XI	CF–04
765813	JMB INCOME PROPERTIES LTD XII	CF–04
790603	JMB INCOME PROPERTIES LTD XIII	CF–04
771210	JMB MANHATTAN ASSOCIATES LTD	CF–07
706074	JMB MORTGAGE PARTNERS LTD	CF–06
730206	JMB MORTGAGE PARTNERS LTD II	CF–06
763820	JMB MORTGAGE PARTNERS LTD III	CF–05
790550	JMB MORTGAGE PARTNERS LTD IV	CF–09
849626	JOHN HANSON BANCORP INC	CF–10
200406	JOHNSON & JOHNSON	CF–02
053669	JOHNSON CONTROLS INC	CF–02
053678	JOHNSON ELECTRONICS INC	CF–07
053748	JOHNSON PRODUCTS CO INC	CF–06
788329	JOHNSON WORLDWIDE ASSOCIATES INC	CF–04
818433	JOHNSTON COCA COLA BOTTLING GROUP INC	CF–03
041017	JOHNSTON INDUSTRIES INC	CF–05
787621	JOHNSTOWN CONSOLIDATED INCOME PARTNERS	CF–06
812431	JOHNSTOWN CONSOLIDATED INCOME PARTNERS 2	CF–07
843960	JONATHON NO 2 GROUP INC	CF–09
874016	JONES APPAREL GROUP INC	CF–10
779542	JONES CABLE INCOME FUND 1–A	CF–07
799122	JONES CABLE INCOME FUND 1–B LTD	CF–06
813710	JONES CABLE INCOME FUND 1–C LTD	CF–05
815917	JONES FINANCIAL COMPANIES	CF–03
843010	JONES GROWTH PARTNERS LP	CF–09
275605	JONES INTERCABLE INC	CF–03
802361	JONES INTERCABLE INVESTORS LP	CF–05
793613	JONES MEDICAL INDUSTRIES INC /DE/	CF–06
096653	JONES PLUMBING SYSTEMS INC	CF–06
873800	JONES PROGRAMMING PARTNERS 1–A LTD	CF–10
868610	JONES PROGRAMMING PARTNERS 2–A LTD	CF–10
832901	JONES PROGRAMMING PARTNERS LTD	CF–09
824955	JONES SPACELINK INCOME GROWTH FUND 1	CF–09
353796	JONES SPACELINK LTD	CF–03
839484	JORDAN INDUSTRIES INC	CF–04
054003	JORGENSEN EARLE M CO /DE/	CF–04
054045	JOSLYN CORP /IL/	CF–04
054050	JOSTENS INC	CF–03
798168	JOULE INC	CF–06
054056	JOURNAL COMMUNICATIONS INC	CF–03
054058	JOURNAL EMPLOYEES STOCK TRUST	CF–08
825797	JOURNEYS END RESORTS INC	CF–07
821609	JRM HOLDINGS INC	CF–07
833836	JRS FOODS INC	CF–09
861499	JSB FINANCIAL INC	CF–10
810156	JSL INC	CF–09
732152	JUDICATE INC	CF–08
714712	JUNIATA VALLEY FINANCIAL CORP	CF–05
864921	JUNIPER FEATURES LTD	CF–10
723888	JUNO LIGHTING INC	CF–05
890639	JUST TOYS INC	CF–10
054182	JUSTIN INDUSTRIES INC	CF–04
105634	JWP INC/DE/	CF–02
884382	K III COMMUNICATIONS CORP	CF–10
056824	K MART CORP	CF–02
724267	K MED CENTERS INC	CF–07
862480	K SWISS INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
820140	K TECH INC	CF–09
054193	K TEL INTERNATIONAL INC	CF–06
000020	K TRON INTERNATIONAL INC	CF–05
851797	K&F INDUSTRIES INC	CF–03
867028	K7 CAPITAL CORP	CF–10
054235	KAHLER CORP/DE/	CF–05
856654	KAISER ALUMINA AUSTRALIA CORP	CF–01
054291	KAISER ALUMINUM & CHEMICAL CORP	CF–01
811596	KAISER ALUMINUM CORP	CF–01
856650	KAISER JAMAICA CORP	CF–01
801904	KAISER RESEARCH INC	CF–09
729365	KAISER STEEL RESOURCES INC	CF–09
054381	KAMAN CORP	CF–03
853890	KANEB PIPE LINE PARTNERS LP	CF–05
054441	KANEB SERVICES INC	CF–04
054473	KANSAS CITY LIFE INSURANCE CO	CF–04
054476	KANSAS CITY POWER & LIGHT CO	CF–02
054480	KANSAS CITY SOUTHERN INDUSTRIES INC	CF–03
054496	KANSAS GAS & ELECTRIC CO /KS/	CF–01
054507	KANSAS POWER & LIGHT CO	CF–01
320432	KAPLAN INDUSTRIES INC	CF–06
748212	KAPPA NETWORKS INC	CF–07
835409	KAR VENTURES INC	CF–09
353718	KARCHER CARL ENTERPRISES INC	CF–04
842913	KASH N KARRY FOOD STORES INC	CF–03
357257	KASLER CORP	CF–05
054681	KATY INDUSTRIES INC	CF–04
795266	KAUFMAN & BROAD HOME CORP	CF–02
054750	KAUFMAN H W FINANCIAL GROUP INC	CF–07
783197	KAY MARY CORP	CF–03
740694	KAYDON CORP	CF–04
810162	KBF POLLUTION MANAGEMENT INC	CF–09
313469	KCR TECHNOLOGY INC	CF–08
832820	KCS GROUP INC	CF–05
054883	KEANE INC	CF–06
353810	KEEBEE CORP	CF–09
857400	KEEGAN MANAGEMENT CO	CF–06
862255	KEENE CORP /DE/	CF–10
803656	KEITH GROUP OF COMPANIES INC	CF–06
054991	KEITHLEY INSTRUMENTS INC	CF–05
205508	KELDON OIL CO	CF–07
886021	KELLER FINANCIAL SERVICES OF FLORIDA INC	CF–10
776818	KELLEY OIL & GAS PARTNERS LTD	CF–05
746627	KELLEY OIL CORP	CF–06
853635	KELLEY PARTNERS 1989 DEVELOPMENT DRILLIN	CF–10
865831	KELLEY PARTNERS 1990 DEVELOPMENT DRILLING PROGRAM	CF–10
876859	KELLEY PARTNERS 1991 DEVELOPMENT DRILLING PROGRAM	CF–10
055067	KELLOGG CO	CF–02
055080	KELLWOOD CO	CF–03
853154	KELLY MOTORS LTD	CF–10
055135	KELLY SERVICES INC	CF–01
887730	KEMET CORPORATION	CF–10
055195	KEMPER CORP	CF–02
751262	KEMPER CYMROT REAL ESTATE INVESTMENT FUND A LP	CF–06
751263	KEMPER CYMROT REAL ESTATE INVESTMENT FUND B LP	CF–09
799367	KEMPER FINANCIAL COMPANIES INC	CF–07
745379	KENAN TRANSPORT CO	CF–05
884197	KENFIL INC	CF–10
055234	KENILWORTH SYSTEMS CORP	CF–07
055242	KENNAMETAL INC	CF–03
885720	KENNEDY WILSON INC	CF–10
885720	KENNEDY WILSON INC	CF–10
793024	KENT ELECTRONICS CORP	CF–06
316028	KENT FINANCIAL SERVICES INC	CF–06
313261	KENTANA DEVELOPMENT INC	CF–07
055345	KENTUCKY CENTRAL LIFE INSURANCE CO	CF–08
702661	KENTUCKY COMMUNITY BANCORP INC	CF–05
055362	KENTUCKY INVESTORS INC	CF–06
840163	KENTUCKY MEDICAL INSURANCE CO	CF–10
055373	KENTUCKY POWER CO	CF–02
055387	KENTUCKY UTILITIES CO	CF–03
055393	KENWIN SHOPS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
871686	KEOKUK BANCSHARES INC	CF–10
819840	KEPTEL INC	CF–06
055454	KERR GLASS MANUFACTURING CORP	CF–04
055458	KERR MCGEE CORP	CF–02
838224	KETEMA INC	CF–04
711205	KETTLE RESTAURANTS INC	CF–05
701194	KEVLIN MICROWAVE CORP	CF–07
055529	KEWAUNEE SCIENTIFIC CORP /DE/	CF–05
723648	KEY CENTURION BANCSHARES INC	CF–07
055536	KEY CO /NC/	CF–07
837290	KEY PRODUCTION COMPANY INC	CF–05
719733	KEY TRONIC CORP	CF–05
036208	KEYCORP	CF–02
755872	KEYES FLORIDA PROPERTIES LTD 85	CF–09
006125	KEYSTONE CAMERA PRODUCTS CORP	CF–05
055604	KEYSTONE CONSOLIDATED INDUSTRIES INC	CF–04
717809	KEYSTONE FINANCIAL INC	CF–07
715366	KEYSTONE HERITAGE GROUP INC	CF–07
055642	KEYSTONE INTERNATIONAL INC	CF–03
722839	KEYSTONE MEDICAL CORPORATION	CF–08
793038	KEYSTONE MORTGAGE FUND	CF–07
812084	KEYSTONE MORTGAGE FUND II	CF–07
310205	KFC NATIONAL PURCHASING COOPERATIVE INC	CF–05
055698	KIDDIE PRODUCTS INC	CF–06
794323	KIEWIT PETER SONS INC	CF–02
711477	KIEWIT ROYALTY TRUST	CF–08
055742	KILLEARN PROPERTIES INC	CF–05
055772	KIMBALL INTERNATIONAL INC	CF–03
797329	KIMBELL DECAR CORP	CF–09
055785	KIMBERLY CLARK CORP	CF–02
320427	KIMCO ENERGY CORP	CF–08
879101	KIMCO REALTY CORP	CF–10
811562	KIMMINS ENVIRONMENTAL SERVICE CORP	CF–05
055805	KINARK CORP	CF–06
832812	KINDER CARE LEARNING CENTERS INC /DE	CF–09
831967	KINETIC CONCEPTS INC /TX/	CF–04
756764	KING WORLD PRODUCTIONS INC	CF–03
771859	KINGFISHER BANCORP INC	CF–06
773588	KINGS ROAD ENTERTAINMENT INC	CF–06
759401	KINLAW ENERGY PARTNERS CORP	CF–09
314037	KINNARD INVESTMENTS INC	CF–07
056047	KIRBY CORP	CF–04
877600	KIRKSVILLE BANCSHARES INC	CF–10
785022	KIRSCHNER MEDICAL CORP	CF–05
885535	KISLAK J I MORTGAGE CORP	CF–10
056151	KIT MANUFACTURING CO	CF–06
837022	KITCHEN BAZAAR INC	CF–07
840402	KIWI III LTD	CF–09
319201	KLA INSTRUMENTS CORP	CF–04
719729	KLEER VU INDUSTRIES INC/DE/	CF–07
056252	KLEINERTS INC /PA/	CF–06
876490	KLH ENGINEERING GROUP INC	CF–10
793765	KLLM TRANSPORT SERVICES INC	CF–05
056356	KMS INDUSTRIES INC	CF–06
054502	KN ENERGY INC	CF–03
056362	KNAPE & VOGT MANUFACTURING CO	CF–05
056396	KNICKERBOCKER VILLAGE INC	CF–07
205520	KNIGHT RIDDER INC	CF–02
056439	KNOGO CORP	CF–05
854992	KNOWLEDGEWARE INC	CF–05
225544	KNUSAGA CORP	CF–08
801873	KOALA TECHNOLOGIES CORP /CA/	CF–07
313142	KOBER CORP	CF–07
353025	KOGER CO/FL/NEW	CF–04
835664	KOGER EQUITY INC	CF–04
202328	KOGER PARTNERSHIP LTD	CF–09
355357	KOGER PROPERTIES INC /FL/	CF–03
885639	KOHLS CORPORATION	CF–10
056583	KOLLMORGEN CORP	CF–01
813347	KOMAG INC /DE/	CF–05
878901	KOO KOO ROO INC/DE	CF–10
056701	KOSS CORP	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
806186	KP GRUBB & ELLIS REALTY INCOME FUND LP	CF–07
700834	KP MILLER REALTY GROWTH FUND I	CF–06
716139	KP MILLER REALTY GROWTH FUND II	CF–09
765197	KP MILLER REALTY GROWTH FUND III	CF–09
715118	KP TEMPLETON INSTITUTIONAL OIL & GAS INC	CF–08
715117	KP TEMPLETON OIL & GAS INCOME FUND LTD 1	CF–09
814826	KP WINGATE INSURED PARTNERS LIMITED PART	CF–10
318717	KRAFT GENERAL FOODS INC	CF–02
870228	KRANTOR CORP	CF–10
889427	KRANZCO REALTY TRUST	CF–10
056806	KREISLER MANUFACTURING CORP	CF–07
056808	KRELITZ INDUSTRIES INC	CF–06
799099	KRISCH AMERICAN INNS INC	CF–06
056873	KROGER CO	CF–02
886903	KRONOS INC	CF–10
096793	KRUG INTERNATIONAL CORP	CF–05
318526	KRUPP ASSOCIATES 1980–1	CF–07
785988	KRUPP CASH PLUS II LTD PARTNERSHIP	CF–05
768175	KRUPP CASH PLUS LTD PARTNERSHIP	CF–09
839427	KRUPP CASH PLUS V LIMITED PARTNERSHIP	CF–09
732729	KRUPP COMMERCIAL PROPERTIES LTD PARTNERS	CF–09
757549	KRUPP INSTITUTIONAL MORTGAGE FUND LTD PA	CF–06
832095	KRUPP INSURED MORTGAGE LIMITED PARTNERSH	CF–09
805297	KRUPP INSURED PLUS II LTD PARTNERSHIP	CF–09
832091	KRUPP INSURED PLUS III LIMITED PARTNERSH	CF–09
786622	KRUPP INSURED PLUS LTD PARTNERSHIP	CF–04
702117	KRUPP REALTY FUND LTD III	CF–09
710389	KRUPP REALTY LTD PARTNERSHIP IV	CF–09
721799	KRUPP REALTY LTD PARTNERSHIP V	CF–05
751570	KRUPP REALTY LTD PARTNERSHIP VII	CF–05
818077	KRUPP YIELD PLUS LIMITED PARTNERSHIP	CF–09
885640	KRYSTAL COMPANY	CF–10
872065	KU ENERGY CORPORATION	CF–03
056955	KUHLMAN CORP	CF–05
056978	KULICKE & SOFFA INDUSTRIES INC	CF–05
730991	KURZWEIL MUSIC SYSTEMS INC	CF–06
842009	KUSHNER LOCKE CO	CF–06
057041	KUSTOM ELECTRONICS INC	CF–07
057055	KV PHARMACEUTICAL CO /DE/	CF–05
857008	KWIK TRIP FINANCIAL INC	CF–10
855652	KYLE DEVELOPMENT CORP	CF–10
202356	KYSOR INDUSTRIAL CORP/MI/	CF–04
852570	L A ENTERTAINMENT INC	CF–08
862250	L M CAPITAL INC	CF–10
350206	L&N HOUSING CORP	CF–05
793937	LA GEAR INC	CF–04
718660	LA MAN CORP	CF–08
357158	LA PETITE ACADEMY INC	CF–04
278243	LA QUINTA MOTOR INNS INC	CF–03
799169	LA QUINTA MOTOR INNS LTD PARTNERSHIP	CF–04
057131	LA Z BOY CHAIR CO	CF–03
057139	LABARGE INC	CF–05
768899	LABOR READY INC	CF–08
057183	LACLEDE GAS CO	CF–03
057187	LACLEDE STEEL CO /DE/	CF–04
721669	LADD FURNITURE INC	CF–03
716783	LAFARGE CORP	CF–02
723878	LAKE ARIEL BANCORP INC	CF–08
356598	LAKE SHORE BANCORP INC	CF–07
880285	LAKEHEAD PIPE LINE PARTNERS LP	CF–10
846901	LAKELAND BANCORP INC	CF–09
057370	LAKELAND DEVELOPMENT CORP	CF–07
721994	LAKELAND FINANCIAL CORP	CF–06
839538	LAKELAND FIRST FINANCIAL GROUP INC	CF–09
798081	LAKELAND INDUSTRIES INC	CF–06
711414	LAKESIDE BANCSHARES INC	CF–08
707549	LAM RESEARCH CORP	CF–05
806549	LAMCOR INC	CF–08
057497	LAMSON & SESSIONS CO	CF–04
057515	LANCASTER COLONY CORP	CF–04
057528	LANCE INC	CF–04
768162	LANCER CORP /TX/	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
722069	LANCER INDUSTRIES INC /DE/	CF–09
057538	LANCER ORTHODONTICS INC /CA/	CF–07
868796	LANCIT MEDIA PRODUCTIONS LTD	CF–10
103657	LANDER ENERGY CO	CF–07
705403	LANDMARK BANCORP	CF–07
830986	LANDMARK COMMUNITY BANCORP INC	CF–09
806847	LANDMARK FINANCIAL CORP /DE/	CF–09
730606	LANDMARK FINANCIAL GROUP INC/TX	CF–05
749510	LANDMARK GRAPHICS CORP	CF–05
749028	LANDMARK LAND CO INC/DE	CF–03
799288	LANDS END INC	CF–04
711098	LANDSING DIVERSIFIED PROPERTIES II	CF–09
727745	LANDSING DIVERSIFIED PROPERTIES III	CF–09
831300	LANDSING PACIFIC FUND	CF–04
351864	LANE PLYWOOD INC	CF–07
725460	LANGER BIOMECHANICS GROUP INC	CF–07
842898	LANIER BANKSHARES INC	CF–09
057725	LANNETT CO INC	CF–08
880861	LAPORTE BANCORP /IN/	CF–10
753258	LARCHDALE OWNERSHIP CO LTD	CF–07
817134	LARIZZA INDUSTRIES INC	CF–04
789851	LARSON DAVIS INC	CF–07
793044	LAS VEGAS DISCOUNT GOLF & TENNIS INC	CF–08
872588	LAS VEGAS ENTERTAINMENT NETWORK INC	CF–10
850412	LASALLE CAPITAL CORP	CF–10
766416	LASALLE MARKET STREETS ASSOCIATES LTD	CF–05
740726	LASER CORP	CF–07
700892	LASER MASTER INTERNATIONAL INC	CF–07
875738	LASER PACIFIC MEDIA CORPORATION	CF–10
711665	LASER PHOTONICS INC	CF–06
312242	LASER PRECISION CORP	CF–06
855581	LASER RECORDING SYSTEMS INC	CF–08
876013	LASER VIDEO NETWORK INC	CF–10
861875	LASER VISION CENTERS INC	CF–10
797324	LASERGATE SYSTEMS INC	CF–08
857470	LASERMASTER TECHNOLOGIES INC	CF–06
830097	LASERMAX CORP	CF–09
057881	LASERMETRICS INC	CF–07
851737	LASERSCOPE	CF–06
879301	LASERSIGHT INC /DE	CF–10
710597	LASERTECHNICS INC	CF–07
780376	LATIN FOODS INTERNATIONAL INC	CF–09
023236	LATSHAW ENTERPRISES INC	CF–06
855658	LATTICE SEMICONDUCTOR CORP	CF–05
833218	LAUR CORP	CF–09
860106	LAUREL BANCORP INC	CF–10
811715	LAUREL CENTRE DEPOSITARY CORP	CF–10
092342	LAURENTIAN CAPITAL CORP/DE/	CF–04
774746	LAUTREC INC	CF–09
844054	LAVI INVESTMENT CORP	CF–09
805266	LAWRENCE INSURANCE GROUP INC	CF–05
703604	LAWSON PRODUCTS INC/NEW/DE	CF–05
058091	LAWTER INTERNATIONAL INC	CF–04
877355	LAWYERS TITLE CORP	CF–10
888504	LAYNE INC	CF–10
202375	LAZARE KAPLAN INTERNATIONAL INC	CF–05
789868	LAZARUS INDUSTRIES INC	CF–08
753557	LBO CAPITAL CORP	CF–09
745276	LCB BANCORP INC	CF–04
058151	LCS INDUSTRIES INC	CF–06
887243	LDA SYSTEMS INC	CF–10
740745	LDB CORP /TX/	CF–05
047409	LDDS COMMUNICATIONS INC /TN/	CF–04
814500	LDI CORP	CF–03
793630	LE PEEP RESTAURANTS INC	CF–07
058204	LEADVILLE CORP	CF–07
726845	LEADVILLE MINING & MILLING CORP	CF–08
731654	LEADVILLE SILVER & GOLD INC	CF–08
842697	LEAK X CORP	CF–08
842162	LEAR SEATING CORP	CF–03
746553	LEARNING ANNEX INC	CF–08
885075	LEARNING CO/CA/	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
058172	LEARONAL INC	CF–05
709145	LEASERVICE INCOME FUND I	CF–08
768373	LEASTEC INCOME FUND 1984–I	CF–07
756939	LEASTEC INCOME FUND 1985–I	CF–07
773911	LEASTEC INCOME FUND III	CF–06
799179	LEASTEC INCOME FUND IV	CF–06
821218	LEASTEC INCOME FUND V	CF–06
798186	LECHTERS INC	CF–05
805928	LECTEC CORP /MN/	CF–07
058361	LEE ENTERPRISES INC	CF–03
058411	LEE PHARMACEUTICALS	CF–06
023666	LEE SARA CORP	CF–02
728294	LEECO DIAGNOSTICS INC	CF–06
202382	LEES INNS OF AMERICA INC	CF–05
812790	LEGEND FOODS INC	CF–08
842681	LEGENDS COMPANY OF CHICAGO INC /DE/	CF–08
845607	LEGENT CORP	CF–10
704051	LEGG MASON INC	CF–03
058492	LEGGETT & PLATT INC	CF–03
829281	LEHMAN ABS CORP	CF–08
742454	LEHMAN CMO INC	CF–08
058592	LEISURE CONCEPTS INC	CF–06
058621	LEISURE TECHNOLOGY INC	CF–04
058696	LENNAR CORP	CF–03
821492	LEONA ENTERPRISES INC	CF–09
809862	LEPERCQ CORPORATE INCOME FUND II LP	CF–05
790877	LEPERCQ CORPORATE INCOME FUND LP	CF–04
058822	LESCARDEN INC	CF–09
745394	LESCO INC/OH	CF–05
866048	LESLIES POOLMART	CF–10
723323	LETCHWORTH INDEPENDENT BANCSHARES CORP	CF–09
096223	LEUCADIA NATIONAL CORP	CF–02
862027	LEVY BANCORP /CA/	CF–10
828413	LEWIS RESOURCES INC	CF–09
858795	LEXICO ENERGY EXPLORATION INC	CF–10
312065	LEXICON CORP	CF–06
012570	LEXINGTON PRECISION CORP	CF–05
714774	LEZAK GROUP	CF–10
767554	LFC HOLDINGS CORP	CF–10
861388	LG&E ENERGY CORP	CF–02
885072	LGF BANCORP INC	CF–10
877730	LIBERTY BANCSHARES INC/TN	CF–10
059229	LIBERTY CORP	CF–04
717233	LIBERTY EQUIPMENT INVESTORS 1983	CF–05
749502	LIBERTY EQUIPMENT INVESTORS LP 1984	CF–05
059240	LIBERTY HOMES INC	CF–05
869614	LIBERTY MEDIA CORPORATION	CF–10
316909	LIBERTY NATIONAL BANCORP INC /KY/	CF–03
070031	LIBRA SYSTEMS INC	CF–08
225662	LIBRARY BUREAU INC	CF–07
868667	LICON INTERNATIONAL INC	CF–10
858803	LIDAK PHARMACEUTICALS	CF–09
757642	LIF	CF–09
840160	LIFE BALANCES INTERNATIONAL INC	CF–09
889428	LIFE MEDICAL SCIENCES INC	CF–10
886941	LIFE PARTNERS GROUP INC	CF–10
890445	LIFE RE CORP	CF–10
059399	LIFE RESOURCES INC	CF–08
059401	LIFE SCIENCES INC	CF–08
727737	LIFE TECHNOLOGIES INC	CF–04
832989	LIFE USA HOLDING INC /MN/	CF–10
802677	LIFECO INVESTMENT GROUP INC	CF–07
028626	LIFECORE BIOMEDICAL INC	CF–07
720195	LIFELINE SYSTEMS INC	CF–06
860131	LIFEQUEST MEDICAL INC	CF–10
059425	LIFESURANCE CORP	CF–07
276886	LIFETIME CORP	CF–04
874396	LIFETIME HOAN CORP	CF–10
039503	LIFETIME PRODUCTS INC	CF–06
814586	LIFEWAY FOODS INC	CF–08
887021	LIGGETT GROUP INC /DE/	CF–10
826405	LIGHTNING BOLT INTERNATIONAL INC	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
797154	LIGHTWAVE CABLEVISION SYSTEMS INC	CF–09
059478	LILLY ELI & CO	CF–02
059479	LILLY INDUSTRIAL COATINGS INC	CF–04
701985	LIMITED INC	CF–02
059498	LIN BROADCASTING CORP	CF–03
774489	LINCAM PROPERTIES LTD SERIES 85	CF–06
882235	LINCARE HOLDINGS INC	CF–10
059527	LINCOLN ELECTRIC CO	CF–03
059532	LINCOLN FINANCIAL CORP	CF–07
791726	LINCOLN FOODSERVICE PRODUCTS INC	CF–06
059544	LINCOLN INTERNATIONAL CORP	CF–07
779586	LINCOLN LIBERTY AVENUE LTD	CF–09
717422	LINCOLN LOGS LTD	CF–07
059558	LINCOLN NATIONAL CORP	CF–02
773654	LINCOLN NC REALTY FUND INC	CF–06
777350	LINCOLN PROPERTY ASSOCIATES LTD	CF–06
792562	LINCOLN SERVICE CAPITAL TRUST I	CF–09
806608	LINCOLN SERVICE CAPITAL TRUST II	CF–09
806609	LINCOLN SERVICE CAPITAL TRUST III	CF–09
806610	LINCOLN SERVICE CAPITAL TRUST IV	CF–09
806611	LINCOLN SERVICE CAPITAL TRUST V	CF–09
320446	LINCOLN TELECOMMUNICATIONS CO	CF–04
838810	LIND WALDOCK COMMODITY PARTNERS LIMITED	CF–09
059591	LINDAL CEDAR HOMES INC /DE/	CF–06
059593	LINDBERG CORP /DE/	CF–05
836157	LINDSAY MANUFACTURING CO	CF–05
791907	LINEAR TECHNOLOGY CORP /CA/	CF–05
804191	LINIUM TECHNOLOGY INC	CF–08
833203	LINKON CORP	CF–09
790816	LINPRO SPECIFIED PROPERTIES	CF–07
859369	LION CAPITAL CORP	CF–10
059696	LIONEL CORP	CF–04
047798	LIPE ROLLWAY CORP	CF–06
786557	LIPOSOME CO INC	CF–06
812444	LIPOSOME TECHNOLOGY INC /DE/	CF–06
216430	LIQUI BOX CORP	CF–05
882515	LITCHFIELD FINANCIAL CORP /MA	CF–10
860045	LITEL COMMUNICATIONS INC	CF–10
860409	LITEL TELECOMMUNICATIONS CORP	CF–10
318958	LITTLE PRINCE PRODUCTIONS LTD	CF–08
059860	LITTLE SQUAW GOLD MINING CO	CF–08
875523	LITTLE SWITZERLAND INC/DE	CF–10
059870	LITTLEFIELD ADAMS & CO	CF–07
059880	LITTON INDUSTRIES INC	CF–02
876429	LIUSKI INTERNATIONAL INC /DE	CF–10
840260	LIVE ENTERTAINMENT INC	CF–03
882287	LIVING CENTERS OF AMERICA INC	CF–10
721765	LL&E ROYALTY TRUST	CF–06
820087	LLOYDS ACCEPTANCE CORP	CF–07
059956	LLOYDS SHOPPING CENTERS INC	CF–06
791350	LMD ACQUISITIONS INC	CF–09
809938	LMR LAND CO LTD /TN/	CF–07
737210	LNB BANCORP INC	CF–05
759578	LOAN AMERICA FINANCIAL CORP	CF–05
313041	LOCH EXPLORATION INC	CF–08
060026	LOCKHEED CORP	CF–01
060041	LOCTITE CORP	CF–03
060086	LOEWS CORP	CF–02
760327	LOGAN COUNTY BANCSHARES INC	CF–08
802851	LOGIC DEVICES INC	CF–07
859365	LOGICAL COMPUTER SERVICES OF NEW YORK LTD	CF–10
311946	LOGICON INC /DE/	CF–05
060128	LOGIMETRICS INC	CF–07
812083	LOGITEK INC /NY	CF–08
355777	LOJACK CORP	CF–07
315852	LOMAK PETROLEUM INC	CF–07
060153	LOMAS & NETTLETON MORTGAGE INVESTORS	CF–03
060150	LOMAS FINANCIAL CORP	CF–01
882344	LOMAS MORTGAGE USA INC	CF–02
060195	LONE STAR INDUSTRIES INC	CF–02
883670	LONE STAR STEAKHOUSE & SALOON INC	CF–10
791348	LONE STAR TECHNOLOGIES INC	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
060251	LONG ISLAND LIGHTING CO	CF–02
700760	LONG SHORE DEVELOPMENT CORP	CF–08
883976	LONGHORN STEAKS INC	CF–10
764762	LONGS DRUG STORES CORP	CF–01
060302	LONGVIEW FIBRE CO	CF–03
813775	LONGWOOD GROUP LTD	CF–08
060357	LORAL CORP /NY/	CF–02
832370	LORD ABBOTT INC	CF–09
006814	LORI CORP	CF–05
277684	LORILLARD INC	CF–03
778923	LORIMAR FILM PARTNERS LP	CF–06
711761	LOTUS DEVELOPMENT CORP	CF–03
352319	LOUISIANA GAS SERVICE CO	CF–04
060512	LOUISIANA LAND & EXPLORATION CO	CF–02
060519	LOUISIANA PACIFIC CORP	CF–02
060525	LOUISIANA PACIFIC RESOURCES INC	CF–09
060527	LOUISIANA POWER & LIGHT CO /LA/	CF–02
060549	LOUISVILLE GAS & ELECTRIC CO /KY/	CF–02
060667	LOWES COMPANIES INC	CF–02
804073	LOWRANCE ELECTRONICS INC	CF–06
798953	LOYOLA CAPITAL CORP	CF–07
714530	LSB BANCSHARES INC /NC/	CF–08
742263	LSB BANCSHARES INC OF SOUTH CAROLINA	CF–08
060714	LSB INDUSTRIES INC	CF–03
763532	LSI INDUSTRIES INC	CF–05
703360	LSI LOGIC CORP	CF–03
842161	LSS HOLDINGS CORP	CF–09
887905	LTC PROPERTIES INC	CF–10
103944	LTV AEROSPACE & DEFENSE CO	CF–02
060731	LTV CORP	CF–02
083264	LTV STEEL CO INC	CF–02
357020	LTX CORP	CF–04
857401	LUBBOCK NATIONAL BANCSHARES INC	CF–10
832103	LUBRIQUIP INC	CF–09
060751	LUBRIZOL CORP	CF–03
016099	LUBYS CAFETERIAS INC	CF–04
060849	LUFKIN INDUSTRIES INC	CF–04
060860	LUKENS INC /DE/	CF–03
857802	LUKENS MEDICAL CORP	CF–10
060876	LUMEX INC	CF–05
060878	LUMINALL PAINTS INC	CF–09
864906	LUNAR CORP	CF–06
820526	LUND INTERNATIONAL HOLDINGS INC	CF–07
060911	LUNN INDUSTRIES INC /DE/	CF–08
277057	LURIA L & SON INC	CF–04
319204	LUTHER MEDICAL PRODUCTS INC	CF–08
821365	LUTHERAN BROTHERHOOD REALTY FUND I	CF–07
793523	LUXTEC CORP /MA/	CF–08
058526	LVI GROUP INC	CF–04
057792	LW INDUSTRIES INC	CF–04
806277	LWAY PRODUCTIONS INC	CF–08
872865	LXE INC	CF–10
060977	LYDALL INC /DE/	CF–05
061004	LYNCH CORP	CF–05
027566	LYNTON GROUP INC	CF–07
352180	LYNX EXPLORATION CO	CF–08
842635	LYONDELL PETROCHEMICAL CO	CF–02
319420	LYRIC ENERGY INC	CF–08
710846	M INC	CF–09
883842	M WAVE INC	CF–10
885532	M&F BANCORP INC	CF–10
065771	MA COM INC	CF–03
061138	MACDERMID INC	CF–05
867347	MACGREGOR SPORTS & FITNESS INC	CF–10
320654	MACHINE TECHNOLOGY INC	CF–06
810903	MACK TRUCKS RECEIVABLES CORP	CF–08
855711	MACKENZIE INVESTMENT MANAGEMENT INC	CF–10
866939	MACKINAC FINANCIAL CORP	CF–09
863658	MACLAND INC	CF–10
717238	MACNEAL SCHWENDLER CORP	CF–05
743884	MACROCHEM CORP	CF–08
846809	MADISON BANCSHARES GROUP LTD	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
822822	MADISON EQUITIES INC	CF–10
061339	MADISON GAS & ELECTRIC CO	CF–03
350838	MADISON JAMES LTD	CF–04
854662	MAF BANCORP INC	CF–10
880431	MAGAININ PHARMACEUTICALS INC	CF–10
061398	MAGELLAN PETROLEUM CORP /DE/	CF–05
855923	MAGELLAN TECHNOLOGY INC	CF–10
702399	MAGIC CIRCLE ENERGY 1981–A DRILLING PROG	CF–09
702400	MAGIC CIRCLE ENERGY 1981–B DRILLING PROG	CF–09
356128	MAGIC CIRCLE ENERGY 1982 DRILLING PROGRAM	CF–08
837596	MAGIC RESTAURANTS INC	CF–09
061425	MAGMA COPPER CO	CF–03
355878	MAGMA POWER CO /NV/	CF–04
868568	MAGNA BANCORP INC	CF–10
036094	MAGNA GROUP INC	CF–07
743051	MAGNETECH CORP	CF–07
751085	MAGNETEK INC	CF–03
015354	MAGNETIC TECHNOLOGIES CORP	CF–07
794107	MAGNOLIA FOODS INC	CF–08
853291	MAGNOLIA FUND LTD	CF–10
854271	MAGNUM PETROLEUM INC /NV/	CF–10
791912	MAGNUM RESOURCES INTERNATIONAL INC /NV/	CF–08
882859	MAHONING NATIONAL BANCORP INC	CF–10
760436	MAI BASIC FOUR INC	CF–03
808013	MAIL BOXES COAST TO COAST INC	CF–08
791014	MAIL BOXES ETC	CF–06
847466	MAIN ST & MAIN INC	CF–10
061611	MAINE PUBLIC SERVICE CO	CF–05
061617	MAINE YANKEE ATOMIC POWER CO	CF–03
081700	MAJOR GROUP INC	CF–06
061666	MAJOR REALTY CORP	CF–06
819926	MALEX INC	CF–09
847390	MALIBU INC	CF–10
820082	MALLARD COACH CO INC	CF–05
837759	MALLON RESOURCES CORP	CF–06
803018	MALRITE GUARANTEED BROADCAST PARTNERS LT	CF–10
704366	MAMMATECH CORP	CF–08
801426	MANAGEMENT ADVISORY SOFTWARE INC/DE/	CF–08
785852	MANAGEMENT ASSISTANCE INC LIQUIDATING TR	CF–07
806566	MANAGEMENT TECHNOLOGIES INC	CF–07
061882	MANATI INDUSTRIES INC	CF–09
798736	MANATRON INC	CF–07
866253	MANDI OF ESSEX LTD	CF–10
061953	MANHATTAN LIFE INSURANCE	CF–10
061952	MANHATTAN NATIONAL CORP	CF–04
061981	MANISCHEWITZ B CO	CF–06
061986	MANITOWOC CO INC	CF–04
354604	MANOR CARE INC/NEW	CF–03
871763	MANPOWER INC /WI/	CF–10
062090	MANSION INDUSTRIES INC	CF–07
721688	MANUFACTURED HOMES INC	CF–05
355473	MANVILLE CORP	CF–02
062142	MAPCO INC	CF–02
718446	MARATHON BANCORP	CF–06
794620	MARBLE FINANCIAL CORP	CF–08
356287	MARC INC	CF–06
100979	MARCADE GROUP INC	CF–04
848551	MARCAM CORP	CF–10
827055	MARCO VENTURES	CF–09
734380	MARCOR RESORTS INC	CF–05
882154	MARCUM NATURAL GAS SERVICES INC/NEW	CF–10
062234	MARCUS CORP	CF–04
881469	MARGARETTEN FINANCIAL CORP	CF–10
761198	MARGATE VENTURES INC	CF–06
709694	MARGAUX INC /DE/	CF–07
808493	MARGO NURSERY FARMS INC	CF–06
792969	MARIETTA CORP	CF–05
876688	MARIFARMS INC /DE/	CF–10
831669	MARIN FUND INC	CF–09
803605	MARINA LIMITED PARTNERSHIP	CF–07
860521	MARINE HOLDING CO	CF–10
814654	MARINE MIDLAND 1987–1 CARS TRUST	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
846890	MARINE MIDLAND 1988–1 CARS R TRUST	CF–10
846891	MARINE MIDLAND 1988–2 CARS R TRUST	CF–10
846221	MARINE MIDLAND 1989–1 CARS R TRUST	CF–10
852540	MARINE MIDLAND 1989–2 CARS R TRUST	CF–10
316905	MARINE MIDLAND BANK N A	CF–10
062348	MARINE MIDLAND BANKS INC	CF–06
062362	MARINE PETROLEUM TRUST	CF–08
062391	MARION MERRELL DOW INC	CF–03
715781	MARITEK CORP	CF–08
810113	MARITRANS PARTNERS LP	CF–04
820392	MARK CONTROLS CORP /DE/	CF–05
877989	MARK CORRECTIONAL SYSTEMS INC /DE/	CF–10
062418	MARK IV INDUSTRIES INC	CF–01
803509	MARKEL CORP	CF–05
833837	MARKET DATA CORP	CF–09
062465	MARKET FACTS INC	CF–06
720462	MARKET GUIDE INC	CF–08
874758	MARKET INVESTMENTS INC	CF–10
749890	MARKET LINE INTERNATIONAL INC	CF–09
869708	MARKETING EDUCATIONAL CORP	CF–10
739281	MARKETING SYSTEMS OF AMERICA INC	CF–07
784508	MARKETPLACE INCOME PROPERTIES	CF–06
756680	MARKITSTAR INC	CF–07
840070	MARLENE INDUSTRIES CORP/NY	CF–09
096988	MARLTON TECHNOLOGIES INC	CF–07
719497	MARQUEST MEDICAL PRODUCTS INC	CF–05
314733	MARRIOTT CORP	CF–04
829549	MARROW TECH INC	CF–07
796972	MARS GRAPHIC SERVICES INC	CF–06
810590	MARSAM PHARMACEUTICALS INC	CF–06
062709	MARSH & MCLENNAN COMPANIES INC	CF–04
062737	MARSH SUPERMARKETS INC	CF–04
062741	MARSHALL & ILSLEY CORP/WI/	CF–02
062765	MARSHALL INDUSTRIES	CF–04
857475	MARTECH USA INC	CF–10
799167	MARTEN TRANSPORT LTD	CF–05
745600	MARTIN LAWRENCE LIMITED EDITIONS INC	CF–05
062857	MARTIN MARIETTA CORP	CF–02
832496	MARTINIQUE VENTURES CORP	CF–09
874808	MARVEL ENTERTAINMENT GROUP INC	CF–10
853020	MARYLAND FEDERAL BANCORP INC	CF–10
062996	MASCO CORP /DE/	CF–02
745448	MASCO INDUSTRIES INC	CF–02
850338	MASCOTT CORP	CF–07
879558	MASON DIXON BANCSHARES INC/MD	CF–10
761651	MASON GEORGE BANKSHARES INC	CF–05
855610	MASS MICROSYSTEMS INC	CF–07
063073	MASSACHUSETTS ELECTRIC CO	CF–01
799166	MASSBANK CORP	CF–08
715086	MASSTOR SYSTEMS CORP /DE/	CF–06
743250	MAST KEYSTONE INC	CF–08
808497	MAST OPTICAL SYSTEMS INC	CF–09
835712	MASTER MORTGAGE INVESTMENT FUND INC	CF–09
849360	MASTER VENTURES INC	CF–10
085608	MATEC CORP/DE/	CF–06
755003	MATERIAL SCIENCES CORP	CF–05
742246	MATEWAN BANCSHARES INC	CF–05
837339	MATLACK SYSTEMS INC	CF–05
884847	MATRITECH INC/DE/	CF–10
882194	MATRIX PHARMACEUTICAL INC/DE	CF–10
866273	MATRIX SERVICE CO	CF–10
063276	MATTEL INC /DE/	CF–03
350198	MATTERHORN COMMODITY PARTNERS	CF–07
728296	MATTERHORN COMMODITY PARTNERS II	CF–07
795255	MATTHEWS & WRIGHT GROUP INC	CF–06
063296	MATTHEWS INTERNATIONAL CORP	CF–05
842305	MAUI CAPITAL CORP	CF–09
063330	MAUI LAND & PINEAPPLE CO INC	CF–05
792161	MAUNA LOA MACADAMIA PARTNERS LP	CF–05
727089	MAVERICK RESTAURANT CORP	CF–07
869087	MAVERICK TUBE CORPORATION	CF–10
706471	MAX & ERMAS RESTAURANTS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
078966	MAXCO INC	CF–06
799511	MAXI GROUP INC	CF–09
722573	MAXICARE HEALTH PLANS INC	CF–04
743316	MAXIM INTEGRATED PRODUCTS INC	CF–05
711039	MAXTOR CORP	CF–03
877651	MAXUM HEALTH CORP	CF–10
724176	MAXUS ENERGY CORP /DE/	CF–02
319815	MAXWELL LABORATORIES INC /DE/	CF–05
764542	MAXXAM GROUP INC /DE/	CF–02
063814	MAXXAM INC	CF–02
063416	MAY DEPARTMENT STORES CO	CF–02
711308	MAY DRILLING PARTNERSHIP 1983–1	CF–09
711309	MAY DRILLING PARTNERSHIP 1983–2	CF–09
711310	MAY DRILLING PARTNERSHIP 1983–3	CF–09
739645	MAY DRILLING PARTNERSHIP 1984–1	CF–09
739646	MAY DRILLING PARTNERSHIP 1984–2	CF–09
739647	MAY DRILLING PARTNERSHIP 1984–3	CF–09
725650	MAY LIMITED PARTNERSHIP 1983–1	CF–09
735552	MAY LIMITED PARTNERSHIP 1983–2	CF–09
743453	MAY LIMITED PARTNERSHIP 1983–3	CF–09
757525	MAY LIMITED PARTNERSHIP 1984–1	CF–09
757385	MAY LIMITED PARTNERSHIP 1984–2	CF–09
765946	MAY LIMITED PARTNERSHIP 1984–3	CF–09
063506	MAYFLOWER GROUP INC /IN/	CF–03
063528	MAYNARD OIL CO	CF–05
054187	MAYS J W INC	CF–06
063541	MAYTAG CORP	CF–02
701073	MBC CORP	CF–05
814585	MBIA INC	CF–04
870517	MBNA CORP	CF–10
824090	MBNA CREDIT CARD TRUST 1987–A	CF–09
831260	MBNA CREDIT CARD TRUST 1988–A	CF–09
838441	MBNA CREDIT CARD TRUST 1988–B	CF–10
843807	MBNA CREDIT CARD TRUST 1988–C	CF–10
849492	MBNA CREDIT CARD TRUST 1989–A	CF–10
855367	MBNA CREDIT CARD TRUST 1989–B	CF–10
890801	MCAFEE ASSOCIATES INC	CF–10
818687	MCCAW CELLULAR COMMUNICATIONS INC	CF–02
063686	MCCLAIN INDUSTRIES INC	CF–06
822043	MCCLATCHY NEWSPAPERS INC	CF–03
750500	MCCOMBS INCOME PARTNERS LTD	CF–07
353391	MCCOMBS PROPERTIES V LTD	CF–09
356681	MCCOMBS PROPERTIES VI LTD	CF–09
721937	MCCOMBS PROPERTIES VIII LTD	CF–09
759198	MCCOMBS REALTY PARTNERS LTD	CF–09
276282	MCCOMBS RENTA SPACE PROPERTIES LTD	CF–09
063754	MCCORMICK & CO INC	CF–03
354995	MCCORMICK COMMODITY FUND I LIMITED PARTN	CF–06
702405	MCCORMICK COMMODITY FUND II LIMITED PART	CF–07
843819	MCCORMICK COMMODITY FUND III LIMITED PAR	CF–09
063801	MCCRORY CORP	CF–03
055211	MCCRORY PARENT CORP	CF–03
768942	MCDANIEL AUSTIN CORP	CF–08
225615	MCDERMOTT INC	CF–07
708819	MCDERMOTT INTERNATIONAL INC	CF–02
720900	MCDONALD & CO INVESTMENTS INC	CF–04
063908	MCDONALDS CORP	CF–02
823251	MCDONNELL DOUGLAS CAPITAL INCOME 1A LP	CF–09
823252	MCDONNELL DOUGLAS CAPITAL INCOME 1B LP	CF–09
823253	MCDONNELL DOUGLAS CAPITAL INCOME 1C LP	CF–09
823254	MCDONNELL DOUGLAS CAPITAL INCOME 1D LP	CF–09
823256	MCDONNELL DOUGLAS CAPITAL INCOME 1E LP	CF–09
063917	MCDONNELL DOUGLAS CORP	CF–02
711513	MCDONNELL DOUGLAS FINANCE CORP /DE	CF–02
063959	MCFARLAND ENERGY INC	CF–05
883498	MCGAW INC	CF–10
752714	MCGRATH RENTCORP	CF–05
064040	MCGRAW HILL INC	CF–01
064079	MCI COMMUNICATIONS CORP	CF–01
816768	MCKESSON CORP /DE/	CF–01
275710	MCM CORP	CF–05
079383	MCMARTIN INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
837579	MCN CORP	CF–01
064309	MCNEIL PACIFIC INVESTORS FUND 1972	CF–06
357270	MCNEIL PENSION INVESTMENT FUND LTD	CF–07
064312	MCNEIL REAL ESTATE FUND IV LTD	CF–07
276326	MCNEIL REAL ESTATE FUND IX LTD	CF–05
064310	MCNEIL REAL ESTATE FUND V LTD	CF–07
312812	MCNEIL REAL ESTATE FUND X LTD	CF–05
318140	MCNEIL REAL ESTATE FUND XI LTD	CF–05
351708	MCNEIL REAL ESTATE FUND XII LTD	CF–04
702657	MCNEIL REAL ESTATE FUND XIV LTD	CF–05
751044	MCNEIL REAL ESTATE FUND XV LTD /CA	CF–05
756427	MCNEIL REAL ESTATE FUND XXIV LP	CF–06
750334	MCNEIL REAL ESTATE FUND XX LP	CF–06
783414	MCNEIL REAL ESTATE FUND XXIII LP	CF–06
064924	MCORP	CF–03
729284	MCRAE INDUSTRIES INC/DE	CF–06
806178	MD ENTERPRISES OF CONNECTICUT INC	CF–08
773141	MDC HOLDINGS INC	CF–02
806089	MDT CORP /DE/	CF–05
067716	MDU RESOURCES GROUP INC	CF–03
064394	MEAD CORP	CF–02
829903	MEADOW GROUP INC	CF–08
778734	MEASUREMENT SPECIALTIES INC	CF–07
751190	MEASUREX CORP /DE/	CF–03
864704	MECA SOFTWARE INC	CF–10
064463	MECHANICAL TECHNOLOGY INC	CF–05
802897	MECHANICS & FARMERS SAVINGS BANK FSB	CF–09
857887	MED CARE CORP	CF–06
722566	MED VENTURE INC	CF–09
064493	MEDALIST INDUSTRIES INC	CF–05
878556	MEDAPHIS CORPORATION	CF–10
719152	MEDAR INC	CF–06
874255	MEDAREX INC	CF–10
711074	MEDCHEM PRODUCTS INC /MA/	CF–05
741520	MEDCO CONTAINMENT SERVICES INC	CF–03
064500	MEDCO GROUP INC	CF–07
723385	MEDCO RESEARCH INC	CF–08
849145	MEDCROSS INC	CF–07
865629	MEDENTA CORP	CF–10
064513	MEDEX INC	CF–06
859364	MEDGROUP INC	CF–08
832485	MEDI MAIL INC /NV/	CF–08
818181	MEDIA DEVELOPMENT INDUSTRIES LTD	CF–09
216539	MEDIA GENERAL INC	CF–03
815185	MEDIA LOGIC INC	CF–07
718877	MEDIAGENIC	CF–06
885378	MEDIC COMPUTER SYSTEMS INC	CF–10
748270	MEDICAL ACTION INDUSTRIES INC	CF–06
771252	MEDICAL ADVISORY SYSTEMS INC	CF–08
890207	MEDICAL CARE AMERICA INC	CF–10
064578	MEDICAL DEVICES INC	CF–07
879205	MEDICAL DIAGNOSTICS INC/DE	CF–10
216540	MEDICAL DYNAMICS INC	CF–07
839092	MEDICAL EQUIPMENT INCOME FUND LIMITED PA	CF–09
352862	MEDICAL GRAPHICS CORP /MN/	CF–07
746712	MEDICAL IMAGING CENTERS OF AMERICA INC	CF–05
814433	MEDICAL INCOME PROPERTIES 2A LTD PARTNER	CF–09
820390	MEDICAL INCOME PROPERTIES 2B LTD PARTNER	CF–10
835908	MEDICAL INNOVATIONS INC /DE/	CF–07
872457	MEDICAL MARKETING GROUP INC	CF–10
803608	MEDICAL PROPERTIES INC	CF–05
105744	MEDICAL RESOURCE COMPANIES OF AMERICA	CF–06
881891	MEDICAL SAFETEC INC /IN	CF–10
810107	MEDICAL SCIENCES INC	CF–09
723592	MEDICAL STERILIZATION INC	CF–07
823560	MEDICAL TECHNOLOGY SYSTEMS INC /DE/	CF–08
731841	MEDICINE SHOPPE INTERNATIONAL INC	CF–05
859368	MEDICIS PHARMACEUTICAL CORP	CF–10
008643	MEDICORE INC	CF–06
876625	MEDICUS SYSTEMS CORP /DE	CF–10
873591	MEDIMMUNE INC /DE	CF–10
350920	MEDIQ INC	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
887420	MEDIQ PRN LIFE SUPPORT SERVICES INC	CF–10
064647	MEDISCIENCE TECHNOLOGY CORP	CF–08
859049	MEDISYS INC /DE/	CF–10
789609	MEDITECH MANAGEMENT INC	CF–08
717588	MEDITECH PHARMACEUTICALS INC	CF–09
774350	MEDITRUST INC	CF–03
715994	MEDIVIX INC	CF–08
874733	MEDIWARE INFORMATION SYSTEMS INC	CF–10
753772	MEDIZONE INTERNATIONAL INC	CF–09
794324	MEDMASTER SYSTEMS INC /DE/	CF–08
771674	MEDPHONE CORP	CF–08
884497	MEDQUIST INC	CF–10
886192	MEDRAD INC	CF–10
880432	MEDSONIC INC	CF–10
726732	MEDSTAT SYSTEMS INC	CF–08
819939	MEDSTONE INTERNATIONAL INC /DE/	CF–06
064670	MEDTRONIC INC	CF–01
064674	MEDUSA CORP	CF–05
828942	MEGA GROUP INC	CF–08
878838	MEGACARDS INC /M0	CF–10
225628	MEGADATA CORP	CF–07
888139	MEGAFOODS STORES INC	CF–10
833498	MEGAMATION INC	CF–10
794355	MEGAPIX CORP	CF–09
064708	MEGATECH CORP	CF–08
745213	MEGATEST CORP	CF–06
736035	MEGO CORP	CF–09
790725	MEI DIVERSIFIED INC	CF–04
805644	MEICOR INC	CF–08
816955	MELAMINE CHEMICALS INC	CF–05
841126	MELBOURNE CAPITAL CORP	CF–09
777197	MELBOURNE FUTURES FUND L P	CF–08
350088	MELDON ALUMNI INC	CF–08
064782	MELLON BANK CORP	CF–02
759174	MELLON PARTICIPATING MORTGAGE TRUST COMM	CF–05
064803	MELVILLE CORP	CF–02
064807	MEM CO INC	CF–05
813342	MEMBERS SERVICE CORP	CF–07
110704	MEMOREX CORP /DE/	CF–09
097031	MEMOREX TELEX CORP	CF–02
819203	MEMORY SCIENCES CORP /DE/	CF–08
720896	MEMRY CORP	CF–07
783996	MENDIK REAL ESTATE LIMITED PARTNERSHIP	CF–04
881462	MENLEY & JAMES INC	CF–10
884217	MENS WEARHOUSE INC	CF–10
064892	MENTOR CORP /MN/	CF–05
701811	MENTOR GRAPHICS CORP	CF–01
819343	MEPC CAPITAL CORP	CF–03
831654	MEPC CAPITAL CORP II	CF–09
064907	MERCANTILE BANCORPORATION INC	CF–02
064908	MERCANTILE BANKSHARES CORP	CF–03
064923	MERCANTILE STORES CO INC	CF–02
850314	MERCHANT BANK CORP	CF–10
862371	MERCHANT CAPITAL ENTERPRISES INC	CF–10
740666	MERCHANTS BANCORP INC/CT	CF–04
707817	MERCHANTS BANCORP INC/DE/	CF–08
726517	MERCHANTS BANCSHARES INC	CF–04
821121	MERCHANTS CAPITAL CORP /DE/	CF–08
357065	MERCHANTS CAPITAL CORP /MS/	CF–05
803027	MERCHANTS GROUP INC	CF–05
064978	MERCK & CO INC	CF–02
850315	MERCOM INC	CF–06
052532	MERCURY AIR GROUP INC	CF–06
846378	MERCURY FINANCE COMPANY	CF–03
064996	MERCURY GENERAL CORP	CF–09
065011	MEREDITH CORP	CF–03
714282	MERET INC /OH/	CF–07
873083	MERIDIAN ASSET ACCEPTANCE CORP	CF–10
723916	MERIDIAN BANCORP INC	CF–02
794172	MERIDIAN DIAGNOSTICS INC	CF–07
833051	MERIDIAN FUND LTD	CF–09
826682	MERIDIAN HEALTHCARE GROWTH & INCOME FUND	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
809801	MERIDIAN INSURANCE GROUP INC	CF–05
717192	MERIDIAN NATIONAL CORP	CF–06
315138	MERIDIAN POINT REALTY TRUST 82	CF–07
703702	MERIDIAN POINT REALTY TRUST 83	CF–05
759819	MERIDIAN POINT REALTY TRUST IV	CF–05
786050	MERIDIAN POINT REALTY TRUST VI	CF–05
774653	MERIDIAN POINT REALTY TRUST VII	CF–04
875620	MERIS LABORATORIES INC	CF–10
789949	MERLIN MINING CO	CF–07
841237	MERRICO OIL & GAS INCOME FUND LTD PARTNE	CF–10
790406	MERRILL CORP	CF–01
065100	MERRILL LYNCH & CO INC	CF–02
351709	MERRILL LYNCH CORPORATE PASS THROUGH SEC	CF–09
713977	MERRILL LYNCH ENERGY PARTNERS I LP	CF–09
780217	MERRILL LYNCH ENERGY PARTNERS IIA L P	CF–09
780219	MERRILL LYNCH ENERGY PARTNERS IIB L P	CF–09
874256	MERRILL LYNCH MORTGAGE CAPITAL INC	CF–10
809940	MERRILL LYNCH MORTGAGE INVESTORS INC /DE	CF–09
706864	MERRIMAC INDUSTRIES INC	CF–06
810737	MERRIMACK BANCORP INC	CF–07
719721	MERRY GO ROUND ENTERPRISES INC	CF–04
350071	MERRY LAND & INVESTMENT CO INC	CF–03
810332	MESA AIRLINES INC	CF–06
774491	MESA CONTRACT MINING INC	CF–08
877930	MESA INC	CF–02
724004	MESA MEDICAL INC	CF–08
711303	MESA OFFSHORE TRUST	CF–09
313364	MESA ROYALTY TRUST/TX	CF–06
065172	MESABI TRUST	CF–07
065195	MESTEK INC	CF–05
814085	MET CAPITAL CORPORATION	CF–07
745469	MET COIL SYSTEMS CORP	CF–05
824976	MET LIFE AGRICULTURAL LIMITED PARTNERSHI	CF–10
065201	MET PRO CORP	CF–06
320303	METAL ARTS CO INC	CF–08
812186	METAL RESOURCES CORP	CF–07
013547	METALCLAD CORP	CF–07
065224	METALINE MINING & LEASING CO	CF–09
065231	METALLURGICAL INDUSTRIES INC	CF–07
203200	METATEC CORP	CF–06
065270	METHODE ELECTRONICS INC	CF–05
829321	METLIFE TEXAS HOLDINGS INC	CF–10
846722	METRIC INCOME TRUST SERIES INC	CF–10
800730	METRIC PARTNERS GROWTH SUITE INVESTORS L	CF–09
884318	METRICOM INC / DE	CF–10
355625	METRO AIRLINES INC	CF–05
837602	METRO BANCSHARES INC	CF–07
353601	METRO CABLE CORP	CF–07
857891	METRO FINANCIAL CORP	CF–10
749922	METRO MOBILE CTS INC	CF–03
277143	METRO SELF STORAGE LTD PARTNERSHIP I	CF–07
799667	METRO SELF STORAGE LTD PARTNERSHIP–II	CF–08
065312	METRO TEL CORP	CF–07
818999	METROBANCORP	CF–10
813898	METROBANK FINANCIAL GROUP INC	CF–07
200513	METROCORP INC	CF–05
065350	METROPOLITAN EDISON CO	CF–01
741341	METROPOLITAN FINANCIAL CORP /DE/	CF–03
773540	METROPOLITAN FUND DOVER PENSION INVESTOR	CF–09
065381	METROPOLITAN MINES CORP LTD	CF–08
065384	METROPOLITAN MORTGAGE & SECURITIES CO INC	CF–03
811516	METROPOLITAN REALTY CORP	CF–05
880581	METROVISION OF NORTH AMERICA INC	CF–10
066418	MEXCO ENERGY CORP	CF–08
851891	MEXICAN PATIO CAFES INC	CF–10
839626	MEXICAN PATIO CAFES OF CALIFORNIA I LIMI	CF–10
701169	MEYER FRED INC	CF–03
702131	MGI PHARMA INC	CF–05
068330	MGI PROPERTIES	CF–04
876437	MGIC INVESTMENT CORP	CF–10
880356	MGM GRAND HOTEL FINANCE CORP	CF–10
789570	MGM GRAND INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
778706	MGM PATHE COMMUNICATIONS CO	CF–02
067217	MHI GROUP INC	CF–05
743365	MHP MACHINES INC	CF–07
854087	MHS HOLDINGS CORP	CF–03
799292	MI SCHOTTENSTEIN HOMES INC	CF–05
875174	MIAMI SUBS CORP	CF–10
874788	MICEL CORP	CF–10
799515	MICHAEL ANTHONY JEWELERS INC	CF–05
811930	MICHAEL FOODS INC	CF–04
065596	MICHAELS J INC	CF–06
740670	MICHAELS STORES INC	CF–04
065622	MICHIGAN BELL TELEPHONE CO	CF–01
065632	MICHIGAN CONSOLIDATED GAS CO /MI/	CF–01
065637	MICHIGAN FINANCIAL CORP	CF–07
065648	MICHIGAN GENERAL CORP	CF–05
065660	MICHIGAN NATIONAL CORP	CF–02
065666	MICHIGAN RIVET CORP	CF–06
065705	MICKELBERRY CORP	CF–05
318251	MICRO BIO MEDICS INC	CF–06
067383	MICRO GENERAL CORP	CF–07
795965	MICRO HEALTHSYSTEMS INC	CF–07
800267	MICRO IMAGING SYSTEMS INC	CF–07
736469	MICRO SECURITY SYSTEMS INC	CF–01
814249	MICROAGE INC /DE/	CF–05
771570	MICROBYX CORP	CF–09
793629	MICROCARE INC	CF–09
795571	MICROCOM INC	CF–05
065743	MICRODYNE CORP	CF–06
740622	MICROENERGY INC	CF–07
754813	MICROFRAME INC	CF–08
792094	MICROLOG CORP	CF–06
803512	MICRON CORP /TX/	CF–10
804334	MICRON PRODUCTS INC	CF–07
723125	MICRON TECHNOLOGY INC	CF–03
820097	MICRONETICS INC /DE/	CF–08
874737	MICRONICS COMPUTERS INC /CA	CF–10
065759	MICROPAC INDUSTRIES INC	CF–07
718865	MICROPOLIS CORP	CF–04
878197	MICROPROSE INC	CF–10
320345	MICROS SYSTEMS INC	CF–06
812994	MICROSCIENCE INTERNATIONAL CORPORATION	CF–10
310568	MICROSEMI CORP	CF–05
744099	MICROSIZE INC	CF–08
789019	MICROSOFT CORP	CF–02
755720	MICROTECH MEDICAL SYSTEMS INC	CF–08
846469	MICROTEL FRANCHISE & DEVELOPMENT CORP /N	CF–08
716688	MICROWAVE FILTER CO INC /NY	CF–07
798289	MICROWAVE LABORATORIES INC	CF–07
794278	MID ALLEGHENY CORP	CF–09
357066	MID AM INC	CF–07
711083	MID AMERICA BANCORP/KY/	CF–03
813309	MID AMERICA RACING STABLES INC	CF–08
065820	MID AMERICAN LINES INC	CF–08
759727	MID ATLANTIC BANKCORP	CF–09
808375	MID ATLANTIC CENTERS LIMITED PARTNERSHIP	CF–05
805037	MID ATLANTIC MEDICAL SERVICES INC	CF–07
709331	MID CITY BANCORP	CF–06
851785	MID COAST BANCORP INC	CF–10
889134	MID IOWA FINANCIAL CORP	CF–10
879635	MID PENN BANCORP INC	CF–10
065901	MID PLAINS TELEPHONE INC	CF–06
713143	MID SOUTH BANCORP INC /KY/	CF–06
791254	MID SOUTH INSURANCE CO	CF–09
065914	MID STATE RACEWAY INC	CF–07
828978	MID STATE TRUST II	CF–09
793768	MID STATES BANCSHARES INC	CF–05
859734	MIDAMERICA RESOURCES INC	CF–10
808607	MIDAMERICAN CORP	CF–09
769520	MIDDLEBY CORP	CF–05
066004	MIDDLESEX WATER CO	CF–05
066025	MIDLAND CO	CF–04
860905	MIDLAND COGENERATION VENTURE LIMITED PARTNERSHIP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
066029	MIDLAND ENTERPRISES INC /DE/	CF–03
793548	MIDLANTIC CORP	CF–02
833727	MIDMERICA BANK CORP	CF–09
066078	MIDNITE MINES INC	CF–08
745981	MIDSOUTH BANCORP INC	CF–06
807359	MIDSOUTH CORP /DE/	CF–04
779587	MIDTOWN NORTH LTD /GA/	CF–09
319668	MIDWAY AIRLINES INC /DE/	CF–03
857135	MIDWESCO FILTER RESOURCES INC	CF–07
811783	MIDWEST BEST WATER SALES INC	CF–08
813745	MIDWEST COMMUNICATIONS CORP /DE/	CF–05
740072	MIDWEST ENERGY CO	CF–02
885722	MIDWEST FEDERAL FINANCIAL CORP	CF–10
835011	MIDWEST GRAIN PRODUCTS INC	CF–05
066124	MIDWEST MANAGEMENT CORP	CF–08
879355	MIDWEST POWER SYSTEMS INC/IA/	CF–10
812766	MIDWEST RESOURCES INC	CF–10
787809	MIKRON INSTRUMENT CO INC	CF–08
317340	MIKROS SYSTEMS CORP	CF–08
066544	MILASTAR CORP	CF–07
817129	MILESTONE CAPITAL INC	CF–09
858387	MILESTONE PROPERTIES INC	CF–10
066270	MILGRAY ELECTRONICS INC	CF–05
873781	MILLBURN CURRENCY FUND II LP	CF–10
791905	MILLER BUILDING SYSTEMS INC	CF–06
844856	MILLER DIVERSIFIED CORP	CF–10
066382	MILLER HERMAN INC	CF–03
066388	MILLER INDUSTRIES INC	CF–08
857737	MILLFELD TRADING CO INC	CF–06
703769	MILLICOM INC	CF–04
066479	MILLIPORE CORP	CF–03
075136	MILLS JENNINGS CO	CF–07
066496	MILLS MUSIC TRUST	CF–09
768604	MILTEX MORTGAGE ACCEPTANCE CORP	CF–06
752692	MILTOPE GROUP INC	CF–05
801321	MILWAUKEE INSURANCE GROUP INC	CF–05
781889	MIMBRES VALLEY FARMERS ASSOC INC	CF–07
066570	MINE SAFETY APPLIANCES CO	CF–03
316300	MINERAL DEVELOPMENT INC	CF–09
842179	MINERAL KING BANCORP INC	CF–09
066600	MINERAL MOUNTAIN MINING & MILLING CO	CF–09
714309	MINERS NATIONAL BANCORP INC	CF–08
350389	MINEX RESOURCES INC	CF–08
356342	MINING SERVICES INTERNATIONAL CORP	CF–06
714921	MINISCRIBE CORP	CF–05
066740	MINNESOTA MINING & MANUFACTURING CO	CF–02
066756	MINNESOTA POWER & LIGHT CO	CF–02
724969	MINNTECH CORP	CF–06
007119	MINSTAR INC	CF–04
768680	MIP PROPERTIES INC	CF–05
857327	MIPS COMPUTER SYSTEMS INC /CA/	CF–04
831246	MIRAMAR RESOURCES INC	CF–07
783738	MIRROR TECHNOLOGIES INC /DE/	CF–08
066849	MISCHER CORP	CF–05
875044	MISSIMER & ASSOCIATES INC	CF–10
803868	MISSION BAY SUPER 8 LTD	CF–07
810661	MISSION VALLEY COMFORT SUITES LTD	CF–07
704874	MISSION WEST PROPERTIES/NEW/	CF–05
066895	MISSISSIPPI CHEMICAL CORP	CF–04
066901	MISSISSIPPI POWER & LIGHT CO	CF–02
066904	MISSISSIPPI POWER CO	CF–01
310183	MISSOURI PACIFIC RAILROAD CO/DEL	CF–02
066965	MISSOURI RESEARCH LABORATORIES INC	CF–07
311995	MITCHELL ENERGY & DEVELOPMENT CORP	CF–02
807863	MITEK SYSTEMS INC	CF–07
736456	MIZLOU COMMUNICATIONS CO INC	CF–07
883900	MIZNER /1ST UNITED BANCORP	CF–10
822760	ML ASSET BACKED CORP	CF–09
795252	ML DELPHI PREMIER PARTNERS LP	CF–09
808369	ML EQ REAL ESTATE PORTFOLIO L P	CF–04
880234	ML INSTITUTIONAL PARTNERS L P	CF–10
818080	ML MEDIA OPPORTUNITY PARTNERS L P	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
785959	ML MEDIA PARTNERS LP	CF–03
825036	ML REAL ESTATE RECOVERY FUND L P	CF–09
748828	ML TECHNOLOGY VENTURES LP	CF–06
837561	ML TRUST XLI	CF–09
317150	MLH INCOME REALTY PARTNERSHIP	CF–09
701285	MLH INCOME REALTY PARTNERSHIP II	CF–09
710132	MLH INCOME REALTY PARTNERSHIP III	CF–08
718417	MLH INCOME REALTY PARTNERSHIP IV	CF–08
755643	MLH INCOME REALTY PARTNERSHIP V	CF–08
771586	MLH INCOME REALTY PARTNERSHIP VI	CF–08
310990	MLH PROPERTIES LTD PARTNERSHIP	CF–09
316223	MLH PROPERTIES LTD PARTNERSHIP II	CF–09
350871	MLH PROPERTIES LTD PARTNERSHIP III	CF–09
353940	MLL EQUIPMENT INVESTORS I	CF–07
700731	MLL EQUIPMENT INVESTORS II	CF–07
064247	MLX CORP /MI	CF–04
746072	MMI MEDICAL INC	CF–06
810666	MMR HOLDING CORP	CF–04
062973	MNC FINANCIAL INC /MD/	CF–02
795425	MNX INC	CF–05
067182	MOBIL CORP	CF–01
862072	MOBIL OIL CORP ESOP TRUST	CF–01
067199	MOBILE AMERICA CORP	CF–07
067212	MOBILE GAS SERVICE CORP	CF–05
783739	MOBILE NATIONAL CORP	CF–08
842915	MOBILE TELECOMMUNICATION TECHNOLOGIES CO	CF–05
877356	MOBLEY ENVIRONMENTAL SERVICES INC	CF–10
067251	MOD U KRAF HOMES INC	CF–07
067279	MODERN CONTROLS INC	CF–07
875222	MODERN RECORDS INC	CF–10
711422	MODERN TECHNOLOGY CORP	CF–08
067347	MODINE MANUFACTURING CO	CF–04
864601	MODTECH INC	CF–10
719598	MOLECULAR BIOSYSTEMS INC	CF–05
887138	MOLECULAR ONCOLOGY INC /DE/	CF–10
729069	MOLECULON INC	CF–06
067472	MOLEX INC	CF–03
315845	MOMED HOLDING CO	CF–07
853436	MOMENTUM DISTRIBUTION INC	CF–01
703645	MOMENTUM INC	CF–05
887530	MOMENTUM SOFTWARE CORP	CF–10
202685	MONARCH AVALON INC	CF–07
721670	MONARCH BANCORP	CF–06
067516	MONARCH CAPITAL CORP /MA/	CF–03
067517	MONARCH CEMENT CO	CF–05
067532	MONARCH MACHINE TOOL CO	CF–05
864920	MONEY MARKET AUTO LOAN TRUST 1990–1	CF–10
843514	MONEY RADIO INC	CF–09
876297	MONEY STORE INC /NJ	CF–10
814180	MONITEK TECHNOLOGIES INC	CF–07
351507	MONITERM CORP	CF–06
811614	MONITREND INVESTMENT MANAGEMENT INC	CF–09
067625	MONMOUTH REAL ESTATE INVESTMENT CORP	CF–06
353569	MONOCLONAL ANTIBODIES INC /DE/	CF–07
841112	MONOCLONAL MEDICAL INC	CF–09
319478	MONOGRAM OIL & GAS INC	CF–08
067646	MONONGAHELA POWER CO /OH/	CF–03
876427	MONRO MUFFLER BRAKE INC	CF–10
067686	MONSANTO CO	CF–01
067715	MONTANA CORP /MT/	CF–08
819182	MONTANA NATURALS INTERNATIONAL INC	CF–08
067727	MONTANA POWER CO /MT/	CF–02
799268	MONTANA PRECISION MINING LTD	CF–08
829341	MONTCLAIR BANCORP INC	CF–09
807522	MONTGOMERY BANCORP INC	CF–06
836974	MONTGOMERY WARD HOLDING CORP	CF–01
818468	MONUMENT RESOURCES INC	CF–08
067887	MOOG INC	CF–04
276999	MOORE BENJAMIN & CO	CF–04
788951	MOORE HANDLEY INC /DE/	CF–06
074691	MOORE MEDICAL CORP	CF–05
067975	MOORE PRODUCTS CO	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
790609	MOORES LANE PROPERTIES LTD	CF–07
855894	MOORGATE LTD	CF–10
062262	MOREHOUSE INDUSTRIES INC	CF–08
848296	MORELLIS NONA II INC	CF–10
789101	MORGAN CLIFTON FUND LTD PARTNERSHIP	CF–09
068100	MORGAN J P & CO INC	CF–01
729600	MORGAN KEEGAN INC	CF–04
834112	MORGAN MEDICAL HOLDINGS INC	CF–09
739790	MORGAN PRODUCTS LTD	CF–04
789625	MORGAN STANLEY GROUP INC /DE/	CF–02
882861	MORGAN STANLEY MORTGAGE TRUSTS	CF–10
792934	MORGAN TREND FUND	CF–07
840823	MORGAN WINDSOR LTD	CF–09
068145	MORGANS FOODS INC	CF–06
727346	MORGRO CHEMICAL CO	CF–08
317949	MORITZ ENERGY CORP	CF–09
832768	MORNINGSTAR FOODS INC	CF–03
068270	MORRISON INC /DE/	CF–04
763739	MORRISON KNUDSEN CORP	CF–03
079259	MORTGAGE & REALTY TRUST	CF–03
741627	MORTGAGE BANKERS FINANCIAL CORP I	CF–08
888854	MORTGAGE CAPITAL CORP	CF–10
814337	MORTGAGE CAPITAL TRUST VI	CF–10
751419	MORTGAGE SECURITIES I CORP	CF–09
769357	MORTGAGE SECURITIES II CORP	CF–09
785818	MORTGAGE SECURITIES III TRUST A	CF–09
799630	MORTGAGE SECURITIES III TRUST B	CF–10
814144	MORTGAGE SECURITIES III TRUST C	CF–09
808264	MORTGAGE SECURITIES III TRUST D	CF–09
826488	MORTGAGE SECURITIES III TRUST E	CF–10
830431	MORTGAGE SECURITIES III TRUST F	CF–10
068361	MORTON INTERNATIONAL INC	CF–02
747605	MOSCOM CORP	CF–06
068412	MOSINEE PAPER CORP	CF–04
831974	MOTELS OF AMERICA SERIES XIV	CF–09
802595	MOTHER LODE GOLD MINES CONSOLIDATED	CF–08
704508	MOTO PHOTO INC	CF–06
068480	MOTOR CLUB OF AMERICA	CF–06
068505	MOTOROLA INC	CF–02
790381	MOTORS MECHANICAL REINSURANCE CO LTD	CF–01
846340	MOTTS HOLDINGS INC	CF–10
068589	MOUNTAIN FUEL SUPPLY CO	CF–03
873398	MOUNTAIN HOLDING CORP	CF–10
351707	MOUNTAIN MEDICAL EQUIPMENT INC	CF–06
828740	MOUNTAIN STATES GUARANTY MORTGAGE CO	CF–09
835269	MOUNTAIN VENTURES INC	CF–09
722202	MOUNTAINEER BANKSHARES OF W VA INC	CF–07
855110	MOVIE SUPERSTORE INC /AZ/	CF–07
200533	MOYCO INDUSTRIES INC	CF–07
714540	MPSI SYSTEMS INC	CF–05
885077	MR BULB CO/DE/	CF–10
831463	MR COFFEE INC	CF–05
724967	MR GASKET CO	CF–05
797502	MR ROOTER CORP	CF–08
722886	MRI BUSINESS PROPERTIES FUND LTD	CF–09
745289	MRI BUSINESS PROPERTIES FUND LTD II	CF–05
769635	MRI BUSINESS PROPERTIES FUND LTD III	CF–04
810143	MRI OF NORTHERN NEW JERSEY L P	CF–08
790372	MS CARRIERS INC	CF–05
846919	MS ESSEX HOLDINGS INC	CF–10
740074	MSA REALTY CORP	CF–05
718572	MSA SHOPPING MALLS INC	CF–09
104501	MSE CABLE SYSTEMS INC	CF–08
354807	MSI ELECTRONICS INC	CF–07
850645	MTG CAPITAL CORP	CF–10
068709	MTS SYSTEMS CORP	CF–04
710197	MTX INTERNATIONAL INC	CF–08
089439	MUELLER INDUSTRIES INC	CF–03
068726	MUELLER PAUL CO	CF–05
802200	MULTI BENEFIT REALTY FUND 87–1	CF–06
819220	MULTI COLOR CORP	CF–05
766404	MULTI SOFT INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
723733	MULTI SOLUTIONS INC	CF–08
068803	MULTIBANK FINANCIAL CORP	CF–03
068813	MULTIMEDIA INC	CF–03
740073	MULTIPLEX SERVICES INC	CF–09
718430	MULTIVEST CORP	CF–07
068837	MULTIVEST REAL ESTATE FUND LTD SERIES I	CF–07
205671	MULTIVEST REAL ESTATE FUND LTD SERIES IV	CF–06
068841	MULTIVEST REAL ESTATE FUND LTD SERIES V	CF–06
068842	MULTIVEST REAL ESTATE FUND LTD SERIES VI	CF–06
068836	MULTIVEST REAL ESTATE FUND LTD SERIES VII	CF–07
069067	MUNSINGWEAR INC	CF–05
717423	MURPHY OIL CORP /DE	CF–02
742299	MURRAY INCOME PROPERTIES I LTD	CF–06
786163	MURRAY INCOME PROPERTIES II LTD	CF–06
826444	MURRAY UNITED DEVELOPMENT CORP	CF–09
832995	MUSICLAND STORES CORP	CF–09
352798	MUSTANG COMPANIES INC	CF–07
840006	MUSTANG RANCH INC	CF–09
864763	MUTUAL ASSURANCE INC	CF–10
766828	MUTUAL BENEFIT COMMERCIAL PROPERTIES INC	CF–07
830350	MUTUAL BENEFIT INCOME PARTNERS LP I	CF–09
760994	MUTUAL BENEFIT MORTGAGE INVESTORS 1985	CF–07
786420	MUTUAL BENEFIT MORTGAGE INVESTORS III LP	CF–09
715151	MUTUAL BENEFIT SECURED MORTGAGE INVESTOR	CF–07
779317	MUTUAL BENEFIT TRAMMELL CROW RESIDENTIAL	CF–08
813742	MYCOGEN CORP	CF–06
069488	MYERS INDUSTRIES INC	CF–05
700923	MYERS L E CO GROUP	CF–06
069499	MYLAN LABORATORIES INC	CF–04
731619	MYLEX CORP	CF–06
870246	MYM LIQUIDATING TRUST	CF–10
830991	MYO TECH CORP	CF–07
867905	N S BANCORP INC	CF–10
808918	N W GROUP INC	CF–05
873458	NAB ASSET CORP	CF–10
798943	NABORS INDUSTRIES INC	CF–05
775542	NAC RE CORP	CF–09
789933	NACCO INDUSTRIES INC	CF–02
806087	NACO FINANCE CORP	CF–08
842884	NACOMA CONSOLIDATED INDUSTRIES INC	CF–09
350070	NAHAMA & WEAGANT ENERGY CO	CF–06
069598	NALCO CHEMICAL CO	CF–03
879044	NAMIC USA CORPORATION	CF–10
822373	NAMSCO CORP	CF–06
704532	NANOMETRICS INC	CF–06
069623	NANTUCKET INDUSTRIES INC	CF–06
700699	NAPA NATIONAL BANCORP	CF–06
700928	NAPA VALLEY BANCORP	CF–04
069633	NAPCO SECURITY SYSTEMS INC	CF–05
069659	NARRAGANSETT ELECTRIC CO	CF–01
069671	NASH FINCH CO	CF–03
069680	NASHUA CORP	CF–04
793935	NASHVILLE LAND FUND LTD	CF–07
357319	NASHVILLE PARKVIEW PARTNERS	CF–07
820062	NASHVILLE SUPER 8 LTD	CF–09
737207	NASTECH PHARMACEUTICAL CO INC	CF–08
050361	NATEC RESOURCES INC	CF–06
706597	NATIONAL AFFILIATED CORP	CF–08
713078	NATIONAL BANC OF COMMERCE CO	CF–07
705356	NATIONAL BANCORP OF ALASKA INC	CF–07
790362	NATIONAL BANCSHARES CORP /OH/	CF–06
070846	NATIONAL BANK OF DETROIT RETIREMENT PLAN	CF–09
796534	NATIONAL BANKSHARES INC	CF–08
862482	NATIONAL BUILDING SUPPLY INC	CF–10
826495	NATIONAL CAPITAL MANAGEMENT CORP	CF–06
764241	NATIONAL CITY BANCSHARES INC	CF–04
069970	NATIONAL CITY CORP	CF–02
101844	NATIONAL COMMERCE BANCORPORATION /TN/	CF–07
069999	NATIONAL COMPUTER SYSTEMS INC	CF–04
356801	NATIONAL CONSUMER COOPERATIVE BANK /DC/	CF–03
314662	NATIONAL CONVENIENCE STORES INC /DE/	CF–03
839949	NATIONAL CREDIT CARD TRUST 1988–1	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
845581	NATIONAL CREDIT CARD TRUST 1989–1	CF–09
846545	NATIONAL CREDIT CARD TRUST 1989–2	CF–10
847000	NATIONAL CREDIT CARD TRUST 1989–3	CF–10
850959	NATIONAL CREDIT CARD TRUST 1989–4	CF–10
847377	NATIONAL CREDIT CARD TRUST 1989–5	CF–10
070033	NATIONAL DATA CORP	CF–04
812880	NATIONAL DATACOMPUTER INC	CF–08
772784	NATIONAL DIVERSIFIED SERVICES INC	CF–08
277821	NATIONAL EDUCATION CORP	CF–03
853928	NATIONAL ENQUIRER INC	CF–10
070202	NATIONAL ENTERPRISES INC	CF–06
070083	NATIONAL ENVIRONMENTAL CONTROLS INC	CF–07
318996	NATIONAL ENVIRONMENTAL GROUP INC	CF–06
070145	NATIONAL FUEL GAS CO	CF–01
355313	NATIONAL GAS & OIL CO	CF–05
277587	NATIONAL GRAPE COOPERATIVE ASSOCIATION INC	CF–01
070174	NATIONAL GYPSUM CO	CF–02
804368	NATIONAL HEALTH ENHANCEMENT SYSTEMS INC	CF–08
832427	NATIONAL HEALTH LABORATORIES INC	CF–03
765052	NATIONAL HEALTHCARE INC	CF–04
805274	NATIONAL HEALTHCORP L P	CF–04
810306	NATIONAL HERITAGE INC	CF–06
824428	NATIONAL HERITAGE INDUSTRIES INC	CF–06
728389	NATIONAL HMO CORP/DE	CF–06
731131	NATIONAL HOUSING PARTNERSHIP REALTY FUND I	CF–08
769028	NATIONAL HOUSING PARTNERSHIP REALTY FUND III	CF–09
780149	NATIONAL HOUSING PARTNERSHIP REALTY FUND IV	CF–06
762859	NATIONAL HOUSING PARTNERSHIP REALTY FUND TWO	CF–07
818803	NATIONAL HOUSING TRUST LIMITED PARTNERSH	CF–06
811864	NATIONAL IMAGING INC	CF–07
277577	NATIONAL INCOME REALTY TRUST	CF–04
104401	NATIONAL INDUSTRIAL SECURITY CORP	CF–08
815555	NATIONAL INSURANCE GROUP /CA/	CF–07
716644	NATIONAL INTERGROUP INC	CF–02
357219	NATIONAL LEASE INCOME FUND	CF–08
717726	NATIONAL LEASE INCOME FUND 2	CF–06
740581	NATIONAL LEASE INCOME FUND 3	CF–05
779613	NATIONAL LEASE INCOME FUND 5	CF–05
799034	NATIONAL LEASE INCOME FUND 6 LP	CF–04
835737	NATIONAL LEASE INCOME FUND 7 L P	CF–09
725364	NATIONAL LUMBER & SUPPLY INC	CF–05
070412	NATIONAL MEDIA CORP	CF–05
814656	NATIONAL MEDIA HOLDING CO INC	CF–10
070318	NATIONAL MEDICAL ENTERPRISES INC /NV/	CF–02
813562	NATIONAL MEDICAL HEALTH CARD SYSTEMS INC	CF–08
866917	NATIONAL MEDICAL WASTE INC /DE/	CF–10
714801	NATIONAL MERCANTILE BANCORP	CF–08
070333	NATIONAL MICRONETICS INC	CF–06
768600	NATIONAL MORTGAGE ACCEPTANCE CORP	CF–09
070415	NATIONAL PATENT DEVELOPMENT CORP	CF–04
700733	NATIONAL PENN BANCSHARES INC	CF–07
070427	NATIONAL PETROLEUM CORP LTD	CF–08
748714	NATIONAL PIZZA CO/KS	CF–04
080172	NATIONAL PRESTO INDUSTRIES INC	CF–04
070452	NATIONAL PROPANE CORP	CF–08
070453	NATIONAL PROPERTIES CORP	CF–07
858473	NATIONAL RE CORP	CF–10
350382	NATIONAL REAL ESTATE LTD PARTNERSHIP II	CF–08
700580	NATIONAL REAL ESTATE LTD PARTNERSHIP III	CF–07
759857	NATIONAL REAL ESTATE LTD PARTNERSHIP INC PROP	CF–07
795306	NATIONAL REAL ESTATE LTD PARTNERSHIP INC PROP I	CF–07
714314	NATIONAL REAL ESTATE LTD PARTNERSHIP IV	CF–07
729445	NATIONAL REAL ESTATE LTD PARTNERSHIP V	CF–06
785703	NATIONAL REAL ESTATE LTD PARTNERSHIP VI	CF–07
819671	NATIONAL REALTY L P	CF–03
847235	NATIONAL RESOURCE RECOVERY SYSTEMS INC	CF–10
070502	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP	CF–02
793500	NATIONAL SANITARY SUPPLY CO	CF–05
811859	NATIONAL SECURITIES CORP/WA/	CF–06
847383	NATIONAL SECURITIES HOLDING CORPORATION	CF–10
865058	NATIONAL SECURITY GROUP INC	CF–10
070530	NATIONAL SEMICONDUCTOR CORP	CF–01

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
070538	NATIONAL SERVICE INDUSTRIES INC	CF–03
070564	NATIONAL STANDARD CO	CF–04
070578	NATIONAL STEEL CORP	CF–02
859921	NATIONAL TAX CREDIT INVESTORS II	CF–10
847415	NATIONAL TAX CREDIT PARTNERS L P	CF–10
110536	NATIONAL TECHNICAL SYSTEMS INC /DE/	CF–06
737923	NATIONAL TECHNOLOGIES INC	CF–08
805054	NATIONAL TECHTEAM INC /DE/	CF–07
862883	NATIONAL TELEPHONE COMMUNICATIONS INC	CF–10
315999	NATIONAL TRANSACTION NETWORK INC	CF–08
868263	NATIONAL VISION ASSOCIATES LTD	CF–10
070684	NATIONAL WESTERN LIFE INSURANCE CO	CF–04
795265	NATIONWIDE CELLULAR SERVICE INC	CF–06
780053	NATIONWIDE HEALTH PROPERTIES INC	CF–04
787253	NATURAL ALTERNATIVES INTERNATIONAL INC	CF–07
875296	NATURAL CHILD CARE INC	CF–10
879911	NATURAL EARTH TECHNOLOGIES INC	CF–10
885566	NATURAL WONDERS INC	CF–10
070793	NATURES BOUNTY INC	CF–06
275053	NATURES SUNSHINE PRODUCTS INC	CF–06
070816	NAVARRE 500 BUILDING ASSOCIATES	CF–08
793547	NAVIGATORS GROUP INC	CF–05
051303	NAVISTAR FINANCIAL CORP	CF–02
808450	NAVISTAR INTERNATIONAL CORP /DE/NEW	CF–01
051296	NAVISTAR INTERNATIONAL TRANSPORTATION CO	CF–01
829732	NBB BANCORP INC	CF–04
742054	NBC CAPITAL CORP	CF–04
070040	NBD BANCORP INC /DE/	CF–02
313518	NBI INC	CF–05
707602	NBSC CORP	CF–07
790359	NBT BANCORP INC	CF–06
070855	NCC INDUSTRIES INC	CF–05
807712	NCF FINANCIAL CORP	CF–04
069960	NCH CORP	CF–03
883902	NCI BUILDING SYSTEMS INC	CF–10
070858	NCNB CORP	CF–02
859621	NDC AUTOMATION INC	CF–10
851476	NDE ENVIRONMENTAL CORP	CF–08
814930	NDL PRODUCTS INC /DE/	CF–07
853933	NDSI INC	CF–10
801547	NECO ENTERPRISES INC	CF–05
793364	NEEDLE IN A HAYSTACK INC	CF–09
819539	NEIMAN MARCUS GROUP INC	CF–03
799290	NELLCOR INC /DE/	CF–05
070998	NELSON L B CORP	CF–07
071023	NELSON THOMAS INC	CF–05
793036	NEMDACO INC	CF–08
872473	NENDELS CORPORATION	CF–10
711377	NEOGEN CORP	CF–07
780068	NEOLENS INC	CF–07
755806	NEORX CORP	CF–05
880573	NEOSPORT INC	CF–10
838790	NEOTERIK HEALTH TECHNOLOGIES INC	CF–08
866817	NEOZYME CORP	CF–10
884392	NEOZYME II CORP	CF–10
748581	NERCO INC	CF–02
810949	NESB CORP	CF–07
720851	NESTOR INC	CF–08
821129	NET 1 L P	CF–06
843756	NET 2 L P	CF–09
866492	NET TECH INTERNATIONAL INC	CF–10
809060	NETCOR INC	CF–08
778362	NETI TECHNOLOGIES INC	CF–08
889237	NETRIX CORP	CF–10
886138	NETWORK COMPUTING DEVICES INC	CF–10
752431	NETWORK EQUIPMENT TECHNOLOGIES INC	CF–04
844643	NETWORK GENERAL CORPORATION	CF–06
883946	NETWORK IMAGING CORP	CF–10
820771	NETWORK REAL ESTATE OF CALIFORNIA INC	CF–09
319645	NETWORK SYSTEMS CORP	CF–04
071106	NETWORKS ELECTRONIC CORP	CF–07
849043	NEUROGEN CORP	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
845605	NEUROMEDICAL TECHNOLOGIES INC	CF–07
758953	NEUROTECH CORP	CF–08
071125	NEUTROGENA CORP	CF–04
071180	NEVADA POWER CO	CF–02
714634	NEW AGE CORP	CF–08
071241	NEW BRUNSWICK SCIENTIFIC CO INC	CF–05
845754	NEW EAST BANCORP	CF–09
355783	NEW ENERGY CO OF INDIANA	CF–05
071282	NEW ENGLAND BANCORP INC	CF–07
205700	NEW ENGLAND BUSINESS SERVICE INC	CF–04
799300	NEW ENGLAND CRITICAL CARE INC	CF–05
071297	NEW ENGLAND ELECTRIC SYSTEM	CF–01
711417	NEW ENGLAND LIFE PENSION PROPERTIES	CF–06
728525	NEW ENGLAND LIFE PENSION PROPERTIES II	CF–05
757221	NEW ENGLAND LIFE PENSION PROPERTIES III	CF–05
779742	NEW ENGLAND LIFE PENSION PROPERTIES IV	CF–05
806028	NEW ENGLAND PENSION PROPERTIES V	CF–05
071337	NEW ENGLAND POWER CO	CF–01
746514	NEW ENGLAND REALTY ASSOCIATES LIMITED PA	CF–06
071344	NEW ENGLAND TELEPHONE & TELEGRAPH CO	CF–01
315958	NEW GENERATION FOODS INC	CF–07
820221	NEW GOLF CONCEPTS INC	CF–09
710984	NEW HAMPSHIRE SAVINGS BANK CORP	CF–07
846931	NEW HAMPSHIRE THRIFT BANCSHARES INC	CF–09
071391	NEW HILARITY MINING CO	CF–08
731940	NEW IBERIA BANCORP INC	CF–05
853706	NEW IMAGE INDUSTRIES INC	CF–06
071428	NEW JERSEY BELL TELEPHONE CO	CF–02
356309	NEW JERSEY RESOURCES CORP	CF–03
812310	NEW JERSEY STEEL CORP	CF–05
797658	NEW LINE CINEMA CORP	CF–05
071478	NEW MEXICO & ARIZONA LAND CO	CF–05
071508	NEW ORLEANS PUBLIC SERVICE INC	CF–03
216810	NEW PARAHO CORP	CF–07
071519	NEW PLAN REALTY TRUST	CF–04
071530	NEW QUINCY MINING CO	CF–08
797659	NEW RETAIL CONCEPTS INC	CF–07
771999	NEW SKY COMMUNICATIONS INC	CF–07
769122	NEW STAR ENTERTAINMENT INC /CA/	CF–08
071557	NEW ULM TELECOM INC	CF–06
356906	NEW VISIONS ENTERTAINMENT CORP	CF–06
820068	NEW YORK BANCORP INC	CF–07
739279	NEW YORK FILM WORKS INC	CF–08
857530	NEW YORK LIFE OIL & GAS NET PROFITS PROD	CF–10
869077	NEW YORK LIFE OIL & GAS NET PROFITS PRODUCING PROP III–B L P	CF–10
869078	NEW YORK LIFE OIL & GAS NET PROFITS PRODUCING PROP III–C L P	CF–10
873071	NEW YORK LIFE OIL & GAS NET PROFITS PRODUCING PROP III–D L P	CF–10
882149	NEW YORK LIFE OIL & GAS NET PROFITS PRODUCING PROP III–E LP	CF–10
882146	NEW YORK LIFE OIL & GAS NET PROFITS PRODUCING PROP III–F LP	CF–10
857529	NEW YORK LIFE OIL & GAS OPERATING PRODUC	CF–10
869067	NEW YORK LIFE OIL & GAS OPERATING PRODUCING PROP III–B L P	CF–10
869076	NEW YORK LIFE OIL & GAS OPERATING PRODUCING PROP III–C L P	CF–10
873072	NEW YORK LIFE OIL & GAS OPERATING PRODUCING PROP III–D L P	CF–10
882148	NEW YORK LIFE OIL & GAS OPERATING PRODUCING PROP III–E LP	CF–10
882147	NEW YORK LIFE OIL & GAS OPERATING PRODUCING PROP III–F LP	CF–10
071675	NEW YORK STATE ELECTRIC & GAS CORP	CF–02
071689	NEW YORK TELEPHONE CO	CF–01
071691	NEW YORK TIMES CO	CF–02
811211	NEWBERRY BANCORP INC	CF–07
071745	NEWCOR INC	CF–05
814453	NEWELL CO	CF–03
751976	NEWHALL LAND & FARMING CO /CA/	CF–04
785655	NEWMAN FINANCIAL CORP	CF–06
769940	NEWMARK & LEWIS INC	CF–05
807524	NEWMIL BANCORP INC	CF–07
793308	NEWMONT GOLD CO	CF–03
071824	NEWMONT MINING CORP	CF–02
801771	NEWORLD BANCORP INC	CF–07
071829	NEWPARK RESOURCES INC	CF–06
874420	NEWPORT CARPET MILLS INC	CF–10
225263	NEWPORT CORP	CF–05
846011	NEWPORT INVESTMENTS INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
877556	NEWPORT PACIFIC INCOME FUND I	CF–10
110074	NEWPORT PHARMACEUTICALS INTERNATIONAL IN	CF–06
794487	NEWS COMMUNICATIONS INC	CF–07
860448	NFA WORLD COIN FUND LP	CF–10
822320	NFS AGENCY CORP	CF–10
794103	NFS FINANCIAL CORP	CF–07
353646	NGT ENTERPRISES INC	CF–09
070182	NHD STORES INC	CF–06
793730	NHP RETIREMENT HOUSING PARTNERS I LTD PA	CF–05
710976	NIAGARA CORP	CF–07
732433	NIAGARA EXCHANGE CORP	CF–09
071932	NIAGARA MOHAWK POWER CORP /NY/	CF–02
765410	NICHOLS INSTITUTE /DE/	CF–05
806388	NICHOLS RESEARCH CORP /AL/	CF–06
071985	NICHOLS S E INC	CF–05
072013	NICOLET INSTRUMENT CORP	CF–05
072020	NICOR INC	CF–02
837296	NIGHTINGALE INC	CF–09
320187	NIKE INC	CF–01
858366	NINE HOLDINGS INC	CF–10
823392	NIPSCO INDUSTRIES INC	CF–02
832488	NITE LITE USA LTD	CF–09
072162	NL INDUSTRIES INC	CF–02
072170	NMC CORP	CF–08
724141	NMR OF AMERICA INC	CF–06
072205	NOBILITY HOMES INC	CF–07
072207	NOBLE AFFILIATES INC	CF–03
777201	NOBLE DRILLING CORP	CF–04
709005	NOBLE ROMANS INC	CF–07
888981	NOCOPI TECHNOLOGIES INC/MD/	CF–10
722051	NOISE CANCELLATION TECHNOLOGIES INC	CF–08
878828	NOISE COM INC/NJ	CF–10
072243	NOLAND CO	CF–04
720762	NON INVASIVE MONITORING SYSTEMS INC /FL/	CF–07
757764	NOONEY INCOME FUND LTD II L P	CF–06
797976	NOONEY INCOME FUND LTD III LP	CF–06
725266	NOONEY INCOME FUND LTD LP	CF–06
708133	NOONEY REAL PROPERTY INVESTORS FIVE L P	CF–06
700720	NOONEY REAL PROPERTY INVESTORS FOUR L P	CF–06
275829	NOONEY REAL PROPERTY INVESTORS LP	CF–07
350113	NOONEY REAL PROPERTY INVESTORS THREE L P	CF–06
312155	NOONEY REAL PROPERTY INVESTORS TWO L P	CF–09
748580	NOONEY REALTY TRUST INC	CF–06
742127	NORCAP FINANCIAL CORP	CF–08
793702	NORCAP INC	CF–09
072316	NORD RESOURCES CORP	CF–04
072331	NORDSON CORP	CF–04
757439	NORDSTROM CREDIT INC	CF–08
072333	NORDSTROM INC	CF–02
702165	NORFOLK SOUTHERN CORP	CF–02
092275	NORFOLK SOUTHERN RAILWAY CO/VA	CF–02
754012	NORMANDY OIL & GAS CO INC	CF–07
767791	NORMAR INVESTMENT CORP	CF–08
072418	NORSTAN INC	CF–05
847452	NORTANKERS INC	CF–05
722313	NORTECH SYSTEMS INC	CF–08
072423	NORTEK INC	CF–03
700929	NORTH AMERICAN BANCORPORATION INC	CF–08
072444	NORTH AMERICAN BIOLOGICALS INC	CF–06
225854	NORTH AMERICAN ENERGY OF DELAWARE INC /D	CF–09
847388	NORTH AMERICAN INTEGRATED MARKETING INC	CF–10
882261	NORTH AMERICAN MORTGAGE CO	CF–10
072514	NORTH AMERICAN NATIONAL CORP	CF–07
072523	NORTH AMERICAN PHILIPS CORP	CF–02
881165	NORTH AMERICAN RECYCLING SYSTEMS INC	CF–10
786765	NORTH AMERICAN VENTURES INC	CF–05
880416	NORTH ATLANTIC ENERGY CORP /NH	CF–10
759695	NORTH ATLANTIC FISHERIES INC	CF–08
072575	NORTH ATLANTIC INDUSTRIES INC	CF–06
706021	NORTH ATLANTIC TECHNOLOGIES INC	CF–08
754440	NORTH BAY BANCORP	CF–06
835954	NORTH BY NORTHEAST LTD	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
072596	NORTH CAROLINA NATURAL GAS CORP	CF–04
813794	NORTH CAROLINA RAILROAD CO	CF–07
839950	NORTH COAST ENERGY INC / DE/	CF–07
357262	NORTH COUNTY BANCORP	CF–08
704216	NORTH DALLAS PARTNERS	CF–07
352162	NORTH EAST INSURANCE CO	CF–07
072633	NORTH EUROPEAN OIL ROYALTY TRUST	CF–08
352510	NORTH FORK BANCORPORATION INC	CF–03
858751	NORTH FULTON BANCSHARES INC	CF–10
843493	NORTH GEORGIA NATIONAL BANCSHARES INC	CF–09
835959	NORTH LENDERS L P	CF–10
072655	NORTH LILY MINING CO	CF–05
857614	NORTH OAKS REAL ESTATE PARTNERSHIP	CF–10
764765	NORTH PITTSBURGH SYSTEMS INC	CF–05
110101	NORTH SHORE GAS CO /IL/	CF–08
799276	NORTH SIDE CAPITAL CORP	CF–05
768158	NORTH STAR UNIVERSAL INC	CF–04
353191	NORTH VALLEY BANCORP	CF–08
783209	NORTHAMPTON INC	CF–08
844162	NORTHBAY FINANCIAL CORP	CF–05
072740	NORTHEAST BANCORP INC /CT/	CF–03
863517	NORTHEAST FEDERAL CORP	CF–02
072741	NORTHEAST UTILITIES	CF–02
793498	NORTHEAST WISCONSIN FINANCIAL SERVICES I	CF–06
318779	NORTHERN CALIFORNIA COMMUNITY BANCORPORA	CF–05
746253	NORTHERN EMPIRE BANCSHARES	CF–06
826447	NORTHERN ILLINOIS FINANCIAL CORP	CF–08
110104	NORTHERN ILLINOIS GAS CO /IL/ /NEW/	CF–08
072843	NORTHERN INDIANA PUBLIC SERVICE CO	CF–09
875582	NORTHERN INSTRUMENTS CORP	CF–10
750005	NORTHERN NECK BANKSHARES CORP	CF–06
885040	NORTHERN SPRINGS CO INC	CF–10
072903	NORTHERN STATES POWER CO /MN/	CF–02
072909	NORTHERN STATES POWER CO /WI/	CF–02
073124	NORTHERN TRUST CORP	CF–02
855207	NORTHGATE INDUSTRIES INC	CF–10
843368	NORTHLAND CABLE PROPERTIES EIGHT LIMITED	CF–09
776730	NORTHLAND CABLE PROPERTIES FIVE LTD PART	CF–07
760729	NORTHLAND CABLE PROPERTIES FOUR LTD PART	CF–07
813658	NORTHLAND CABLE PROPERTIES SEVEN LIMITED	CF–06
788736	NORTHLAND CABLE PROPERTIES SIX LTD PARTN	CF–06
732048	NORTHLAND CABLE PROPERTIES TWO LIMITED P	CF–09
818010	NORTHLAND CRANBERRIES INC /WI/	CF–05
072945	NORTHROP CORP	CF–01
873082	NORTHSTAR COMPUTER FORMS INC/MN	CF–10
838814	NORTHSTAR INCOME FUND I LP	CF–09
854398	NORTHWEST ACQUISITIONS INC/MN/	CF–10
313292	NORTHWEST BANK HOLDING CO	CF–05
352447	NORTHWEST GOLD INC	CF–09
216729	NORTHWEST ILLINOIS BANCORP INC	CF–08
073020	NORTHWEST NATURAL GAS CO	CF–03
110019	NORTHWEST PIPELINE CORP	CF–02
073048	NORTHWEST TELEPRODUCTIONS INC	CF–06
073088	NORTHWESTERN PUBLIC SERVICE CO	CF–04
073093	NORTHWESTERN STEEL & WIRE CO	CF–03
072971	NORWEST CORP	CF–02
708481	NORWEST FINANCIAL INC	CF–02
731162	NORWEST MORTGAGE CONVENTIONAL 1 INC	CF–07
731767	NORWEST MORTGAGE INSURED 1 INC	CF–07
740768	NORWEST MORTGAGE INSURED 2 INC	CF–08
828808	NORWICH FINANCIAL CORP	CF–09
747178	NOSTALGIA NETWORK INC	CF–07
857103	NOTABLE ENTERPRISES INC	CF–10
840404	NOVA CAPITAL INC	CF–09
313457	NOVA COLOR INC	CF–09
877541	NOVA GROUP INC	CF–10
773394	NOVA INTERNATIONAL FILMS INC	CF–08
792935	NOVA NATURAL RESOURCES CORP	CF–08
815563	NOVA TECHNOLOGY LIMITED PARTNERSHIP	CF–06
316656	NOVA VISTA INDUSTRIES INC	CF–05
802843	NOVACARE INC	CF–05
310450	NOVAMETRIX MEDICAL SYSTEMS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
832334	NOVATEK INTERNATIONAL INC	CF–09
758004	NOVELL INC	CF–03
836106	NOVELLUS SYSTEMS INC	CF–05
815838	NOVEN PHARMACEUTICALS INC	CF–07
314307	NOXSO CORP	CF–07
352973	NPL CORP	CF–04
073225	NRG INC	CF–08
759202	NRM ENERGY COMPANY L P	CF–03
794413	NRM OPERATING CO LP	CF–09
778426	NRP INC	CF–07
277028	NRUC CORP	CF–07
745026	NS GROUP INC	CF–04
798176	NSA INC /CO	CF–09
863210	NSC CORP	CF–10
810111	NSC SERVICE GROUP INC	CF–09
748592	NTN COMMUNICATIONS INC	CF–08
841942	NTS MORTGAGE INCOME FUND	CF–09
703667	NTS PROPERTIES III	CF–06
719589	NTS PROPERTIES IV	CF–06
818089	NTS PROPERTIES PLUS LTD	CF–09
745302	NTS PROPERTIES V	CF–06
765232	NTS PROPERTIES VI	CF–05
814222	NTS PROPERTIES VII LTD	CF–07
718074	NU HORIZONS ELECTRONICS CORP	CF–06
314928	NU MED INC	CF–04
840759	NU WEST INDUSTRIES INC	CF–05
073271	NUCLEAR DATA INC /DE/	CF–06
276331	NUCLEAR METALS INC	CF–05
073296	NUCLEAR RESEARCH CORP	CF–07
317488	NUCLEAR SUPPORT SERVICES INC	CF–06
073309	NUCOR CORP	CF–03
837906	NUCORP INC / DE/	CF–06
861819	NUEVO ENERGY CO	CF–10
356590	NUGGET EXPLORATION INC	CF–08
276327	NUGGET OIL CORP	CF–09
070668	NUI CORP	CF–03
877211	NULL CORP	CF–10
870753	NUMEREX CORP/NY	CF–10
768603	NUMERICA FINANCIAL CORP	CF–07
357038	NUMERICOM INC /OK/	CF–08
318716	NUMEX CORP	CF–09
073354	NURSECARE HEALTH CENTERS INC	CF–07
793652	NUTMEG INDUSTRIES INC	CF–05
818467	NUTRAMAX PRODUCTS INC /DE/	CF–08
831202	NUTRI PRODUCTS INC	CF–09
879303	NUTRITION MANAGEMENT SERVICES CO/PA	CF–10
885708	NUVEEN JOHN COMPANY	CF–10
756918	NUVISION INC	CF–06
073515	NVF CO	CF–05
873371	NVIEW CORP	CF–10
792972	NVR LP	CF–02
841528	NWNL COMPANIES INC	CF–10
706066	NYCAL CORP	CF–06
793526	NYCOM INFORMATION SERVICES INC	CF–07
809066	NYCOR INC /DE/	CF–05
884647	NYER MEDICAL GROUP INC	CF–10
844414	NYLIFE GOVERNMENT MORTGAGE PLUS LTD PART	CF–09
880866	NYLIFE STRUCTURED ASSET MANAGEMENT COMPANY LTD	CF–10
862447	NYNEX CAPITAL FUNDING CORP	CF–01
732714	NYNEX CORP	CF–01
766823	NYTEST ENVIRONMENTAL INC	CF–07
864233	O CHARLEYS INC	CF–10
012203	OAK HILL SPORTSWEAR CORP /NY/	CF–05
073568	OAK INDUSTRIES INC	CF–04
799426	OAK TREE CONSTRUCTION COMPUTERS INC	CF–08
847603	OAKRIDGE ACQUISITIONS INC	CF–10
073609	OAKWOOD HOMES CORP	CF–04
823073	OASIS LAUNDRIES INC	CF–08
795185	OBRIEN ENERGY SYSTEMS INC	CF–04
797468	OCCIDENTAL PETROLEUM CORP /DE/	CF–02
754438	OCCUPATIONAL MEDICAL CORP OF AMERICA INC	CF–07
350737	OCEAN BIO CHEM INC	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
876235	OCEAN OPTIQUE DISTRIBUTORS INC	CF–10
810312	OCEAN SHOWBOAT INC	CF–04
073756	OCEANEERING INTERNATIONAL INC	CF–05
073759	OCEANIC EXPLORATION CO	CF–07
073779	OCG TECHNOLOGY INC	CF–08
870754	OCOM CORPORATION	CF–10
792723	OCTEL COMMUNICATIONS CORP	CF–04
350868	ODETICS INC	CF–05
073864	OEA INC /DE/	CF–05
873573	OESI POWER CORP	CF–10
800240	OFFICE DEPOT INC	CF–04
851631	OFFICE PRODUCTS OF AMERICA INC	CF–07
073887	OFFSHORE LOGISTICS INC	CF–05
862078	OFFSHORE PIPELINES INC	CF–10
073902	OGDEN CORP	CF–02
851945	OGDEN PROJECTS INC	CF–02
073918	OGLEBAY NORTON CO	CF–04
788816	OGLETHORPE POWER CORP	CF–02
053320	OHIO & SOUTHWESTERN ENERGY CO	CF–09
073942	OHIO ART CO	CF–06
357149	OHIO BANCORP	CF–07
073945	OHIO BELL TELEPHONE CO	CF–02
073952	OHIO CASUALTY CORP	CF–08
073960	OHIO EDISON CO	CF–01
073986	OHIO POWER CO	CF–02
788964	OHM CORP	CF–04
073773	OI CORP	CF–07
797662	OIA INC	CF–08
277952	OIL CITY PETROLEUM INC	CF–08
074046	OIL DRI CORP OF AMERICA	CF–05
074058	OILGEAR CO	CF–05
753601	OIS OPTICAL IMAGING SYSTEMS INC	CF–07
353607	OKC LTD PARTNERSHIP	CF–06
074145	OKLAHOMA GAS & ELECTRIC CO	CF–02
885568	OLD DOMINION ELECTRIC COOPERATIVE	CF–10
878927	OLD DOMINION FREIGHT LINE INC/VA	CF–10
746969	OLD KENT FINANCIAL CORP /MI/	CF–02
707179	OLD NATIONAL BANCORP	CF–07
740971	OLD POINT FINANCIAL CORP	CF–05
074260	OLD REPUBLIC INTERNATIONAL CORP	CF–03
357173	OLD SECOND BANCORP INC	CF–08
074273	OLD STONE CORP	CF–06
867351	OLD YORK ROAD BANCORP INC	CF–10
867350	OLDBRIDGE CO /NV/	CF–10
813160	OLDE FINANCIAL CORP	CF–09
752324	OLDE WINDSOR BANCORP INC	CF–05
074303	OLIN CORP	CF–02
074374	OLSON INDUSTRIES INC /DE/	CF–06
074386	OLSTEN CORP	CF–04
879674	OLYMPIC FINANCIAL LTD	CF–10
710985	OLYMPIC NATIONAL BANCORP	CF–06
707706	OLYMPUS CAPITAL CORP/UT	CF–04
878071	OLYMPUS VENTURES INC	CF–10
871826	OMEGA ENVIRONMENTAL INC	CF–10
705671	OMEGA FINANCIAL CORP /PA/	CF–07
864902	OMEGA HEALTH SYSTEMS INC	CF–10
888491	OMEGA HEALTHCARE INVESTORS INC	CF–10
857104	OMEGA POWER INC	CF–10
732780	OMI CORP	CF–03
353153	OMNI EXPLORATION INC	CF–07
816348	OMNI FILMS INTERNATIONAL INC	CF–07
880938	OMNI INVESTORS GROUP INC	CF–10
846732	OMNI USA INC	CF–10
353230	OMNICARE INC	CF–05
029989	OMNICOM GROUP INC	CF–02
719775	OMNICORP LTD	CF–06
838872	OMNITEC INC	CF–07
890564	ON ASSIGNMENT INC	CF–10
888428	ON GARD SYSTEMS INC	CF–10
705406	ON LINE SOFTWARE INTERNATIONAL INC	CF–05
818183	ON SITE TOXIC CONTROL INC	CF–08
861419	ON THE BORDER CAFES INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
846609	ONBANCORP INC	CF–09
729922	ONCOGENE SCIENCE INC	CF–06
806637	ONCOR INC	CF–08
708817	ONE AMERICAN CORP	CF–06
740781	ONE BANCORP	CF–09
858359	ONE HOLDINGS INC	CF–10
712770	ONE LIBERTY PROPERTIES INC	CF–06
812446	ONE PRICE CLOTHING STORES INC	CF–06
351616	ONE VALLEY BANCORP OF WEST VIRGINIA INC	CF–03
074585	ONEIDA LTD	CF–04
820957	ONEITA INDUSTRIES INC	CF–05
074154	ONEOK INC	CF–03
858748	OP TECH ENVIRONMENTAL SERVICES INC	CF–10
885317	OPHTHALMIC IMAGING SYSTEMS INC	CF–10
728848	OPPENHEIMER & CO INC	CF–02
814562	OPPENHEIMER CAPITAL L P /DE/	CF–05
074664	OPPENHEIMER INDUSTRIES INC	CF–06
205741	OPPENHEIMER LANDMARK PROPERTIES	CF–07
074688	OPT SCIENCES CORP	CF–08
883326	OPTA FOOD INGREDIENTS INC /DE	CF–10
804312	OPTEK TECHNOLOGY INC	CF–05
275858	OPTELECOM INC	CF–08
814921	OPTI MAG SUBSTRATE INC	CF–09
074697	OPTICAL COATING LABORATORY INC	CF–05
074702	OPTICAL RADIATION CORP	CF–04
706766	OPTICAL SPECIALTIES INC	CF–07
836433	OPTICORP INC	CF–08
819201	OPTIFUND INC	CF–09
820474	OPTIMUMCARE CORP /DE/	CF–08
884064	OPTION CARE INC/DE	CF–10
031688	OPTO MECHANIK INC	CF–06
023080	OPUS COMPUTER PRODUCTS INC	CF–07
777676	ORACLE SYSTEMS CORP	CF–03
074778	ORANGE & ROCKLAND UTILITIES INC	CF–03
702302	ORANGE BANCORP	CF–08
004507	ORANGE CO INC /FL/	CF–04
801443	ORANGE NATIONAL BANCORP	CF–05
799514	ORBIS INC	CF–08
074816	ORBIT GAS CO	CF–07
074818	ORBIT INSTRUMENT CORP	CF–05
820736	ORBITAL SCIENCES CORP II	CF–05
797983	ORBITRON CAPITAL CORP	CF–09
837590	ORCHARD HOUSE PARTNERSHIP	CF–09
856712	ORCHARD SUPPLY HARDWARE CORP	CF–04
074856	OREGON METALLURGICAL CORP	CF–05
830260	OREGON STEEL MILLS INC	CF–04
779733	ORGANOGENESIS INC	CF–07
088096	ORIENT EXPRESS HOTELS INC	CF–05
802686	ORIGINAL ITALIAN PASTA PRODUCTS CO INC	CF–08
074925	ORIGINAL SIXTEEN TO ONE MINE INC /CA/	CF–09
074928	ORIOLE HOMES CORP	CF–04
074931	ORION CAPITAL CORP	CF–04
711210	ORION FINANCIAL LTD	CF–07
035590	ORION PICTURES CORP	CF–03
074954	ORMAND INDUSTRIES INC	CF–07
826154	ORRSTOWN FINANCIAL SERVICES INC	CF–08
310316	ORS CORP /OK/	CF–07
765353	ORTHOMET INC	CF–06
836442	ORYX ENERGY CO	CF–02
885637	OSB FINANCIAL CORP	CF–10
811714	OSBORN COMMUNICATIONS CORP /DE/	CF–05
075042	OSHKOSH B GOSH INC	CF–04
775158	OSHKOSH TRUCK CORP	CF–04
075043	OSHMANS SPORTING GOODS INC	CF–04
812491	OSICOM TECHNOLOGIES INC	CF–06
075049	OSMONICS INC	CF–05
874734	OSTEOTECH INC	CF–10
075072	OSULLIVAN CORP	CF–04
881895	OTR EXPRESS INC/KS	CF–10
816330	OTRA SECURITIES GROUP INC	CF–06
075129	OTTER TAIL POWER CO	CF–03
874691	OUTBACK STEAKHOUSE INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
075149	OUTBOARD MARINE CORP	CF–02
804060	OUTLET BROADCASTING INC	CF–04
812094	OUTLET CENTRE PARTNERS	CF–06
803743	OUTLET COMMUNICATIONS INC	CF–04
810736	OUTLOOK ALL SUITE HOTELS L P	CF–06
867490	OUTLOOK GRAPHICS CORP	CF–10
822729	OUTLOOK INCOME FUND 10	CF–09
801449	OUTLOOK INCOME FUND 9	CF–05
771998	OUTLOOK INCOME GROWTH FUND VIII	CF–05
755869	OUTLOOK PENSION INVESTORS	CF–06
777955	OUTLOOK PROPERTIES FUND IV	CF–06
075189	OVERMYER CORP	CF–06
075208	OVERSEAS SHIPHOLDING GROUP INC	CF–02
784571	OVONIC SYNTHETIC MATERIALS CO INC	CF–07
075252	OWENS & MINOR INC	CF–04
075234	OWENS CORNING FIBERGLAS CORP	CF–02
812233	OWENS ILLINOIS GROUP INC	CF–02
812074	OWENS ILLINOIS INC /DE/	CF–02
841501	OWENS MORTGAGE INVESTMENT FUND II	CF–05
350557	OXBORO MEDICAL INTERNATIONAL INC	CF–08
766585	OXFORD CONSOLIDATED INC	CF–07
743332	OXFORD ENERGY CO	CF–04
811100	OXFORD FUTURES FUND LTD	CF–06
865084	OXFORD HEALTH PLANS INC	CF–10
075288	OXFORD INDUSTRIES INC	CF–01
744786	OXFORD RESIDENTIAL PROPERTIES I LTD PART	CF–06
769020	OXFORD TAX EXEMPT FUND LTD PARTNERSHIP	CF–09
310801	OXIDYNE GROUP INC	CF–06
091755	OZITE CORP	CF–07
812152	OZO DIVERSIFIED AUTOMATION INC /CO/	CF–08
784558	P&C FOOD MARKETS INC /NY/	CF–08
075340	P&F INDUSTRIES INC	CF–05
835763	PA HOLDINGS CORP	CF–02
705200	PAB BANKSHARES INC	CF–09
731288	PACCAR FINANCIAL CORP	CF–02
075362	PACCAR INC	CF–02
791958	PACE GROUP INTERNATIONAL INC	CF–08
814057	PACE MEDICAL INC	CF–08
275866	PACER TECHNOLOGY	CF–07
835169	PACESETTER BUSINESS PROPERTIES	CF–05
835170	PACESETTER HOMES INC	CF–05
727273	PACIFIC AGRICULTURAL HOLDINGS INC	CF–05
075417	PACIFIC BANCORPORATION	CF–05
075641	PACIFIC BELL	CF–01
731805	PACIFIC CAPITAL BANCORP	CF–08
786128	PACIFIC EAGLE TREASURE SALVORS INC	CF–09
778584	PACIFIC ENERGY & MINING CO	CF–08
075527	PACIFIC ENTERPRISES INC	CF–02
075488	PACIFIC GAS & ELECTRIC CO	CF–02
277058	PACIFIC GOLD CORP	CF–08
724179	PACIFIC INLAND BANCORP	CF–06
727066	PACIFIC INTERNATIONAL SERVICES CORP	CF–05
796838	PACIFIC LUMBER CO /DE/	CF–03
782379	PACIFIC NUCLEAR SYSTEMS INC	CF–05
230437	PACIFIC REAL ESTATE INVESTMENT TRUST	CF–05
075608	PACIFIC SCIENTIFIC CO	CF–04
203159	PACIFIC SECURITY COMPANIES	CF–05
096977	PACIFIC TELECOM INC	CF–02
732716	PACIFIC TELESIS GROUP	CF–01
317964	PACIFIC WESTERN BANCSHARES INC /DE/	CF–04
766456	PACIFICARE HEALTH SYSTEMS INC	CF–05
075594	PACIFICORP /OR/	CF–01
072965	PACIFICORP FINANCIAL SERVICES INC	CF–08
075675	PACKAGE MACHINERY CO	CF–05
785213	PACTEL CAPITAL RESOURCES	CF–01
822638	PACTEL PERSONAL COMMUNICATIONS	CF–01
311048	PAGE AMERICA GROUP INC	CF–06
878324	PAGING NETWORK INC	CF–10
711393	PAINEWEBBER CMJ PROPERTIES LP	CF–07
075754	PAINEWEBBER GROUP INC	CF–02
705191	PAINEWEBBER GROWTH PROPERTIES LP	CF–06
722569	PAINEWEBBER GROWTH PROPERTIES TWO LP	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
850310	PAINEWEBBER GUARANTEED FUTURES FUND L P	CF–10
792888	PAINEWEBBER INCOME PROPERTIES EIGHT LTD	CF–05
714211	PAINEWEBBER INCOME PROPERTIES FIVE LTD	CF–07
354884	PAINEWEBBER INCOME PROPERTIES FOUR LTD	CF–07
745933	PAINEWEBBER INCOME PROPERTIES SIX LTD P	CF–06
352723	PAINEWEBBER QUALIFIED PLAN PROPERTY FUN	CF–10
756428	PAINEWEBBER QUALIFIED PLAN PROPERTY FUND FOUR	CF–05
724136	PAINEWEBBER QUALIFIED PLAN PROPERTY FUND THREE LP	CF–06
700913	PAINEWEBBER QUALIFIED PLAN PROPERTY FUND TWO LP	CF–06
313909	PAINEWEBBER COMMODITY LTD PARTNERSHIP I	CF–08
352911	PAINEWEBBER COMMODITY LTD PARTNERSHIP II	CF–08
772124	PAINEWEBBER DEVELOPMENT PARTNERS FOUR LT	CF–06
766658	PAINEWEBBER EQUITY PARTNERS ONE LTD PART	CF–05
814460	PAINEWEBBER EQUITY PARTNERS THREE LIMITE	CF–06
793973	PAINEWEBBER EQUITY PARTNERS TWO LTD PART	CF–04
870229	PAINEWEBBER GEODYNE ENERGY INCOME LIMITED PARTNERSHIP III–D	CF–10
746254	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–A	CF–09
780200	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–B	CF–07
791067	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–C	CF–07
799178	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–D	CF–07
806613	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–E	CF–06
811031	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART 1–F	CF–07
824894	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART II–A	CF–09
826345	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART II–B	CF–06
833054	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART II–C	CF–09
833526	PAINEWEBBER GEODYNE ENERGY INCOME LTD PART II–D	CF–09
842881	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP II–E	CF–10
850506	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP II–F	CF–10
851724	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP II–G	CF–10
854062	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP II–H	CF–10
860745	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–A	CF–10
863835	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–B	CF–10
863837	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–C	CF–10
872121	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–E	CF–10
873739	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–F	CF–10
879815	PAINEWEBBER GEODYNE ENERGY INCOME LTD PARTNERSHIP III–G	CF–10
850427	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–1	CF–10
850428	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–2	CF–10
854066	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–3	CF–10
860744	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–4	CF–10
863832	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–5	CF–10
869801	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–6	CF–10
888240	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–7	CF–10
888239	PAINEWEBBER GEODYNE INSTITUTIONAL PENSION ENERGY INC LP P–8	CF–10
769847	PAINEWEBBER GROWTH PARTNERS THREE LP	CF–05
277641	PAINEWEBBER INCOME PROPERTIES LTD PARTNE	CF–07
318016	PAINEWEBBER INCOME PROPERTIES THREE LTD	CF–07
313044	PAINEWEBBER INCOME PROPERTIES TWO LTD PA	CF–06
861880	PAINEWEBBER INDEPENDENT LIVING MORTGAGE FUND II	CF–10
847414	PAINEWEBBER INDEPENDENT LIVING MORTGAGE FUND INC	CF–10
846557	PAINEWEBBER INSURED MORTGAGE PARTNERS 1–A LP	CF–10
857098	PAINEWEBBER INSURED MORTGAGE PARTNERS 1–B LP	CF–10
779339	PAINEWEBBER MORTGAGE PARTNERS FIVE LP	CF–06
859176	PAINEWEBBER PREFERRED YIELD FUND LP	CF–10
814576	PAINEWEBBER R&D PARTNERS II LP	CF–05
865936	PAINEWEBBER R&D PARTNERS III LP	CF–10
770470	PAINEWEBBER R&D PARTNERS LP	CF–06
852748	PAINEWEBBER RETAIL PROPERTY INVESTMENTS	CF–10
754921	PAK MAIL CENTERS OF AMERICA INC	CF–08
793075	PALFED INC	CF–09
075829	PALL CORP	CF–03
884184	PALM SPRINGS GOLF CO INC	CF–10
706874	PALMETTO BANCSHARES INC	CF–08
075894	PALMETTO REAL ESTATE TRUST	CF–07
704475	PALO ALTO FUTURES FUND	CF–07
798287	PAM TRANSPORTATION SERVICES INC	CF–05
868268	PAMET SYSTEMS INC	CF–10
864760	PAMIDA HOLDINGS CORP/DE/	CF–10
854071	PAMRAPO BANCORP INC	CF–10
743216	PAN AM CORP/DE	CF–02
095626	PAN AMERICAN ENERGY CORPORATION	CF–09
075989	PAN AMERICAN WORLD AIRWAYS INC	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
807906	PAN ATLANTIC INC	CF–09
814850	PAN PETROLEUM MASTER LTD PARTNERSHIP	CF–06
847419	PAN WORLD MINERALS INTERNATIONAL INC/UT	CF–10
882074	PANACO INC	CF–09
354992	PANATECH RESEARCH & DEVELOPMENT CORP	CF–06
075929	PANCHOS MEXICAN BUFFET INC /DE	CF–05
351696	PANHANDLE EASTERN CORP /DE/	CF–02
076063	PANHANDLE EASTERN PIPE LINE CO	CF–08
315131	PANHANDLE ROYALTY CO	CF–07
873541	PANORAMA INDUSTRIES INC	CF–10
353652	PANSOPHIC SYSTEMS INC	CF–04
763733	PANTHEON INDUSTRIES INC	CF–07
815577	PANTHER MOUNTAIN WATER PARK INC /DE/	CF–09
756439	PAPERBACK SOFTWARE INTERNATIONAL	CF–08
869395	PAR CAPITAL CORP	CF–10
728351	PAR PHARMACEUTICAL INC	CF–05
708821	PAR TECHNOLOGY CORP	CF–05
882362	PARACELSIAN INC /DE/	CF–10
076149	PARADISE FRUIT CO INC /FL/	CF–06
852615	PARAGON MORTGAGE CORP	CF–10
320342	PARAGON TEMPLETON 81–A LTD	CF–09
356180	PARAGON TEMPLETON 81–B LTD	CF–09
750561	PARALLEL PETROLEUM CORP /DE/	CF–07
857005	PARAMETRIC TECHNOLOGY CORP	CF–07
044482	PARAMOUNT COMMUNICATIONS INC /DE/	CF–02
789660	PARIS BUSINESS FORMS INC	CF–06
726957	PARK COMMUNICATIONS INC	CF–04
076267	PARK ELECTROCHEMICAL CORP	CF–04
076282	PARK OHIO INDUSTRIES INC	CF–05
076286	PARK PREMIER MINING CO	CF–09
714909	PARKER & PARSLEY 82 I LTD	CF–08
717374	PARKER & PARSLEY 82 II LTD	CF–09
743456	PARKER & PARSLEY 83–A LTD	CF–07
743457	PARKER & PARSLEY 83–B LTD	CF–06
757545	PARKER & PARSLEY 84–A LTD	CF–06
791230	PARKER & PARSLEY 85–A LTD	CF–07
791231	PARKER & PARSLEY 85–B LTD	CF–07
789789	PARKER & PARSLEY 86–A LTD	CF–07
789790	PARKER & PARSLEY 86–B LTD	CF–07
789791	PARKER & PARSLEY 86–C LTD	CF–06
810999	PARKER & PARSLEY 87–A LTD	CF–06
811000	PARKER & PARSLEY 87–B LTD	CF–06
828186	PARKER & PARSLEY 88 A LP	CF–09
828191	PARKER & PARSLEY 88 B LP	CF–09
844582	PARKER & PARSLEY 89 A LP	CF–09
844625	PARKER & PARSLEY 89 B CONV LP	CF–10
844606	PARKER & PARSLEY 89 B LP	CF–09
871364	PARKER & PARSLEY 91–A LP	CF–10
809016	PARKER & PARSLEY PRODUCING PROPERTIES 87–A	CF–09
809017	PARKER & PARSLEY PRODUCING PROPERTIES 87–B	CF–07
837893	PARKER & PARSLEY PRODUCING PROPERTIES 88–A	CF–09
839434	PARKER AUTOMOTIVE CORP	CF–09
076321	PARKER DRILLING CO /DE/	CF–04
076334	PARKER HANNIFIN CORP	CF–02
820907	PARKVALE FINANCIAL CORP	CF–09
825517	PARKWAY CAPITAL CORP	CF–09
729237	PARKWAY CO/TX	CF–05
724988	PARLEX CORP	CF–06
317951	PARLIAMENT HILL CORP	CF–07
802356	PARLUX FRAGRANCES INC	CF–06
791027	PARTECH HOLDINGS CORP	CF–03
785940	PARTICIPATING DEVELOPMENT FUND 86	CF–05
797977	PARTICIPATING INCOME PROPERTIES 1986 LP	CF–05
820806	PARTICIPATING INCOME PROPERTIES II LP	CF–09
865828	PARTICIPATING INCOME PROPERTIES III LTD PARTNERSHIP	CF–10
881460	PARTISAN CORP	CF–10
756928	PARTNERS HEALTH PLAN OF FLORIDA INC	CF–08
801335	PARTNERS HEALTH PLAN OF PENNSYLVANIA INC	CF–07
318894	PARTNERS OIL CO	CF–07
870739	PARTNERS PREFERRED YIELD II INC	CF–10
870871	PARTNERS PREFERRED YIELD III INC	CF–10
870825	PARTNERS PREFERRED YIELD INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
720695	PATHE COMMUNICATIONS CORP	CF–03
731895	PATHE COMPUTER CONTROL SYSTEMS CORP	CF–08
718499	PATHFINDER DATA GROUP INC	CF–08
076057	PATLEX CORP	CF–06
076605	PATRICK INDUSTRIES INC	CF–05
316695	PATRICK PETROLEUM CO /DE/	CF–05
836564	PATRIOT FINANCIAL CORP	CF–09
778946	PATTEN CORP	CF–04
704460	PATTERN PROCESSING TECHNOLOGIES INC	CF–08
854862	PAUDAN INC	CF–10
809706	PAUL ENTERTAINMENT INC	CF–08
704159	PAULSON CAPITAL CORP	CF–08
818786	PAVICHEVICH BREWING CO /IL/	CF–08
075681	PAXAR CORP	CF–05
076728	PAY FONE SYSTEMS INC	CF–07
076732	PAY N PAK STORES INC	CF–03
793322	PAY N SAVE INC	CF–04
723531	PAYCHEX INC	CF–05
076741	PAYCO AMERICAN CORP	CF–05
076744	PAYLESS CASHWAYS INC	CF–02
779628	PAYLINE SYSTEMS INC	CF–08
839849	PB SECURED FINANCING CORP	CF–09
827053	PC ETCETERA INC	CF–08
745774	PC QUOTE INC	CF–07
076791	PCA INTERNATIONAL INC	CF–05
756972	PCC GROUP INC	CF–09
879534	PCI SERVICES INC/DE	CF–10
824581	PCPI FUNDING CORP	CF–09
759436	PDA ENGINEERING	CF–06
869685	PDC 1991 DRILLING PROGRAM	CF–10
880057	PDC 1992 DRILLING PROGRAM	CF–10
771485	PDG ENVIRONMENTAL INC	CF–08
709197	PEACHES ENTERTAINMENT CORP	CF–07
884183	PEACHTREE CAPITAL INC	CF–10
886044	PEAK TECHNOLOGIES GROUP INC	CF–10
076888	PEC ISRAEL ECONOMIC CORP	CF–04
804125	PEEBLES INC	CF–04
880238	PEER REVIEW ANALYSIS INC	CF–10
076954	PEERLESS MANUFACTURING CO	CF–06
076958	PEERLESS TUBE CO	CF–05
849870	PEGASUS AIRCRAFT PARTNERS II LP	CF–10
835900	PEGASUS AIRCRAFT PARTNERS LP	CF–05
716524	PEI INC /DE/	CF–08
077004	PELL INDUSTRIES INC	CF–08
842706	PEMBROKE CAPITAL INC	CF–09
768868	PEMI BANCORP INC	CF–08
225747	PENGO INDUSTRIES INC	CF–06
737220	PENN CENTRAL BANCORP INC	CF–08
077098	PENN CENTRAL CORP	CF–02
077106	PENN ENGINEERING & MANUFACTURING CORP	CF–05
077140	PENN PACIFIC CORP	CF–08
077155	PENN TRAFFIC CO	CF–02
814181	PENN TREATY AMERICAN CORP	CF–09
077159	PENN VIRGINIA CORP	CF–04
077182	PENNEY J C CO INC	CF–02
077193	PENNEY J C FUNDING CORP	CF–02
790988	PENNROCK FINANCIAL SERVICES CORP	CF–05
716605	PENNS WOODS BANCORP INC	CF–08
106239	PENNSYLVANIA AMERICAN WATER CO	CF–03
077227	PENNSYLVANIA ELECTRIC CO	CF–01
077228	PENNSYLVANIA ENGINEERING CORP	CF–05
077231	PENNSYLVANIA ENTERPRISES INC	CF–03
077242	PENNSYLVANIA GAS & WATER CO	CF–03
317187	PENNSYLVANIA POWER & LIGHT CO /PA	CF–02
077278	PENNSYLVANIA POWER CO	CF–02
077281	PENNSYLVANIA REAL ESTATE INVESTMENT TRUS	CF–05
077320	PENNZOIL CO /DE/	CF–02
077326	PENOBSCOT SHOE CO	CF–07
077328	PENRIL CORP	CF–06
714956	PENTA SYSTEMS INTERNATIONAL INC	CF–07
077360	PENTAIR INC	CF–03
760461	PENTECH INTERNATIONAL INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
739608	PENWEST LTD	CF–05
878254	PEOPLES BANCHOLDING COMPANY INC	CF–10
869004	PEOPLES BANCORP	CF–10
318300	PEOPLES BANCORP INC	CF–04
811908	PEOPLES BANCORP OF WORCESTER INC	CF–08
885542	PEOPLES BANCORPORATION INC /SC/	CF–10
720026	PEOPLES BANCSHARES OF POINTE COUPEE PARISH	CF–06
762128	PEOPLES BANCTRUST CO INC	CF–05
077385	PEOPLES ENERGY CORP	CF–02
718077	PEOPLES FIRST CORP	CF–04
077388	PEOPLES GAS LIGHT & COKE CO	CF–02
829750	PEOPLES HERITAGE FINANCIAL GROUP INC	CF–09
715072	PEOPLES HOLDING CO	CF–04
763861	PEOPLES MID ILLINOIS CORP	CF–08
846801	PEOPLES SAVINGS FINANCIAL CORP	CF–09
819694	PEOPLES TELEPHONE COMPANY INC	CF–06
729969	PEORIA JOURNAL STAR INC	CF–05
077449	PEP BOYS MANNY MOE & JACK	CF–03
077476	PEPSICO INC	CF–02
791453	PERCEPTION TECHNOLOGY CORP	CF–06
887226	PERCEPTRON INC/MI	CF–10
710217	PERCEPTRONICS INC	CF–06
847386	PEREGRINE CAPITAL CORP	CF–10
875263	PEREGRINE FUTURES FUND LP	CF–10
719662	PERFECTDATA CORP	CF–08
880460	PERFUMANIA INC	CF–10
077543	PERINI CORP	CF–03
743443	PERINI INVESTMENT PROPERTIES INC	CF–04
768153	PERIPHERAL SYSTEMS INC	CF–07
077551	PERKIN ELMER CORP	CF–03
797460	PERKINS FAMILY RESTAURANTS LP	CF–05
319654	PERMIAN BASIN ROYALTY TRUST	CF–07
815275	PERPETUAL FINANCIAL CORP	CF–08
820096	PERRIGO CO	CF–10
077628	PERRY DRUG STORES INC	CF–04
859640	PERSEPTIVE BIOSYSTEMS INC	CF–10
847582	PERSHING LEASE INCOME LIMITED PARTNERSHIP II	CF–10
826407	PERSHING LEASE INCOME LTD PARTNERSHIP	CF–09
725394	PERSONAL COMPUTER PRODUCTS INC	CF–07
351935	PERSONAL DIAGNOSTICS INC	CF–07
881915	PET PRODUCTS INC	CF–10
813945	PETERS J M CO INC	CF–03
077808	PETRIE STORES CORP	CF–03
217165	PETRO GLOBAL INC	CF–08
077864	PETROL INDUSTRIES INC	CF–08
854520	PETROLANE GAS SERVICE LIMITED PARTNERSHI	CF–10
077877	PETROLEUM DEVELOPMENT CORP	CF–06
736768	PETROLEUM HEAT & POWER CO INC	CF–04
350403	PETROLEUM HELICOPTERS INC	CF–04
317616	PETROLEUM SECURITIES FUND 1980 DEV DRIL	CF–09
077943	PETROLITE CORP	CF–04
077952	PETROMINERALS CORP	CF–07
846012	PETROVEST INC	CF–10
077969	PETTIBONE CORP	CF–05
078003	PFIZER INC	CF–01
081157	PGI INC	CF–05
353827	PHARMACONTROL CORP	CF–06
861049	PHARMACY MANAGEMENT SERVICES INC	CF–06
887139	PHARMAGENICS INC /DE/	CF–10
351506	PHARMAKINETICS LABORATORIES INC	CF–06
713275	PHARMATEC INC	CF–08
876645	PHARMCHEM LABORATORIES INC	CF–10
823754	PHARMETICS INC	CF–08
824416	PHASE OUT OF AMERICA INC	CF–09
225759	PHC INC	CF–08
078066	PHELPS DODGE CORP	CF–02
716789	PHH CAPITAL INC	CF–09
077776	PHH CORPORATION	CF–02
078100	PHILADELPHIA ELECTRIC CO	CF–02
078103	PHILADELPHIA ELECTRIC POWER CO	CF–05
078128	PHILADELPHIA SUBURBAN CORP	CF–03
764180	PHILIP MORRIS COMPANIES INC	CF–01

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
078141	PHILIP MORRIS INC	CF–01
205778	PHILIPS INDUSTRIES INC /OH/	CF–03
078214	PHILLIPS PETROLEUM CO	CF–02
078239	PHILLIPS VAN HEUSEN CORP /DE/	CF–03
230046	PHLCORP INC	CF–03
351015	PHM CREDIT CORP	CF–05
789562	PHOENIX ADVANCED TECHNOLOGY INC	CF–08
710126	PHOENIX AMERICAN INC	CF–05
726573	PHOENIX FARMLAND INVESTORS LTD PARTNERSH	CF–07
837903	PHOENIX HIGH TECH HIGH YIELD FUND	CF–09
857873	PHOENIX INCOME FUND LP	CF–10
848102	PHOENIX LASER SYSTEMS INC	CF–08
773821	PHOENIX LEASING CAPITAL ASSURANCE FUND	CF–09
822690	PHOENIX LEASING CASH DISTRIBUTION FUND I	CF–09
798905	PHOENIX LEASING CASH DISTRIBUTION FUND II	CF–04
755118	PHOENIX LEASING CASH DISTRIBUTION FUND III	CF–09
853571	PHOENIX LEASING CASH DISTRIBUTION FUND IV	CF–10
867296	PHOENIX LEASING CASH DISTRIBUTION FUND V LP	CF–10
356225	PHOENIX LEASING GROWTH FUND 1982	CF–09
216860	PHOENIX LEASING INCOME FUND 1977	CF–09
313351	PHOENIX LEASING INCOME FUND 1980	CF–09
353543	PHOENIX LEASING INCOME FUND 1981	CF–09
355945	PHOENIX LEASING INCOME FUND 1982–1	CF–09
702803	PHOENIX LEASING INCOME FUND 1982–2	CF–09
702804	PHOENIX LEASING INCOME FUND 1982–3	CF–09
702805	PHOENIX LEASING INCOME FUND 1982–4	CF–09
709995	PHOENIX LEASING INCOME FUND VI	CF–09
732676	PHOENIX LEASING INCOME FUND VII	CF–09
745167	PHOENIX MEDICAL TECHNOLOGY INC	CF–06
702927	PHOENIX NBC PLAZA LTD	CF–09
704862	PHOENIX NETWORK INC	CF–08
799721	PHOENIX RE CORP	CF–06
097483	PHOENIX RESOURCE COMPANIES INC	CF–05
832767	PHOENIX TECHNOLOGIES LTD	CF–05
821511	PHONETEL TECHNOLOGIES INC	CF–08
880364	PHOTEES INC/FL	CF–10
743871	PHOTO ACOUSTIC TECHNOLOGY INC	CF–08
078311	PHOTO CONTROL CORP	CF–06
746255	PHOTOCOMM INC	CF–07
319379	PHOTOGRAPHIC SCIENCES CORP	CF–07
808338	PHOTON TECHNOLOGY INTERNATIONAL INC	CF–07
810136	PHOTRONICS INC	CF–06
803568	PHP HEALTHCARE CORP	CF–06
822748	PHS INDUSTRIES INC	CF–10
881400	PHYCOR INC/TN	CF–10
861438	PHYSICIAN COMPUTER NETWORK INC /NJ	CF–10
881089	PHYSICIANS HEALTHCARE CENTERS INC	CF–10
729645	PHYSIO TECHNOLOGY INC	CF–08
846193	PI HOLDINGS INC	CF–10
078384	PIC N SAVE CORP	CF–04
277923	PICCADILLY CAFETERIAS INC	CF–04
277318	PICNIC POINT DEVELOPMENT CO LTD	CF–08
352994	PICO PRODUCTS INC	CF–06
755095	PICTURETEL CORP	CF–06
854132	PIEDMONT BANCSHARES CORP	CF–10
216870	PIEDMONT BANKGROUP INC	CF–07
829552	PIEDMONT FEDERAL CORP	CF–09
078457	PIEDMONT MANAGEMENT CO INC	CF–05
819517	PIEDMONT MINING CO INC	CF–07
078460	PIEDMONT NATURAL GAS CO INC	CF–03
813765	PIEMONTE FOODS INC	CF–07
278130	PIER 1 IMPORTS INC/DE	CF–03
823387	PIERCE INTERNATIONAL INC	CF–08
352427	PIEZO ELECTRIC PRODUCTS INC	CF–08
766592	PIGGLY WIGGLY ALABAMA DISTRIBUTING CO IN	CF–05
350852	PIKEVILLE NATIONAL CORP	CF–07
078563	PILGRIM INTERGROUP INVESTMENT CORP	CF–07
802481	PILGRIMS PRIDE CORP	CF–04
827085	PINNACLE BANC GROUP INC	CF–08
838881	PINNACLE BANCORP INC	CF–09
857353	PINNACLE ENVIRONMENTAL INC	CF–08
853461	PINNACLE FINANCIAL SERVICES INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
764622	PINNACLE WEST CAPITAL CORP	CF–02
760731	PIONEER AMERICAN HOLDING CO CORP	CF–05
859241	PIONEER FED BANCORP INC	CF–10
826329	PIONEER FINANCIAL CORP	CF–04
799036	PIONEER FINANCIAL SERVICES INC /DE	CF–04
733060	PIONEER GROUP INC	CF–05
078716	PIONEER HI BRED INTERNATIONAL INC	CF–01
796374	PIONEER RAILROAD CO INC /IA/	CF–08
078749	PIONEER STANDARD ELECTRONICS INC	CF–04
078751	PIONEER SYSTEMS INC	CF–07
799320	PIONEER WESTERN PROPERTIES INCOME FUND L	CF–07
078778	PIPER JAFFRAY INC	CF–03
877157	PIPER MORTGAGE ACCEPTANCE CORP	CF–10
216877	PISMO COAST VILLAGE INC	CF–07
801588	PITCAIRN GROUP LP	CF–09
768170	PITNEY BOWES CREDIT CORP	CF–02
078814	PITNEY BOWES INC /DE/	CF–02
078853	PITT DES MOINES INC	CF–04
078838	PITTSBURGH & WEST VIRGINIA RAILROAD	CF–07
078890	PITTSTON CO	CF–03
093469	PITTWAY CORP /DE/	CF–03
718332	PIZZA INN INC /TX/	CF–04
775272	PLAINS PETROLEUM CO	CF–05
350426	PLAINS RESOURCES INC	CF–05
881513	PLAINS SPIRIT FINANCIAL CORP	CF–10
852904	PLANTATION CAPITAL CORP	CF–10
824103	PLANTS FOR TOMORROW INC	CF–09
769025	PLANVEST DEVELOPMENT PARTNERS	CF–09
354452	PLASMA THERM INC	CF–06
790966	PLASTI LINE INC /TN/	CF–05
884129	PLASTIC CONTAINERS INC	CF–10
810628	PLASTIC SPECIALTIES & TECHNOLOGIES INC	CF–08
835494	PLASTIGONE TECHNOLOGIES INC	CF–07
079090	PLATRONICS INC	CF–08
079114	PLAYBOY ENTERPRISES INC	CF–05
796912	PLAYERS INTERNATIONAL INC /NV/	CF–06
817217	PLAYTEX BEAUTY CARE INC	CF–03
842945	PLAYTEX FAMILY PRODUCTS CORP /DE/	CF–09
842699	PLAYTEX FP GROUP INC	CF–10
880821	PLAYTEX INTERNATIONAL CORP	CF–10
880820	PLAYTEX INVESTMENT CORP	CF–10
353000	PLAZA COMMERCE BANCORP	CF–07
720642	PLAZA COMMUNICATIONS INC	CF–08
884500	PLAZA HOME MORTGAGE CORPORATION	CF–10
879682	PLC SYSTEMS INC	CF–10
079166	PLENUM PUBLISHING CORP	CF–04
785786	PLEXUS CORP	CF–06
788813	PLM EQUIPMENT GROWTH FUND	CF–05
812072	PLM EQUIPMENT GROWTH FUND II	CF–04
824210	PLM EQUIPMENT GROWTH FUND III	CF–09
847517	PLM EQUIPMENT GROWTH FUND IV	CF–10
857645	PLM EQUIPMENT GROWTH FUND V	CF–10
874395	PLM EQUIPMENT GROWTH FUND VI	CF–10
814677	PLM INTERNATIONAL INC	CF–03
778791	PLM TRANSPORTATION EQUIPMENT PARTNERS IXA	CF–07
778792	PLM TRANSPORTATION EQUIPMENT PARTNERS IXB	CF–07
778793	PLM TRANSPORTATION EQUIPMENT PARTNERS IXC	CF–07
778794	PLM TRANSPORTATION EQUIPMENT PARTNERS IXD	CF–08
754712	PLM TRANSPORTATION EQUIPMENT PARTNERS VIIB	CF–07
754714	PLM TRANSPORTATION EQUIPMENT PARTNERS VIIC	CF–07
849213	PLUM CREEK TIMBER CO LP	CF–03
079209	PLY GEM INDUSTRIES INC	CF–04
079225	PLYMOUTH RUBBER CO INC	CF–06
079242	PMC POWDERED METALS CORP	CF–07
829608	PMR CORP	CF–09
847068	PNB BANKSHARES INC	CF–09
704693	PNB FINANCIAL GROUP	CF–06
713676	PNC FINANCIAL CORP	CF–02
825312	PNP PRIME CORP	CF–04
723594	POCAHONTAS BANKSHARES CORP	CF–08
777623	POCI INC	CF–07
079274	POCONO HOTELS CORP	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
079282	POE & ASSOCIATES INC	CF–06
230463	POGO PRODUCING CO	CF–03
869769	POINSETT FINANCIAL CORP	CF–10
888606	POINSETTIA RESOURCES INC	CF–10
822439	POINT LOMA SUPER 8 LTD	CF–10
810613	POLAR MOLECULAR CORP /UT/	CF–08
748218	POLARIS AIRCRAFT INCOME FUND I	CF–05
789895	POLARIS AIRCRAFT INCOME FUND II	CF–04
806031	POLARIS AIRCRAFT INCOME FUND III	CF–04
818145	POLARIS AIRCRAFT INCOME FUND IV	CF–04
832923	POLARIS AIRCRAFT INCOME FUND V	CF–09
717285	POLARIS AIRCRAFT INVESTORS II–C	CF–07
746568	POLARIS AIRCRAFT INVESTORS II–D	CF–07
816951	POLARIS INDUSTRIES PARTNERS LP	CF–04
079326	POLAROID CORP	CF–02
356226	POLICY MANAGEMENT SYSTEMS CORP	CF–01
826501	POLIFLY FINANCIAL CORP	CF–04
793982	POLK AUDIO INC	CF–06
763950	POLLUTION RESEARCH & CONTROL CORP /CA/	CF–07
079388	POLORON PRODUCTS INC	CF–06
832984	POLYDYNE INDUSTRIES INC	CF–09
878748	POLYMEDICA INDUSTRIES INC	CF–10
079424	POLYMER RESEARCH CORP OF AMERICA	CF–08
813719	POLYMERIX INC	CF–08
735422	POLYMUSE INC	CF–08
883979	POMEROY COMPUTER RESOURCES INC	CF–10
859917	PONDER INDUSTRIES INC	CF–10
845808	PONTE VEDRA BANKING CORP	CF–10
842815	POOL ENERGY SERVICES CO	CF–08
311871	POPE & TALBOT INC /DE/	CF–03
079511	POPE EVANS & ROBBINS INC	CF–06
784011	POPE RESOURCES	CF–05
835411	PORT ST LUCIE NATIONAL BANK HOLDING CORP	CF–09
079564	PORTA SYSTEMS CORP	CF–05
808241	PORTAGE INDUSTRIES CORP /DE/	CF–06
079570	PORTEC INC	CF–05
079636	PORTLAND GENERAL CORP /OR	CF–02
784977	PORTLAND GENERAL ELECTRIC CO /OR/	CF–02
825534	PORTSMOUTH BANK SHARES INC	CF–08
079661	PORTSMOUTH SQUARE INC	CF–08
079677	POSSIS CORP	CF–07
847256	POTENTIALISTICS INC	CF–10
079716	POTLATCH CORP	CF–02
720469	POTOMAC BANCORP INC	CF–06
079731	POTOMAC EDISON CO	CF–02
079732	POTOMAC ELECTRIC POWER CO	CF–02
080420	POWELL INDUSTRIES INC	CF–05
798539	POWER CELL INC	CF–08
079829	POWER DESIGNS INC	CF–08
079839	POWER OIL CO	CF–08
777527	POWER SPECTRA INC /CA/	CF–08
766748	POWER TEST INVESTORS LTD PARTNERSHIP	CF–05
826757	POWEREC INTERNATIONAL INC	CF–08
079879	PPG INDUSTRIES INC	CF–02
354383	PRAB ROBOTS INC	CF–06
079920	PRATT & LAMBERT INC	CF–05
030117	PRATT HOTEL CORP /DE/	CF–04
884905	PRAXAIR INC	CF–10
311657	PRE PAID LEGAL SERVICES INC	CF–06
825999	PRECIOUS METAL MINES INC	CF–09
802825	PRECISION AEROTECH INC /DE/	CF–05
079958	PRECISION CASTPARTS CORP	CF–03
867840	PRECISION OPTICS CORPORATION INC	CF–10
102886	PRECISION RESOURCES INC /NJ/	CF–07
771729	PRECISION STANDARD INC	CF–05
847476	PREFERRED FINANCIAL CORP /DE/	CF–10
723532	PREFERRED HEALTH CARE LTD /DE/	CF–07
849804	PREFERRED HOMECARE OF AMERICA INC	CF–07
843005	PREFERRED INCOME FUND II LIMITED PARTNER	CF–09
858880	PREFERRED INCOME FUND III LIMITED PARTNERSHIP	CF–10
312903	PREFERRED PROPERTIES FUND 80	CF–05
318995	PREFERRED PROPERTIES FUND 81	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
702173	PREFERRED PROPERTIES FUND 82	CF–05
800575	PREMARK INTERNATIONAL INC	CF–02
833374	PREMIER ACCEPTANCE CORP /MN/	CF–05
883168	PREMIER ANESTHESIA INC	CF–10
761332	PREMIER BANCORP INC	CF–03
797541	PREMIER BANKSHARES CORP	CF–04
036340	PREMIER FINANCIAL SERVICES INC	CF–04
080051	PREMIER INDUSTRIAL CORP	CF–04
885084	PREMIERE RADIO NETWORKS INC	CF–10
724910	PREMIS CORP	CF–08
870256	PRENTICE CAPITAL INC	CF–10
080124	PRESIDENTIAL LIFE CORP	CF–05
757078	PRESIDENTIAL MORTGAGE CO	CF–05
731245	PRESIDENTIAL REALTY CORP/NEW/DE	CF–06
080134	PRESIDIO OIL CO	CF–03
878093	PRESLEY COMPANIES /DE	CF–10
846876	PRESSTEK INC /DE/	CF–07
747675	PRESSURE PIPING COMPONENTS INC	CF–08
804126	PRESTO TEK CORP	CF–08
716741	PRESTON CORP	CF–03
356461	PRICE CO	CF–01
355787	PRICE COMMUNICATIONS CORP	CF–04
878031	PRICE REIT INC	CF–10
080252	PRICE STERN SLOAN INC	CF–05
080255	PRICE T ROWE ASSOCIATES INC /MD/	CF–04
752743	PRICE T ROWE REALTY INCOME FUND I	CF–09
787493	PRICE T ROWE REALTY INCOME FUND II	CF–09
805298	PRICE T ROWE REALTY INCOME FUND III	CF–09
826315	PRICE T ROWE REALTY INCOME FUND IV	CF–09
852160	PRICE T ROWE RENAISSANCE FUND LTD	CF–10
816247	PRICOR INC	CF–06
859636	PRIDE COMPANIES LP	CF–10
833081	PRIDE PETROLEUM SERVICES INC	CF–05
318107	PRIMA ENERGY CORP	CF–06
716712	PRIMAGES INC	CF–07
356064	PRIMARK CORP	CF–04
881816	PRIMARY DEVELOPMENT CORP	CF–10
849803	PRIME BANCSHARES INC	CF–10
793598	PRIME CABLE INCOME PARTNERS LP	CF–09
791013	PRIME CAPITAL CORP	CF–04
864890	PRIME CELLULAR INC	CF–10
813616	PRIME FINANCIAL PARTNERS LP	CF–08
080293	PRIME HOSPITALITY CORP	CF–02
717421	PRIME MEDICAL SERVICES INC	CF–06
804219	PRIME MOTOR INNS LTD PARTNERSHIP	CF–05
357217	PRIME PLUS REALTY PARTNERS	CF–09
881973	PRIMEENERGY ASSET & INCOME FUND LP AA–4	CF–10
056868	PRIMEENERGY CORP	CF–06
720476	PRIMEFAX INC	CF–08
831001	PRIMERICA CORP /NEW/	CF–02
004690	PRIMERICA HOLDINGS INC	CF–02
837760	PRIMOS HOLDINGS INC	CF–09
811421	PRINCETON DIAGNOSTIC LABORATORIES OF AME	CF–07
080324	PRINCETON ELECTRONIC PRODUCTS INC	CF–08
789850	PRINCETON FINE ART INC	CF–09
080327	PRINCETON MINING CO	CF–08
843513	PRINCIPAL GROWTH MORTGAGE INVESTORS FUND LP	CF–10
823195	PRINCIPAL GROWTH MORTGAGE INVESTORS FUND LP SER I	CF–09
829088	PRINTRON INC	CF–08
311505	PRINTRONIX INC	CF–05
773135	PRISM ENTERTAINMENT CORP	CF–06
804084	PRIVATE BRANDS INC	CF–06
788920	PRO DEX INC	CF–08
202932	PRO FAC COOPERATIVE INC	CF–03
355511	PRO OIL INC	CF–08
800401	PROBAC INTERNATIONAL CORP	CF–08
857073	PROCESS EQUIPMENT INC	CF–10
883592	PROCOM GROUP INC	CF–10
080424	PROCTER & GAMBLE CO	CF–01
862335	PROCTOR & GAMBLE EMPLOYEE STOCK OWNRSHIP	CF–01
812306	PROCYON CORP	CF–09
856072	PROCYTE CORP /WA/	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
100712	PRODUCTION OPERATORS CORP	CF–05
700914	PROFESSIONAL BANCORP INC	CF–06
275503	PROFESSIONAL CARE INC	CF–07
873753	PROFESSIONAL DENTAL TECHNOLOGIES INC	CF–10
803172	PROFESSIONAL VENTURES INC	CF–09
812900	PROFFITTS INC	CF–05
729232	PROFIT TECHNOLOGY INC	CF–07
873185	PROGRAM ENTERTAINMENT GROUP INC	CF–10
080630	PROGRAMMING & SYSTEMS INC	CF–06
353705	PROGRAMS UNLIMITED INC	CF–09
790183	PROGRESS FINANCIAL CORP	CF–05
876167	PROGRESS SOFTWARE CORP /MA	CF–10
735424	PROGRESSIVE BANCORPORATION INC	CF–08
797507	PROGRESSIVE BANK INC	CF–07
080661	PROGRESSIVE CORP/OH/	CF–03
080397	PROGROUP INC	CF–06
080693	PROLER INTERNATIONAL CORP	CF–04
803026	PROMETHEUS INCOME PARTNERS	CF–06
858339	PROMUS COMPANIES INC	CF–01
815553	PRONET INC /DE/	CF–06
080718	PROPERTY CAPITAL TRUST	CF–04
765195	PROPERTY RESOURCES EQUITY TRUST	CF–07
796981	PROPERTY RESOURCES FUND IX	CF–07
702313	PROPERTY RESOURCES FUND VI	CF–06
790410	PROPERTY SECURED INVESTMENTS INC	CF–07
775762	PROPERTY SOLUTION USA INC	CF–09
080737	PROPERTY TRUST OF AMERICA	CF–05
729975	PROPHETSTOWN MANUFACTURING INC	CF–09
739169	PROSPECT GROUP INC	CF–02
818239	PROSPECT PARK FINANCIAL CORP /DE/	CF–08
802142	PROTECH INC	CF–10
355429	PROTECTIVE LIFE CORP	CF–04
770131	PROTEIN DATABASES INC	CF–08
882104	PROTEIN DESIGN LABS INC/DE	CF–10
858155	PROTEIN POLYMER TECHNOLOGIES INC	CF–10
874316	PROTEON INC/MA	CF–10
883322	PROTOCOL SYSTEMS INC/NEW	CF–10
814139	PROVENA FOODS INC	CF–07
831968	PROVIDENCE & WORCESTER RAILROAD CO	CF–05
319651	PROVIDENCE ENERGY CORP	CF–04
080812	PROVIDENCE GAS CO	CF–04
875615	PROVIDENCE HEALTH CARE INC	CF–10
768892	PROVIDENT AMERICAN CORP	CF–09
316770	PROVIDENT BANCORP INC	CF–07
818969	PROVIDENT BANKSHARES CORP	CF–08
821475	PROVIDENT LIFE CAPITAL CORP	CF–08
880956	PROVIDENTIAL CORP	CF–10
717319	PRUDENTIAL ACQUISITION FUND I LP	CF–05
851786	PRUDENTIAL BACHE CAPITAL RETURN FUTURES FUND 2 LP	CF–10
857850	PRUDENTIAL BACHE CAPITAL RETURN FUTURES FUND 3 LP	CF–10
846176	PRUDENTIAL BACHE CAPITAL RETURN FUTURES FUND LP	CF–10
833225	PRUDENTIAL BACHE DIVERSIFIED FUTURES FUND	CF–09
801586	PRUDENTIAL BACHE ENERGY GROWTH FUND LP	CF–10
801580	PRUDENTIAL BACHE ENERGY GROWTH FUND LP G 1	CF–09
801582	PRUDENTIAL BACHE ENERGY GROWTH FUND LP G 2	CF–09
801585	PRUDENTIAL BACHE ENERGY GROWTH FUND LP G 3	CF–09
743451	PRUDENTIAL BACHE ENERGY INCOME FUND 1983 P–1	CF–09
743452	PRUDENTIAL BACHE ENERGY INCOME FUND 1983 P–2	CF–09
745148	PRUDENTIAL BACHE ENERGY INCOME FUND 1983 P–3	CF–09
813768	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART IVP–16	CF–09
814397	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART IVP–17	CF–09
825198	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART V P–1	CF–09
826493	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VI P–23	CF–09
849797	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VI P–24	CF–10
850266	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VI P–25	CF–10
856314	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VI P–26	CF–10
820079	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VP–18	CF–09
831362	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VP–20	CF–09
831963	PRUDENTIAL BACHE ENERGY INCOME LIMITED PART VP–21	CF–09
837493	PRUDENTIAL BACHE ENERGY INCOME LIMITED PARTN VP–22	CF–09
804457	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN	CF–10
736493	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–10	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
795751	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–11	CF–09
751373	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–4	CF–09
751375	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–5	CF–09
765947	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–6	CF–09
764575	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–7	CF–09
774456	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–8	CF–09
782997	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN II P–9	CF–09
798912	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN III P–12	CF–09
799170	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN III P–13	CF–09
804457	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN III P–14	CF–09
790518	PRUDENTIAL BACHE ENERGY INCOME LTD PARTN III P–15	CF–09
757191	PRUDENTIAL BACHE EQUITEC REAL ESTATE PAR	CF–09
823347	PRUDENTIAL BACHE FUTURES GROWTH FUND LP	CF–09
866533	PRUDENTIAL BACHE OPTIMAX FUTURES FUND LP	CF–10
837492	PRUDENTIAL BACHE PENSION & INTL INVESTOR LTD PART PI1	CF–09
837494	PRUDENTIAL BACHE PENSION & INTL INVESTOR LTD PART PI2	CF–09
850265	PRUDENTIAL BACHE PENSION & INTL INVESTOR LTD PART PI3	CF–10
854195	PRUDENTIAL BACHE PENSION & INTL INVESTOR LTD PART PI4	CF–10
862517	PRUDENTIAL BACHE PENSION & INTL INVESTOR LTD PART PI5	CF–10
774457	PRUDENTIAL BACHE PENSION & RETIREMENT LTD PART PBR–1	CF–08
775301	PRUDENTIAL BACHE PENSION & RETIREMENT LTD PART PBR–2	CF–09
793711	PRUDENTIAL BACHE PENSION & RETIREMENT LTD PART PBR–3	CF–09
813767	PRUDENTIAL BACHE PENSION & RETIREMENT LTD PART PBR–4	CF–09
850184	PRUDENTIAL BACHE TAX CREDIT PROPERTIES L	CF–10
350558	PRUDENTIAL BACHE VMS REALTY ASSOCIATES L	CF–05
708320	PRUDENTIAL BACHE WATSON & TAYLOR LTD 1	CF–07
737296	PRUDENTIAL BACHE WATSON & TAYLOR LTD 2	CF–06
759726	PRUDENTIAL BACHE WATSON & TAYLOR LTD 3	CF–06
780352	PRUDENTIAL BACHE WATSON & TAYLOR LTD–4	CF–06
822657	PRUDENTIAL HOME MORTGAGE SECURITIES COMP	CF–09
752292	PRUDENTIAL REALTY ACQUISITION FUND II LP	CF–09
715770	PRUDENTIAL REALTY SECURITIES INC	CF–05
771641	PRUDENTIAL REALTY TRUST	CF–05
874242	PRUDENTIAL SECURITIES CMO TRUST	CF–10
874711	PRUDENTIAL SECURITIES OPTIMAX FUTURES FUND 2 LP	CF–10
870576	PS BUSINESS PARKS INC	CF–10
724536	PS CAROLINAS BALANCED FUND LTD	CF–07
080966	PS GROUP INC	CF–03
831491	PS MARINA INVESTORS I	CF–09
727069	PS PARTNERS II LTD	CF–05
741513	PS PARTNERS III LTD	CF–05
748901	PS PARTNERS IV LTD	CF–05
702276	PS PARTNERS LTD	CF–05
763541	PS PARTNERS V LTD	CF–05
773281	PS PARTNERS VI LTD	CF–09
781850	PS PARTNERS VII LTD	CF–05
793934	PS PARTNERS VIII LTD	CF–06
813897	PSH MASTER LP I	CF–05
081020	PSI ENERGY INC	CF–02
829966	PSI RESOURCES INC	CF–02
792853	PSICOR INC	CF–06
742689	PSN COMMUNICATIONS INC	CF–09
810627	PST HOLDINGS INC	CF–04
806517	PSYCHEMEDICS CORP	CF–08
080984	PUBCO CORP	CF–05
081018	PUBLIC SERVICE CO OF COLORADO	CF–02
315256	PUBLIC SERVICE CO OF NEW HAMPSHIRE	CF–02
081023	PUBLIC SERVICE CO OF NEW MEXICO	CF–02
081025	PUBLIC SERVICE CO OF NORTH CAROLINA INC	CF–01
081027	PUBLIC SERVICE CO OF OKLAHOMA	CF–01
081033	PUBLIC SERVICE ELECTRIC & GAS CO	CF–01
788784	PUBLIC SERVICE ENTERPRISE GROUP INC	CF–01
275915	PUBLIC STORAGE PARTNERS II LTD	CF–07
225775	PUBLIC STORAGE PROPERTIES IV LTD	CF–06
868811	PUBLIC STORAGE PROPERTIES IX INC	CF–10
202953	PUBLIC STORAGE PROPERTIES LTD	CF–07
277925	PUBLIC STORAGE PROPERTIES V LTD	CF–06
313741	PUBLIC STORAGE PROPERTIES VI INC	CF–09
870577	PUBLIC STORAGE PROPERTIES VII INC	CF–10
869403	PUBLIC STORAGE PROPERTIES VIII INC	CF–10
864337	PUBLIC STORAGE PROPERTIES X INC	CF–10
866368	PUBLIC STORAGE PROPERTIES XI INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
869795	PUBLIC STORAGE PROPERTIES XII INC	CF–10
869624	PUBLIC STORAGE PROPERTIES XIV INC	CF–10
870905	PUBLIC STORAGE PROPERTIES XIX INC	CF–10
870499	PUBLIC STORAGE PROPERTIES XV INC	CF–10
870179	PUBLIC STORAGE PROPERTIES XVI INC	CF–10
869805	PUBLIC STORAGE PROPERTIES XVII INC	CF–10
870376	PUBLIC STORAGE PROPERTIES XVIII INC	CF–10
870541	PUBLIC STORAGE PROPERTIES XX INC	CF–10
081050	PUBLICKER INDUSTRIES INC	CF–05
715414	PUBLISHERS EQUIPMENT CORP	CF–05
081061	PUBLIX SUPER MARKETS INC	CF–02
081076	PUERTO RICAN CEMENT CO INC	CF–04
352076	PUGET SOUND BANCORP	CF–03
081100	PUGET SOUND POWER & LIGHT CO /WA/	CF–02
081112	PULASKI FURNITURE CORP	CF–05
805357	PULITZER PUBLISHING CO	CF–04
890169	PULSAFEEDER INC	CF–10
857559	PULSE BANCORP INC	CF–10
874441	PULSE ENGINEERING INC / DE	CF–10
713076	PULTE HOME CREDIT CORP	CF–04
809646	PURE TECH INTERNATIONAL INC	CF–07
276720	PURECYCLE CORP	CF–07
081199	PURITAN BENNETT CORP	CF–04
100591	PUROFLOW INC	CF–07
870751	PURSUIT VENTURE CORP	CF–10
702901	PV FINANCIAL	CF–06
081288	PVC CONTAINER CORP	CF–06
837212	PW PRIVATE CAPITAL TECHNOLOGY FUND LP	CF–10
081318	PYRAMID OIL CO	CF–07
714865	PYRAMID TECHNOLOGY CORP	CF–04
072654	PYRAMIDWEST DEVELOPMENT CORP	CF–06
885367	PYXIS CORPORATION /DE/	CF–10
729213	Q MED INC	CF–07
081344	Q1 CORP	CF–08
067421	QANTEL CORP /NY/	CF–06
714308	QCB BANCORP	CF–08
830351	QINTEX ENTERTAINMENT INC	CF–04
809800	QMC TECHNOLOGIES INC	CF–07
710983	QMS INC	CF–04
750558	QNB CORP	CF–09
783287	QSR INCOME PROPERTIES LTD	CF–09
081350	QUAD METALS CORP/WA	CF–09
814273	QUADRAX CORP /DE/	CF–07
073299	QUADREX CORP	CF–06
081362	QUAKER CHEMICAL CORP	CF–04
081371	QUAKER OATS CO	CF–01
081381	QUAKER STATE CORP	CF–03
874315	QUAL MED INC /DE/	CF–10
826817	QUALIFIED HOUSING PARTNERS LIMITED PARTN	CF–09
804333	QUALITY FOOD CENTERS INC	CF–05
766431	QUALITY RESORTS OF AMERICA INC	CF–09
708818	QUALITY SYSTEMS INC	CF–07
715788	QUANTECH ELECTRONICS CORP	CF–08
081426	QUANTRONIX CORP	CF–06
070047	QUANTUM CHEMICAL CORP	CF–02
709283	QUANTUM CORP /DE/	CF–04
768986	QUANTUM DIAGNOSTICS LTD /NY/	CF–08
873393	QUANTUM HEALTH RESOURCES INC/DE	CF–10
883981	QUANTUM RESTAURANT GROUP INC	CF–10
801557	QUANTUM VENTURES GROUP INC	CF–08
828878	QUANTUS CAPITAL INC	CF–09
081942	QUAREX INDUSTRIES INC	CF–06
804330	QUARTZ INC	CF–08
789945	QUATECH INC	CF–08
818013	QUEEN CITY BROADCASTING INC /DE/	CF–05
818012	QUEEN CITY BROADCASTING OF NEW YORK INC	CF–05
793395	QUEST BIOTECHNOLOGY INC	CF–08
852234	QUEST CORP	CF–10
797672	QUEST HEALTHCARE FUND VII LP	CF–06
811674	QUEST HEALTHCARE FUND VIII LP	CF–06
351721	QUEST MEDICAL INC	CF–08
352511	QUESTA OIL & GAS CO /CO/	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
751652	QUESTAR CORP	CF–02
764044	QUESTAR PIPELINE CO	CF–03
737033	QUESTECH INC	CF–06
869802	QUESTEX GROUP LTD	CF–10
719544	QUICK & REILLY GROUP INC /DE/	CF–03
832985	QUICKSILVER ENTERPRISES INC	CF–08
841282	QUIESCENT CORP	CF–09
868278	QUIGLEY CORP	CF–10
850261	QUIKBYTE SOFTWARE INC	CF–10
805305	QUIKSILVER INC	CF–06
796577	QUIPP INC	CF–06
032870	QUIXOTE CORP	CF–05
812544	QUME CORP	CF–05
854694	QUORUM HEALTH GROUP INC	CF–10
797565	QVC NETWORK INC	CF–03
868780	R & B INC	CF–10
700573	R 2000 CORP	CF–08
855660	R I C 26 LTD	CF–10
885899	R2 MEDICAL SYSTEMS INC	CF–10
804121	RABBIT SOFTWARE CORP /PA /	CF–07
826675	RAC MORTGAGE INVESTMENT CORP	CF–02
869484	RAD SAN INC	CF–10
310235	RADIANT TECHNOLOGY CORP	CF–07
882099	RADIATION CARE INC/DE	CF–10
758256	RADIATION DISPOSAL SYSTEMS INC	CF–08
216949	RADIATION SYSTEMS INC /NV/	CF–05
805574	RADIUS INC	CF–06
758452	RADIX VENTURES INC	CF–06
805905	RADON TESTING CORP OF AMERICA INC	CF–08
792984	RADVA CORP	CF–07
718573	RADYNE CORP	CF–07
874385	RAG SHOPS INC	CF–10
081764	RAGAN BRAD INC	CF–05
853271	RAGAR CORP	CF–10
081766	RAGEN CORP	CF–07
882538	RAILCAR TRUST NO 1992–1	CF–10
846007	RAILROAD FINANCIAL CORP	CF–10
819706	RAINBOW TECHNOLOGIES INC	CF–07
845399	RAINES LENDERS L P	CF–10
845397	RAINES ROAD L P	CF–10
832310	RAL INCOME PLUS EQUITY GROWTH V LTD PART	CF–09
793035	RAL YIELD EQUITIES II LTD PARTNERSHIP	CF–07
768825	RAL YIELD PLUS EQUITIES III LTD PARTNERS	CF–07
799126	RAL YIELD PLUS EQUITIES IV LTD PARTNERSH	CF–06
854873	RALLYS INC	CF–10
836023	RALPHS GROCERY CO	CF–02
081870	RALSTON PURINA CO	CF–01
812821	RAMADA ASSURED INCOME ASSOCIATES LP	CF–09
081893	RAMAPO FINANCIAL CORP	CF–08
829283	RAMCO ENERGY CORP	CF–09
857132	RAMEX SYNFUELS INTERNATIONAL INC	CF–10
081918	RAMPART GENERAL INC	CF–08
773136	RAMSAY HEALTH CARE INC	CF–04
857404	RAMSAY HMO INC	CF–06
277317	RAMTEK CORP	CF–07
849502	RAMTRON INTERNATIONAL CORP	CF–10
789986	RANCHO VENTURES LTD	CF–09
874254	RANCON CURRENT YIELD 12 PLUS L P	CF–10
861456	RANCON DEVELOPMENT FUND VII LP	CF–10
830104	RANDERS GROUP INC	CF–07
766588	RANDOM ACCESS INC	CF–07
021610	RANGER INDUSTRIES INC	CF–04
740110	RAPHOLZ SILVER INC	CF–08
795611	RAPITECH SYSTEMS INC	CF–08
811434	RARITAN BANCORP INC	CF–08
833619	RASTEROPS	CF–06
805228	RASTRA BUILDING SYSTEMS INC	CF–08
715817	RAUCH INDUSTRIES INC	CF–06
082166	RAVEN INDUSTRIES INC	CF–05
082172	RAVENS METAL PRODUCTS INC	CF–07
725014	RAWSON KOENIG INC	CF–07
710485	RAX RESTAURANTS INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
082206	RAYCHEM CORP	CF–02
082213	RAYCOMM TRANSWORLD INDUSTRIES INC	CF–07
082231	RAYMOND CORP	CF–04
720005	RAYMOND JAMES FINANCIAL INC	CF–03
778439	RAYONIER TIMBERLANDS LP	CF–04
797917	RAYTECH CORP	CF–05
082267	RAYTHEON CO	CF–01
061927	RB&W CORP	CF–05
882834	RCL ACQUISITION CORP	CF–10
700841	RCM TECHNOLOGIES INC	CF–07
867414	RCSB 1990 B GRANTOR TRUST	CF–10
862074	RCSB 1990–A GRANTOR TRUST	CF–10
874040	RCSB 1991–A GRANTOR TRUST	CF–10
074347	RE CAPITAL CORP /DE/	CF–04
819480	READ RITE CORPORATION /DE	CF–10
858558	READERS DIGEST ASSOCIATION INC	CF–02
710851	READICARE INC	CF–06
082329	READING & BATES CORP	CF–03
082334	READING CO	CF–05
717303	REAL EQUITY PARTNERS	CF–06
225789	REAL ESTATE ASSOCIATES LTD I	CF–08
314237	REAL ESTATE ASSOCIATES LTD II	CF–08
318986	REAL ESTATE ASSOCIATES LTD III	CF–07
355573	REAL ESTATE ASSOCIATES LTD IV	CF–07
702644	REAL ESTATE ASSOCIATES LTD V	CF–07
715578	REAL ESTATE ASSOCIATES LTD VI	CF–05
722648	REAL ESTATE ASSOCIATES LTD VII	CF–06
082363	REAL ESTATE EQUITIES CORP	CF–07
311157	REAL ESTATE FUND INVESTMENT TRUST	CF–07
785566	REAL ESTATE INCOME PARTNERS III LTD PART	CF–05
082373	REAL ESTATE INVESTMENT TRUST OF CALIFORN	CF–05
716266	REALAMERICA CO/NEW	CF–08
312982	REALMARK PROPERTY INVESTORS LIMITED PARTNERSHIP	CF–07
822783	REALMARK PROPERTY INVESTORS LIMITED PARTNERSHIP VI–A	CF–06
822784	REALMARK PROPERTY INVESTORS LIMITED PARTNERSHIP VI–B	CF–08
704165	REALMARK PROPERTY INVESTORS LTD PARTNERSHIP II	CF–07
733591	REALMARK PROPERTY INVESTORS LTD PARTNERSHIP III	CF–06
763698	REALMARK PROPERTY INVESTORS LTD PARTNERSHIP IV	CF–06
790067	REALMARK PROPERTY INVESTORS LTD PARTNERSHIP V	CF–06
766850	REALTY BUSINESS PARTNERS	CF–06
871014	REALTY PARKING PROPERTIES II LP	CF–10
841127	REALTY PARKING PROPERTIES LP	CF–09
082473	REALTY REFUND TRUST	CF–05
763738	REALTY SOUTH INVESTORS INC	CF–06
754545	REALTY SOUTHWEST FUND III LTD	CF–07
855611	RECEPTECH CORP	CF–06
082523	RECOGNITION EQUIPMENT INC	CF–04
082536	RECOTON CORP	CF–06
825828	RECREATIVE TECHNOLOGIES CORP	CF–08
863458	RED EAGLE 90 A LTD PARTNERSHIP	CF–10
088997	RED EAGLE RESOURCES CORP	CF–06
810724	RED LION INNS LIMITED PARTNERSHIP	CF–04
702513	REDDING BANCORP	CF–08
840007	REDWOOD EMPIRE BANCORP	CF–09
811592	REDWOOD MORTGAGE INVESTORS VI	CF–07
854092	REDWOOD MORTGAGE INVESTORS VII	CF–10
770949	REEBOK INTERNATIONAL LTD	CF–02
082696	REECE CORP	CF–05
805900	REEDS JEWELERS INC	CF–05
799274	REEVES INDUSTRIES INC /DE/	CF–04
314741	REEVES TELECOM LTD PARTNERSHIP	CF–08
082788	REFAC TECHNOLOGY DEVELOPMENT CORP	CF–06
785037	REFLECTONE INC /FL/	CF–09
082811	REGAL BELOIT CORP	CF–05
763414	REGAL COMMUNICATIONS CORP	CF–08
357434	REGAL INTERNATIONAL INC	CF–06
099249	REGENCY AFFILIATES INC	CF–07
867238	REGENCY BANCSHARES INC	CF–10
765881	REGENCY CRUISES INC	CF–05
046656	REGENCY EQUITIES CORP	CF–06
865120	REGENCY HEALTH SERVICES INC	CF–10
872589	REGENERON PHARMACEUTICALS INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
863187	REGENEX INC	CF–10
846979	REGENT BANCSHARES CORP	CF–09
319200	REGENT PETROLEUM CORP	CF–08
810746	REGIONAL BANCORP INC	CF–07
861058	REGIONAL EQUITIES CORP	CF–10
884831	REHABCLINICS INC	CF–10
812488	REICH & TANG LP	CF–07
034285	RELIABILITY INC	CF–01
882072	RELIABLE FINANCIAL CORP	CF–10
814331	RELIANCE ELECTRIC CO/DE	CF–02
083047	RELIANCE FINANCIAL SERVICES CORP	CF–04
356395	RELIANCE GROUP HOLDINGS INC	CF–02
700756	RELIANCE GROUP INC/NEW/	CF–03
083053	RELIANCE INSURANCE CO	CF–03
875491	RELIFE INC /AL	CF–10
829548	REMINGTON FOX INC	CF–09
850921	REMITTANCE TECHNOLOGIES CORP	CF–08
840491	REN CORP USA	CF–06
821706	RENAISSANCE CONCEPTS INC	CF–09
854171	RENEGADE VENTURE CORP	CF–10
884264	RENO AIR INC/NV/	CF–10
763567	RENT A WRECK OF AMERICA INC	CF–08
868725	RENTECH INC /CO/	CF–10
800458	RENTRAK CORP	CF–07
730272	REPLIGEN CORP	CF–06
704440	REPRO MED SYSTEMS INC	CF–08
083194	REPUBLIC AUTOMOTIVE PARTS INC	CF–05
813808	REPUBLIC BANCORP INC	CF–04
820200	REPUBLIC CAPITAL GROUP INC	CF–07
202995	REPUBLIC CORP /TX/	CF–06
862068	REPUBLIC FEDERAL SAVINGS & LOAN ASSOCIAT	CF–10
083226	REPUBLIC GYPSUM CO	CF–05
719242	REPUBLIC HEALTH CORP	CF–09
810739	REPUBLIC HOLDINGS CORP	CF–08
761682	REPUBLIC LEASING INC /WA/	CF–09
083246	REPUBLIC NEW YORK CORP	CF–01
780126	REPUBLIC OIL CO	CF–08
761915	REPUBLIC PICTURES CORP/DE	CF–05
743136	REPUBLIC SAVINGS FINANCIAL CORP	CF–06
350698	REPUBLIC WASTE INDUSTRIES INC	CF–08
789537	RES TECH INC	CF–08
793524	RESEARCH FRONTIERS INC	CF–08
216983	RESEARCH INC	CF–07
083306	RESEARCH INDUSTRIES CORP	CF–06
888856	RESEC CORP	CF–10
353576	RESERVE EXPLORATION CO	CF–08
083347	RESERVE INDUSTRIES CORP /NM/	CF–07
083350	RESERVE PETROLEUM CO	CF–07
866294	RESIDENTIAL EQUITY PORTFOLIO LIMITED PARTNERSHIP	CF–10
774352	RESIDENTIAL FUNDING MORTGAGE SECURITIES	CF–01
795807	RESIDENTIAL MORTGAGE ACCEPTANCE INC	CF–03
791344	RESIDENTIAL RESOURCES INC	CF–09
831007	RESIDENTIAL RESOURCES MORTGAGE INVESTMEN	CF–04
837336	RESORT INCOME INVESTORS INC	CF–05
083394	RESORTS INTERNATIONAL INC	CF–03
083402	RESOURCE AMERICA INC	CF–06
888242	RESOURCE CAPITAL GROUP INC	CF–10
879500	RESOURCE FINANCE GROUP LTD	CF–10
035305	RESOURCE GENERAL CORP	CF–08
808371	RESOURCE NETWORK INTERNATIONAL INC	CF–08
051519	RESOURCE RECYCLING TECHNOLOGIES INC	CF–06
831206	RESOURCE TECHNOLOGY GROUP INC	CF–09
804671	RESOURCES ACCRUED MORTGAGE INVESTORS 2 L	CF–06
779231	RESOURCES ACCRUED MORTGAGE INVESTORS LP	CF–05
789987	RESOURCES PENSION SHARES 5 LP	CF–05
780434	RESPIRONICS INC	CF–06
763098	RESPONSE TECHNOLOGIES INC	CF–07
813856	RESTAURANT ENTERPRISES GROUP INC /DEL/	CF–03
831320	RESTAURANT HOTLINE SYSTEMS INC	CF–08
876279	RESTOR INDUSTRIES INC	CF–10
723527	RESURGENS COMMUNICATIONS GROUP INC	CF–06
818021	RETAIL EQUITY PARTNERS LIMITED PARTNERSH	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
789283	RETIREMENT LIVING TAX EXEMPT MORTGAGE FU	CF–09
851472	RETIREMENT MANAGEMENT ASSOCIATES INC	CF–10
880458	RETIX INC /CA/	CF–10
083490	REUTER INC	CF–05
083496	REVCO D S INC	CF–09
890547	REVLON CONSUMER PRODUCTS CORP	CF–10
822374	REVOTEK INC	CF–07
315276	REX LEASING COVERED HOPPER RAILCAR MANAG	CF–08
843761	REX PT HOLDINGS INC	CF–03
829218	REXENE CORP	CF–03
850476	REXHALL INDUSTRIES INC	CF–06
083573	REXNORD HOLDINGS INC	CF–01
701290	REXON INC	CF–05
811432	REXWORKS INC	CF–06
083588	REYNOLDS & REYNOLDS CO	CF–03
083604	REYNOLDS METALS CO	CF–02
860757	REYNOLDS SMITH & HILLS INC	CF–10
887627	RF POWER PRODUCTS INC	CF–10
779164	RHEOMETRICS INC	CF–05
870211	RHI ENTERTAINMENT INC	CF–10
706852	RHNB CORP	CF–05
083679	RHODES INC	CF–03
083680	RHODES M H INC	CF–07
217028	RHONE POULENC RORER INC	CF–02
352331	RIBI IMMUNOCHEM RESEARCH INC	CF–07
356489	RIC 14 LTD	CF–05
705973	RIC 15 LTD	CF–05
717223	RIC 16 LTD	CF–05
736948	RIC 17 LTD	CF–05
760087	RIC 18 LTD	CF–05
771603	RIC 19 LTD	CF–05
783317	RIC 20 LTD	CF–05
783318	RIC 21 LTD	CF–05
804148	RIC 22 LTD	CF–05
804149	RIC 23 LTD	CF–05
825006	RIC 24 LTD	CF–05
825007	RIC 25 LTD	CF–05
855660	RIC 26 LTD	CF–05
310797	RIC 79 LTD	CF–05
319180	RIC 81 LTD	CF–05
355948	RICHARDSON ELECTRONICS LTD/DE	CF–04
819632	RICHFOOD HOLDINGS INC	CF–04
846535	RICHMOND CAPITAL CORPORATION	CF–10
083877	RICHTON INTERNATIONAL CORP	CF–06
874786	RIDDELL SPORTS INC	CF–10
783728	RIDGEWOOD PROPERTIES INC	CF–05
790704	RIEDEL ENVIRONMENTAL TECHNOLOGIES INC	CF–05
350847	RIGGS NATIONAL CORP	CF–02
802806	RIGHT MANAGEMENT CONSULTANTS INC	CF–06
878720	RIGHT START INC /CA	CF–10
892482	RIMAGE CORP	CF–10
866752	RINGER CORP /MN/	CF–10
824961	RINGSIDE INTERNATIONAL BROADCASTING CORP.	CF–09
352964	RIO GRANDE INC /DE/	CF–07
832177	RISER FOODS INC /DE/	CF–04
084112	RISK GEORGE INDUSTRIES INC	CF–08
084129	RITE AID CORP	CF–02
831382	RITTENHOUSE CAPITAL CORP	CF–09
860194	RIVAL CO	CF–09
051939	RIVER FOREST BANCORP INC	CF–07
718978	RIVER OAKS INDUSTRIES INC	CF–06
717561	RIVER TOWNE PARTNERS I LTD	CF–08
809719	RIVERBEND INTERNATIONAL CORP	CF–05
764031	RIVERCHASE INVESTORS I LTD	CF–07
842694	RIVERSIDE CAPITAL INC	CF–09
277356	RIVERSIDE GROUP INC/FL	CF–05
886239	RIVERWOOD INTERNATIONAL CORPORATION	CF–10
351718	RJ OIL & GAS ASSOCIATES LTD 1980–C	CF–10
847903	RJR NABISCO HOLDINGS CORP	CF–02
847904	RJR NABISCO HOLDINGS GROUP INC	CF–02
083612	RJR NABISCO INC	CF–02
084246	RLI CORP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
866073	RMA CAPITAL FUNDING CORP	CF–10
777513	RMED INTERNATIONAL INC	CF–08
311250	RMI COVERED HOPPER RAILCAR MANAGEMENT PR	CF–09
854663	RMI TITANIUM CO	CF–04
084262	RMS INTERNATIONAL INC	CF–07
818350	ROADMASTER INDUSTRIES INC	CF–05
798935	ROADWAY MOTOR PLAZAS INC	CF–05
701708	ROADWAY SERVICES INC	CF–02
084278	ROANOKE ELECTRIC STEEL CORP	CF–04
084279	ROANOKE GAS CO	CF–05
084290	ROBBINS & MYERS INC	CF–05
854462	ROBEC INC	CF–05
868797	ROBERN INDUSTRIES INC	CF–10
355300	ROBERTS OIL & GAS INC	CF–08
853022	ROBERTS PHARMACEUTICAL CORP	CF–06
761236	ROBERTS RICHARD REAL ESTATE GROWTH TRUST	CF–06
868635	ROBERTSON CECO CORP	CF–01
084415	ROBERTSON COMPANIES INC	CF–07
276747	ROBINSON NUGENT INC	CF–05
827100	ROBOTIC LASERS INC	CF–09
225868	ROBOTIC VISION SYSTEMS INC	CF–06
084548	ROCHESTER & PITTSBURGH COAL CO	CF–04
840068	ROCHESTER COMMUNITY SAVINGS BANK	CF–09
084557	ROCHESTER GAS & ELECTRIC CORP	CF–02
868368	ROCHESTER MEDICAL CORPORATION	CF–10
084567	ROCHESTER TELEPHONE CORP	CF–03
819553	ROCK A BYE BABY INC /DE	CF–09
888412	ROCK FINANCIAL CORP /WI/	CF–10
775663	ROCK FINANCIAL CORP/NJ/	CF–08
773652	ROCKEFELLER CENTER PROPERTIES INC	CF–02
721237	ROCKING HORSE CHILD CARE CENTERS OF AMER	CF–05
084613	ROCKLAND ELECTRIC CO	CF–03
084636	ROCKWELL INTERNATIONAL CORP	CF–02
352906	ROCKWOOD HOLDING CO	CF–05
084651	ROCKWOOD NATIONAL CORP	CF–06
084655	ROCKY MOUNT UNDERGARMENT CO INC	CF–07
772831	ROCKY MOUNTAIN BEVERAGE CO	CF–08
785815	ROCKY MOUNTAIN CHOCOLATE FACTORY INC	CF–08
865766	ROCKY MOUNTAIN HELICOPTERS INC /UT/	CF–10
312583	ROCKY MOUNTAIN MINERALS INC	CF–07
726977	RODMAN & RENSHAW CAPITAL GROUP INC	CF–04
084748	ROGERS CORP	CF–04
084792	ROHM & HAAS CO	CF–02
084801	ROHR INDUSTRIES INC	CF–02
701856	ROLLINS ENVIRONMENTAL SERVICES INC	CF–04
084839	ROLLINS INC	CF–04
084244	ROLLINS TRUCK LEASING CORP	CF–03
084919	RONSON CORP	CF–06
830055	ROOSEVELT FINANCIAL GROUP INC	CF–09
217026	ROOSEVELT HOT SPRINGS CORP	CF–08
043514	ROPAK CORP /CA/	CF–05
882835	ROPER INDUSTRIES INC /DE/	CF–10
878722	ROSECAP INC/NY	CF–10
085149	ROSES STORES INC	CF–03
085153	ROSEVILLE TELEPHONE CO	CF–04
774487	ROSPATCH CORP /MI/	CF–05
760031	ROSS A J LOGISTICS INC	CF–06
737203	ROSS COSMETICS DISTRIBUTION CENTERS INC	CF–07
745732	ROSS STORES INC	CF–04
873594	ROSS SYSTEMS INC/CA	CF–10
771142	ROTECH MEDICAL CORP	CF–06
099680	ROTHCHILD COMPANIES INC	CF–09
789456	ROTHSCHILD L F HOLDINGS INC	CF–05
755548	ROTO ROOTER INC	CF–05
085357	ROTOR TOOL CO	CF–05
034821	ROTOREX CORP /NY/	CF–05
314423	ROUNDYS INC	CF–03
085388	ROUSE CO	CF–02
854606	ROUTE 43 LAND DEVELOPMENT LIMITED PARTNE	CF–10
085399	ROVAC CORP	CF–08
085408	ROWAN COMPANIES INC	CF–03
085417	ROWE FURNITURE CORP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
742053	ROYAL BANK GROUP INC	CF–05
312160	ROYAL BUSINESS GROUP INC	CF–08
828956	ROYAL CAPITAL CORP	CF–08
085535	ROYAL GOLD INC /DE/	CF–07
864010	ROYAL INTERNATIONAL OPTICAL INC	CF–10
764606	ROYAL PALM BEACH COLONY LTD PARTNERSHIP	CF–06
018300	ROYALE GROUP LTD	CF–09
860546	ROYALE INVESTMENTS INC	CF–10
085558	ROYALPAR INDUSTRIES INC	CF–06
824093	ROYALTY MORTGAGE INCOME FUND	CF–10
864602	ROYALTY MORTGAGE INCOME FUNDS III	CF–10
789462	ROYCE LABORATORIES INC /FL/	CF–08
742278	RPC ENERGY SERVICES INC	CF–05
110621	RPM INC/OH/	CF–03
823211	RPS GROWTH & INCOME FUND LP	CF–09
825980	RPS HOUSING FUND I LP	CF–09
842183	RPS REALTY TRUST	CF–04
840252	RS FINANCIAL CORP	CF–09
085540	RSI CORP	CF–05
853697	RSI HOLDINGS INC	CF–06
875729	RSTS CORP	CF–10
886113	RT INDUSTRIES INC	CF–10
081699	RTI INC	CF–07
085627	RUBBERMAID INC	CF–03
777479	RUBICON CORP	CF–07
085684	RUBY MINING CO	CF–08
085704	RUDDICK CORP	CF–03
793026	RUDYS RESTAURANT GROUP INC	CF–06
276437	RULE INDUSTRIES INC	CF–05
829873	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST DESERET 1988–D1	CF–09
829874	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST DESERET 1988–D2	CF–09
820761	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST KEPCO 1988–K1	CF–09
829677	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST KEPCO 1988–K2	CF–09
814703	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST SOYLAND 1987–A5	CF–10
814704	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST SOYLAND 1987–A6	CF–10
814695	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST SOYLAND 1987–A2	CF–06
814699	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST SOYLAND 1987–A3	CF–09
814702	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST SOYLAND 1987–A4	CF–09
829547	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST TEX LA 1988–T1	CF–09
829648	RURAL ELECTRIC COOPERATIVE GRANTOR TRUST TEX LA 1988–T2	CF–09
820783	RURAL HOUSING TRUST 1987–1	CF–09
767405	RURBAN FINANCIAL CORP	CF–05
085795	RUSS TOGS INC	CF–05
790228	RUSSCO INC	CF–09
085812	RUSSELL CORP	CF–03
750457	RWB MEDICAL INCOME PROPERTIES 1 LTD PART	CF–06
868825	RX MEDICAL SERVICES CORP	CF–10
793280	RYAN BECK & CO INC	CF–05
703347	RYAN MORTGAGE ACCEPTANCE CORP	CF–09
740987	RYAN MORTGAGE ACCEPTANCE CORP III	CF–09
740963	RYAN MORTGAGE ACCEPTANCE CORP IV	CF–09
832357	RYAN MORTGAGE ACCEPTANCE CORP V	CF–09
802524	RYAN MURPHY INC	CF–08
355622	RYANS FAMILY STEAK HOUSES INC	CF–04
085961	RYDER SYSTEM INC	CF–02
828750	RYKA INC	CF–07
085973	RYKOFF SEXTON INC	CF–03
724272	RYLAND ACCEPTANCE CORP THREE	CF–09
763660	RYLAND ACCEPTANCE CORPORATION FOUR	CF–09
085974	RYLAND GROUP INC	CF–02
811493	RYLAND MORTGAGE SECURITIES CORP /VA/	CF–09
864546	RYLAND MORTGAGE SECURITIES CORPORATION SER 1989 7A TR	CF–10
864547	RYLAND MORTGAGE SECURITIES CORPORATION SER 1989 7B	CF–10
887418	RYLAND MORTGAGE SECURITIES CORPORATION THREE	CF–10
869037	RYLAND MORTGAGE SECURITIES CORPORATION TWO SERIES 1	CF–10
835669	RYMAC MORTGAGE INVESTMENT CORP	CF–03
056871	RYMER FOODS INC	CF–05
847540	RZW VENTURES INC	CF–10
807630	S B H VENTURES	CF–08
842906	S L RESOURCES INC	CF–09
835324	S Y BANCORP INC	CF–09
723924	S&K FAMOUS BRANDS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
217058	S&M CO	CF–07
719220	S&T BANCORP INC	CF–07
782126	S2 GOLF INC	CF–08
866491	SABER INC /UT/	CF–10
710752	SABINE ROYALTY TRUST	CF–07
848458	SABLE VENTURES INC	CF–10
313151	SADDLEBROOK RESORTS INC	CF–06
086082	SADLIER WILLIAM H INC	CF–06
829117	SAFE AID PRODUCTS INC	CF–09
086100	SAFE HARBOR WATER POWER CORP	CF–04
769107	SAFE WASTE SYSTEMS INC	CF–08
086103	SAFECARD SERVICES INC	CF–04
086104	SAFECO CORP	CF–02
727303	SAFEGUARD HEALTH ENTERPRISES INC	CF–06
086115	SAFEGUARD SCIENTIFICS INC	CF–04
086134	SAFETY FUND CORP	CF–05
086135	SAFETY KLEEN CORP	CF–03
314865	SAFETY RAILWAY SERVICE CORP	CF–07
086144	SAFEWAY INC	CF–02
876346	SAGE ALERTING SYSTEMS INC	CF–10
798080	SAGE ANALYTICS INTERNATIONAL INC	CF–07
350019	SAGE DRILLING CO INC	CF–07
216991	SAGE ENERGY CO	CF–05
086166	SAGE LABORATORIES INC	CF–07
857847	SAGE RESOURCES INC	CF–10
805330	SAGE SOFTWARE INC	CF–05
812482	SAHARA CASINO PARTNERS LP	CF–03
859245	SAHARA FINANCE CORP	CF–10
704435	SAHARA RESORTS	CF–01
745308	SAINT JOE PAPER CO	CF–02
310157	SAINT LOUIS RAINTREE PARTNERS LTD	CF–07
813610	SAINTS & SINNERS ENTERTAINMENT CO	CF–08
086346	SALANT CORP	CF–03
086357	SALEM CARPET MILLS INC	CF–04
086358	SALEM CORP	CF–05
886045	SALEM SPORTSWEAR CORP	CF–10
762131	SALICK HEALTH CARE INC	CF–05
809877	SALOMON BROTHERS MORTGAGE SECURITIES VII	CF–09
200245	SALOMON INC	CF–02
878280	SALTON MAXIM HOUSEWARES INC	CF–10
823187	SALVATORI OPHTHALMICS INC	CF–07
880241	SAM & LIBBY INC	CF–10
786815	SAME DAY EXPRESS INC	CF–09
777568	SAMSON ENERGY CO LTD PARTNERSHIP	CF–05
086521	SAN DIEGO GAS & ELECTRIC CO	CF–02
319655	SAN JUAN BASIN ROYALTY TRUST	CF–05
813609	SAN JUAN FIBERGLASS POOLS INC	CF–07
775473	SAN MATEO COUNTY BANCORP	CF–08
846977	SAN VAL INC	CF–10
875617	SANBORN INC	CF–10
350212	SANCHEZ OBRIEN 1981 A DRILLING CO	CF–08
354253	SANCHEZ OBRIEN 1981 B DRILLING CO	CF–09
755465	SANDATA INC	CF–07
812128	SANDERSON FARMS INC	CF–05
889267	SANDIA MORTGAGE CORPORATION	CF–10
753899	SANDS REGENT	CF–05
705408	SANDWICH CHEF INC	CF–06
778107	SANDY CORP	CF–06
824410	SANDY SPRING BANCORP INC	CF–04
880117	SANFILIPPO JOHN B & SON INC	CF–10
805904	SANI TECH INDUSTRIES INC	CF–09
086727	SANITAS INC	CF–07
093631	SANMARK STARDUST INC	CF–05
313749	SANTA ANITA OPERATING CO	CF–04
314661	SANTA ANITA REALTY ENTERPRISES INC	CF–04
357264	SANTA BARBARA BANCORP	CF–04
780391	SANTA FE ENERGY PARTNERS LP	CF–03
086772	SANTA FE ENERGY RESOURCES INC	CF–03
086759	SANTA FE FINANCIAL CORP	CF–07
732639	SANTA FE PACIFIC CORP	CF–02
840251	SANTA FE PACIFIC PIPELINE PARTNERS LP	CF–03
875707	SARASOTA BANCORPORATION INC / FL	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
702700	SARATOGA BANCORP	CF–06
868075	SARATOGA BRANDS INC	CF–10
820100	SARATOGA MINT LTD	CF–08
872544	SARGENT INC	CF–10
813567	SARKIS CAPITAL INC	CF–09
724977	SASSOON INTERNATIONAL INC	CF–09
889423	SATCON TECHNOLOGY CORP	CF–10
879143	SATURN CORP	CF–02
086902	SAUL B F REAL ESTATE INVESTMENT TRUST	CF–03
860519	SAVANNAH BANCORP INC	CF–10
086940	SAVANNAH ELECTRIC & POWER CO	CF–01
086941	SAVANNAH FOODS & INDUSTRIES INC	CF–03
276894	SAVIN CORP	CF–04
087009	SAWYER ADECOR INTERNATIONAL INC	CF–08
889472	SAXON MORTGAGE SECURITIES CORP	CF–10
881468	SAYETT GROUP INC	CF–10
801354	SAZTEC INTERNATIONAL INC	CF–07
087047	SB PARTNERS	CF–04
766004	SBARRO INC	CF–05
812955	SBC TECHNOLOGIES INC /DE/	CF–06
087050	SBE INC	CF–07
880208	SBS ENGINEERING INC/NM	CF–10
731276	SBT CORP /CT/	CF–06
351617	SC BANCORP	CF–08
806641	SCA TAX EXEMPT FUND LIMITED PARTNERSHIP	CF–04
764843	SCAN GRAPHICS INC	CF–08
087086	SCAN OPTICS INC	CF–05
754737	SCANA CORP	CF–01
087097	SCANFORMS INC	CF–06
779999	SCAT HOVERCRAFT INC	CF–08
827052	SCECORP	CF–02
841392	SCFC AUTOMOBILE LOAN TRUST 1989–1	CF–09
856478	SCFC HOME EQUITY LOAN TRUST 1989 1	CF–10
087196	SCHEIB EARL INC	CF–06
703598	SCHERER HEALTHCARE INC	CF–06
087243	SCHERER R P CORP	CF–03
855106	SCHERER RP CORP /DE	CF–03
310158	SCHERING PLOUGH CORP	CF–02
765815	SCHIELD MANAGEMENT CO	CF–07
866729	SCHOLASTIC CORP	CF–10
883705	SCHULER HOMES INC	CF–10
087565	SCHULMAN A INC	CF–04
803349	SCHULT HOMES CORP	CF–05
087588	SCHULTZ SAV O STORES INC	CF–05
316709	SCHWAB CHARLES CORP	CF–02
087669	SCHWARTZ BROTHERS INC	CF–05
087731	SCHWERMAN TRUCKING CO	CF–06
846659	SCHWITZER INC	CF–05
772973	SCI HOLDINGS INC	CF–02
087743	SCI MED LIFE SYSTEMS INC	CF–05
087744	SCI SYSTEMS INC	CF–03
826674	SCI TECH VENTURES INC	CF–09
880771	SCICLONE PHARMACEUTICALS INC	CF–10
803498	SCIENCE ACCESSORIES CORP /DE/	CF–07
353394	SCIENCE APPLICATIONS INTERNATIONAL CORP	CF–03
350644	SCIENCE DYNAMICS CORP	CF–07
087759	SCIENCE MANAGEMENT CORP	CF–06
087777	SCIENTIFIC ATLANTA INC	CF–03
087802	SCIENTIFIC INDUSTRIES INC	CF–08
087814	SCIENTIFIC MEASUREMENT SYSTEMS INC/TX	CF–07
794929	SCIENTIFIC NRG INC	CF–08
087817	SCIENTIFIC RADIO SYSTEMS INC	CF–08
087822	SCIENTIFIC SOFTWARE INTERCOMP INC	CF–06
708250	SCIENTIFIC TECHNOLOGIES INC	CF–07
873457	SCIGENICS INC	CF–10
087836	SCIOTO DOWNS INC	CF–07
087864	SCOPE INDUSTRIES	CF–05
798363	SCOR US CORP	CF–05
813013	SCORE BOARD INC	CF–07
318802	SCORE EXPLORATION CORP	CF–08
803190	SCORPION TECHNOLOGIES INC	CF–08
846660	SCOTSMAN INDUSTRIES INC	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
802555	SCOTT & STRINGFELLOW FINANCIAL INC	CF–05
350899	SCOTT INSTRUMENTS CORP	CF–08
087949	SCOTT PAPER CO	CF–02
735635	SCOTT SCIENCE & TECHNOLOGY INC	CF–08
082020	SCOTTISH HERITABLE INC	CF–05
825542	SCOTTS COMPANY	CF–04
088000	SCOTTS LIQUID GOLD INC	CF–06
824098	SCOTTSDALE LAND TRUST LIMITED PARTNERSHIP	CF–09
832428	SCRIPPS E W CO /DE	CF–02
088034	SCRIPPS HOWARD BROADCASTING CO	CF–03
750485	SCRIPT SYSTEMS INC	CF–07
727127	SCS COMPUTE INC	CF–06
701255	SDN BANCORP	CF–06
702147	SDNB FINANCIAL CORP	CF–05
317892	SEA GALLEY PROPERTIES LTD 1980	CF–08
275985	SEA GALLEY STORES INC	CF–06
846926	SEA PINES ASSOCIATES INC	CF–10
841124	SEA WOLF VENTURES INC	CF–09
861095	SEABOARD BANCORP INC	CF–10
088121	SEABOARD CORP /DE/	CF–03
730708	SEACOAST BANKING CORP OF FLORIDA	CF–07
830158	SEAFIELD CAPITAL CORP	CF–04
088178	SEAFIRST CORP	CF–06
354952	SEAGATE TECHNOLOGY INC	CF–02
063516	SEAGO GROUP INC	CF–07
320321	SEAGULL ENERGY CORP	CF–03
317788	SEAHAWK CAPITAL CORP	CF–08
833020	SEAHAWK DEEP OCEAN TECHNOLOGY INC	CF–08
110027	SEAL FLEET INC	CF–07
088204	SEALED AIR CORP	CF–04
848449	SEALED POWER TECHNOLOGIES LP	CF–10
712964	SEALRIGHT CO INC	CF–05
748015	SEALY CORP	CF–02
851420	SEALY HOLDINGS INC	CF–10
088217	SEAPORT CORP	CF–07
318672	SEARCH NATURAL RESOURCES INC	CF–08
847318	SEARS CREDIT ACCOUNT TRUST 1989 A	CF–02
851417	SEARS CREDIT ACCOUNT TRUST 1989 B	CF–02
856422	SEARS CREDIT ACCOUNT TRUST 1989 C	CF–02
856275	SEARS CREDIT ACCOUNT TRUST 1989 D	CF–02
857402	SEARS CREDIT ACCOUNT TRUST 1989 E	CF–02
869844	SEARS CREDIT ACCOUNT TRUST 1990 E /NEW/	CF–10
873084	SEARS CREDIT ACCOUNT TRUST 1991–A	CF–10
874783	SEARS CREDIT ACCOUNT TRUST 1991–B	CF–10
876858	SEARS CREDIT ACCOUNT TRUST 1991–C	CF–10
879209	SEARS CREDIT ACCOUNT TRUST 1991–D	CF–10
859035	SEARS MORT SEC CORP MULT CLA MORT PAS TH	CF–10
835774	SEARS MORTGAGE SEC CORP MORT PASS THR CERT 1988–B	CF–10
835773	SEARS MORTGAGE SEC CORP MORT PASS THR CERT SER 1988–A	CF–10
862244	SEARS MORTGAGE SEC CORP STRIP MORT PASS THR CERT SER 1989–A	CF–10
319256	SEARS ROEBUCK & CO	CF–02
088255	SEARS ROEBUCK ACCEPTANCE CORP	CF–02
088275	SEATRAIN LINES INC	CF–06
791050	SEATTLE FILMWORKS INC	CF–07
830927	SEAWAY FINANCIAL CORP	CF–09
088296	SEAWAY FOOD TOWN INC	CF–04
790375	SECOM GENERAL CORP	CF–07
803112	SECOND BANCORP INC	CF–07
864701	SECOND NATIONAL BANCORPORATION	CF–10
862077	SECOND NATIONAL FINANCIAL CORP	CF–10
764862	SECONN HOLDING CO	CF–06
785081	SECTOR ASSOCIATES LTD	CF–07
867247	SECTOR STRATEGY FUND II LP	CF–10
883974	SECTOR STRATEGY FUND IV LP	CF–10
862525	SECTOR STRATEGY FUND LP	CF–10
840214	SECURED EQUITY LEASING PLUS LP	CF–09
853662	SECURED FINANCE INC	CF–10
804217	SECURED INCOME LP	CF–09
745481	SECURED INVESTMENT RESOURCES FUND LP	CF–06
797331	SECURED INVESTMENT RESOURCES FUND LP II	CF–05
839638	SECURED INVESTMENT RESOURCES FUND LP III	CF–09
763956	SECURITY BANC CORP	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
843155	SECURITY BANCORP INC /GA/	CF–09
314340	SECURITY CAPITAL CORP/DE/	CF–08
723926	SECURITY CHICAGO CORP	CF–06
842399	SECURITY ENVIRONMENTAL SYSTEMS INC	CF–07
818677	SECURITY FEDERAL CORPORATION	CF–06
858410	SECURITY FINANCIAL HOLDING CO	CF–10
088539	SECURITY FIRST REAL ESTATE INVESTMENT TR	CF–07
088547	SECURITY INVESTMENTS GROUP INC	CF–09
088572	SECURITY LAND & DEVELOPMENT CORP	CF–08
821672	SECURITY NATIONAL CORP /DE/	CF–06
876949	SECURITY PACIFIC AUTOMOBILE GRANTOR TRUST 1991–A	CF–10
088608	SECURITY PACIFIC CORP	CF–02
857172	SECURITY PACIFIC CREDIT CARD TRUST 1989	CF–10
870872	SECURITY PACIFIC HOME EQUITY TRUST 1991–A	CF–10
806244	SECURITY PACIFIC NATIONAL BANK /DE/	CF–09
863433	SECURITY PACIFIC NATIONAL BANK MORT PASS THR CERT SER 1990–A	CF–10
871247	SECURITY PACIFIC NATIONAL BANK MORT PASS THR CERT SER 1990–B	CF–10
356623	SECURITY TAG SYSTEMS INC	CF–06
811594	SECURNET MORTGAGE SECURITIES CORP I	CF–09
702756	SEEQ TECHNOLOGY INC	CF–05
350894	SEI CORP	CF–05
276380	SEIBELS BRUCE GROUP INC	CF–05
750813	SEITEL INC	CF–06
088790	SELAS CORP OF AMERICA	CF–05
230557	SELECTIVE INSURANCE GROUP INC	CF–09
746776	SELECTORS INC	CF–09
733472	SELECTRONICS INC	CF–06
814457	SELFIX INC	CF–06
726608	SELVAC CORP	CF–07
088922	SEMICON INC	CF–07
794998	SEMICON TOOLS INC /NV/	CF–08
880858	SEMICONDUCTOR PACKAGING MATERIALS CO INC	CF–10
088941	SEMTECH CORP	CF–06
088948	SENECA FOODS CORP /NY/	CF–04
799231	SENIOR SERVICE CORP	CF–06
806168	SENSOR CONTROL CORP	CF–07
088974	SENSORMATIC ELECTRONICS CORP	CF–04
729599	SENTEX SENSING TECHNOLOGY INC	CF–08
877357	SEPRACOR INC /DE/	CF–10
842013	SEPTIMA ENTERPRISES INC	CF–09
095301	SEQUA CORP /DE/	CF–02
811716	SEQUENT COMPUTER SYSTEMS INC /OR/	CF–04
089041	SEQUENTIAL INFORMATION SYSTEMS INC	CF–08
724621	SEQUOIA SYSTEMS INC	CF–05
852485	SERV TECH INC /TX/	CF–06
820287	SERVICE AMERICA CORP	CF–03
089089	SERVICE CORPORATION INTERNATIONAL	CF–02
317832	SERVICE FRACTURING CO	CF–06
089107	SERVICE MERCHANDISE CO INC	CF–02
806027	SERVICEMASTER LTD PARTNERSHIP	CF–03
089140	SERVOTRONICS INC /DE/	CF–07
880634	SERVTEX INTERNATIONAL INC /NY/	CF–10
089177	SEVEN J STOCK FARM INC	CF–08
352330	SEVEN OAKS INTERNATIONAL INC	CF–05
779956	SEVEN VENTURES INC	CF–09
846976	SEVENSON ENVIRONMENTAL SERVICES INC	CF–05
870387	SF SERVICES INC	CF–10
086537	SFE TECHNOLOGIES	CF–06
829803	SFFED CORP	CF–09
089261	SFM CORP	CF–06
865459	SFP PIPELINE HOLDINGS INC	CF–10
737955	SGI INTERNATIONAL	CF–07
812381	SHARED IMAGING PARTNERS LP	CF–06
089415	SHARED MEDICAL SYSTEMS CORP	CF–04
817632	SHARED TECHNOLOGIES INC	CF–06
700885	SHAREDATA INC	CF–07
855043	SHARK INC	CF–10
844680	SHARON ENERGY LTD	CF–10
811696	SHARPER IMAGE CORP	CF–05
089498	SHAW INDUSTRIES INC	CF–03
823393	SHAWMUT NATIONAL CORP	CF–02
789967	SHAWSVILLE BANCORP INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
811800	SHEARSON BEVERLY HILLS MEDICAL OFFICE PA	CF–05
783463	SHEARSON BK PROPERTIES INC	CF–09
783462	SHEARSON BK REALTY INC	CF–09
783464	SHEARSON BK RESTAURANTS INC	CF–09
822026	SHEARSON CALIFORNIA RADISSON PLAZA PARTN	CF–05
352849	SHEARSON EQUIPMENT INVESTORS II	CF–07
806085	SHEARSON LEHMAN BROTHERS HOLDINGS INC	CF–02
728586	SHEARSON LEHMAN BROTHERS INC	CF–02
876716	SHEARSON LEHMAN BROTHERS INTERNATIONAL ADVISORS CURR FUND LP	CF–10
750304	SHEARSON LEHMAN COAST SAVINGS HOUSING PA	CF–06
869263	SHEARSON LEHMAN FUTURES 1000 PLUS LP	CF–10
811078	SHEARSON LEHMAN SELECT ADVISORS FUTURES	CF–05
805387	SHEARSON LEHMAN SENIOR INCOME FUND LTD P	CF–05
316290	SHEARSON MURRAY REAL ESTATE FUND II LTD	CF–06
318087	SHEARSON MURRAY REAL ESTATE FUND III LTD	CF–06
319303	SHEARSON MURRAY REAL ESTATE FUND IV LTD	CF–09
354106	SHEARSON MURRAY REAL ESTATE FUND VI LTD	CF–07
709296	SHEARSON MURRAY REAL ESTATE FUND VII LTD /TX/	CF–06
795879	SHEARSON UNION SQUARE ASSOCIATES LTD PAR	CF–04
755199	SHEFFIELD EXPLORATION CO INC	CF–08
876896	SHEFFIELD INDUSTRIES INC	CF–10
876621	SHELBY COUNTY BANCORP	CF–10
730564	SHELBY WILLIAMS INDUSTRIES INC	CF–05
089615	SHELDAHL INC	CF–05
702983	SHELL CANADA LTD	CF–01
089629	SHELL OIL CO	CF–02
821530	SHELTER COMPONENTS CORP	CF–05
316220	SHELTER PROPERTIES I LTD PARTNERSHIP	CF–07
319723	SHELTER PROPERTIES II LTD PARTNERSHIP	CF–06
353282	SHELTER PROPERTIES III LTD PARTNERSHIP	CF–06
702174	SHELTER PROPERTIES IV LIMITED PARTNERSHIP	CF–05
712753	SHELTER PROPERTIES V LIMITED PARTNERSHIP	CF–05
730013	SHELTER PROPERTIES VI LIMITED PARTNERSHIP	CF–05
758009	SHELTER PROPERTIES VII LTD PARTNERSHIP	CF–06
820786	SHELTON BANCORP INC	CF–08
354963	SHENANDOAH TELECOMMUNICATIONS CO/VA/	CF–06
206018	SHEPAUG CORP	CF–05
089800	SHERWIN WILLIAMS CO	CF–02
089807	SHERWOOD CORP	CF–07
811917	SHERWOOD GROUP INC	CF–06
881924	SHOLODGE INC	CF–10
089902	SHONEYS INC	CF–03
810029	SHOP AT HOME INC /TN/	CF–08
814893	SHOP TELEVISION NETWORK INC	CF–07
810781	SHOPCO LAUREL CENTRE LP & CONSOLIDATED	CF–05
830738	SHOPCO REGIONAL MALLS LP	CF–09
878314	SHOPKO STORES INC	CF–10
089925	SHOPSMITH INC	CF–06
822697	SHORELINE FINANCIAL CORP	CF–04
800266	SHOREWOOD PACKAGING CORP	CF–05
354564	SHORT C A INTERNATIONAL INC	CF–07
844698	SHORT TAKES INC	CF–08
813920	SHOWBIZ PIZZA TIME INC	CF–05
089966	SHOWBOAT INC	CF–04
807397	SHOWCASE COSMETICS INC	CF–08
812882	SHOWSCAN CORP	CF–06
833204	SHUR SCAPE SYSTEM INC	CF–09
808412	SHURGARD GROWTH CAPITAL FUND 15 LIMITED	CF–06
808413	SHURGARD GROWTH CAPITAL FUND 17 LIMITED	CF–06
764767	SHURGARD INCOME PROPERTIES EIGHT	CF–06
791425	SHURGARD INCOME PROPERTIES ELEVEN	CF–05
733449	SHURGARD INCOME PROPERTIES FIVE	CF–06
808415	SHURGARD INCOME PROPERTIES FUND 14 LIMIT	CF–05
808416	SHURGARD INCOME PROPERTIES FUND 16 LIMIT	CF–06
808417	SHURGARD INCOME PROPERTIES FUND 18 LIMIT	CF–09
353812	SHURGARD INCOME PROPERTIES II	CF–07
706004	SHURGARD INCOME PROPERTIES III	CF–09
721687	SHURGARD INCOME PROPERTIES IV	CF–06
764768	SHURGARD INCOME PROPERTIES NINE	CF–06
764766	SHURGARD INCOME PROPERTIES SEVEN	CF–06
750242	SHURGARD INCOME PROPERTIES SIX	CF–06
791424	SHURGARD INCOME PROPERTIES TEN	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
791426	SHURGARD INCOME PROPERTIES TWELVE	CF–05
313297	SHURGARD MINI STORAGE LTD PARTNERSHIP I	CF–07
090045	SI HANDLING SYSTEMS INC	CF–06
090057	SIBONEY CORP	CF–08
827083	SIE COMMUNICATIONS INC	CF–09
828957	SIERRA CAPITAL REALTY TRUST VIII CO	CF–09
754009	SIERRA HEALTH SERVICES INC	CF–06
100625	SIERRA MONITOR CORP /CA/	CF–08
724991	SIERRA ON LINE INC	CF–06
090144	SIERRA PACIFIC POWER CO	CF–09
741508	SIERRA PACIFIC RESOURCES	CF–09
733594	SIERRA REAL ESTATE EQUITY TRUST 84 CO	CF–05
790555	SIERRA TAHOE BANCORP	CF–08
855272	SIERRA TUCSON COMPANIES INC	CF–06
090168	SIFCO INDUSTRIES INC	CF–05
868810	SIG HOLDINGS INC	CF–10
090185	SIGMA ALDRICH CORP	CF–03
859304	SIGMA ALPHA ENTERTAINMENT GROUP LTD /NY/	CF–10
790715	SIGMA DESIGNS INC	CF–05
105107	SIGNAL APPAREL COMPANY INC	CF–05
842461	SIGNAL CAPITAL HOLDINGS CORP	CF–01
352948	SIGNATURE INNS INC/IN	CF–05
769603	SIGNATURE VII LTD	CF–06
813826	SIGNATURE X LTD	CF–07
009659	SIGNET BANKING CORP	CF–02
825541	SILGAN CORP	CF–03
849869	SILGAN HOLDINGS INC	CF–10
082628	SILICON GENERAL INC	CF–05
802301	SILICON GRAPHICS INC /CA/	CF–03
719739	SILICON VALLEY BANCSHARES	CF–05
712752	SILICON VALLEY GROUP INC	CF–05
090283	SILICONIX INC	CF–05
831323	SILK GREENHOUSE INC	CF–05
708367	SILVAR LISCO	CF–07
090310	SILVER BUTTE MINING CO	CF–08
319984	SILVER CRESCENT INC /NEW/	CF–09
090357	SILVER LEDGE INC	CF–08
090366	SILVER MOUNTAIN LEAD MINES INC	CF–08
764219	SILVER SCREEN PARTNERS II L P	CF–09
799101	SILVER SCREEN PARTNERS III LP	CF–09
826600	SILVER SCREEN PARTNERS IV L P	CF–09
715082	SILVER SCREEN PARTNERS L P	CF–09
879206	SILVER STATE HOLDING INC	CF–10
090429	SILVERCREST INDUSTRIES INC	CF–05
073967	SIMETCO INC	CF–06
090498	SIMMONS FIRST NATIONAL CORP	CF–04
813424	SIMONE L J INC	CF–07
090588	SIMPSON INDUSTRIES INC	CF–05
885080	SIMULA INC	CF–10
090721	SIRCO INTERNATIONAL CORP	CF–06
719113	SIS CORP	CF–06
876459	SISKON GOLD CORP	CF–10
818243	SIX FLAGS CORP /DE/	CF–03
862359	SIX HOLDINGS INC	CF–10
832407	SIXX HOLDINGS INC	CF–07
805419	SIZELER PROPERTY INVESTORS INC	CF–05
870760	SIZZLER INTERNATIONAL INC	CF–10
721161	SJNB FINANCIAL CORP	CF–06
766829	SJW CORP	CF–04
847777	SK TECHNOLOGIES CORP	CF–10
755499	SKI LTD	CF–05
716939	SKIN CONTROL SYSTEMS INC	CF–09
821124	SKOLNIKS INC	CF–07
803497	SKYLINE CHILI INC	CF–07
090896	SKYLINE CORP	CF–04
799850	SKYLINK AMERICA INC	CF–06
793733	SKYWEST INC	CF–05
089270	SL INDUSTRIES INC	CF–05
841941	SLH PERFORMANCE PARTNERS FUTURES FUND LP	CF–09
884782	SLIPPERY ROCK FINANCIAL CORP	CF–10
354630	SLM ENTERTAINMENT LTD	CF–08
880036	SLM INTERNATIONAL INC /DE	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
874144	SLUDGE MANAGEMENT INC	CF–10
886835	SMALLS OILFIELD SERVICES CORP	CF–10
875751	SMART & FINAL INC/DE	CF–10
795214	SMARTCARD INTERNATIONAL INC /NY/	CF–08
091142	SMITH A O CORP	CF–03
851292	SMITH CORONA CORP	CF–04
721083	SMITH INTERNATIONAL INC	CF–04
835342	SMITHFIELD COMPANIES INC	CF–06
091388	SMITHFIELD FOODS INC	CF–04
850309	SMITHS FOOD & DRUG CENTERS INC	CF–03
747345	SMITHTOWN BANCORP INC	CF–05
881917	SMT HEALTH SERVICES INC	CF–10
091419	SMUCKER J M CO	CF–04
091440	SNAP ON TOOLS CORP	CF–03
318673	SNL FINANCIAL CORP	CF–05
356996	SNOWY OWL INN CORP	CF–08
860713	SNYDER OIL CORP	CF–04
357221	SNYDER OIL PARTNERS LP	CF–04
705432	SOBANK INC	CF–05
091576	SOCIETY CORP	CF–02
810354	SOCIETY FOR SAVINGS BANCORP INC	CF–06
354260	SOFTECH INC	CF–06
727477	SOFTGUARD SYSTEMS INC	CF–08
888741	SOFTIMAGE INC	CF–10
862171	SOFTPOINT INC	CF–10
724941	SOFTSEL COMPUTER PRODUCTS INC	CF–04
840824	SOFTWARE DEVELOPERS CO INC/DE/	CF–07
883999	SOFTWARE ETC STORES INC	CF–10
722581	SOFTWARE FUND II	CF–08
755659	SOFTWARE PUBLISHING CORP	CF–05
725628	SOFTWARE SERVICES OF AMERICA INC	CF–08
875173	SOFTWARE SPECTRUM INC	CF–10
798534	SOFTWARE TOOLWORKS INC	CF–05
814920	SOI INDUSTRIES INC	CF–07
864421	SOLAR FINANCIAL SERVICES INC	CF–10
729588	SOLAR SATELLITE COMMUNICATION INC	CF–09
091649	SOLARCELL CORP	CF–09
855577	SOLARIS INC	CF–10
835541	SOLECTRON CORP	CF–05
729971	SOLITEC INC	CF–07
091668	SOLITRON DEVICES INC	CF–05
884941	SOLO SERVE CORP	CF–10
350305	SOLV EX CORP	CF–08
814272	SOMERSET BANKSHARES INC	CF–08
789792	SOMERSET GROUP INC	CF–05
091735	SONAR RADIO CORP	CF–08
092236	SONAT INC	CF–02
091741	SONESTA INTERNATIONAL HOTELS CORP	CF–05
723312	SONEX RESEARCH INC	CF–08
868611	SONIC CORP	CF–10
806172	SONO TEK CORP	CF–08
091767	SONOCO PRODUCTS CO	CF–03
353904	SOONER ENERGY CORP	CF–08
823094	SOTHEBYS HOLDINGS INC	CF–03
793971	SOUND ADVICE INC	CF–05
757788	SOURCE VENTURE CAPITAL INC	CF–07
351566	SOUTH BANKING CO	CF–06
811808	SOUTH BRANCH VALLEY BANCORP INC	CF–08
091882	SOUTH CAROLINA ELECTRIC & GAS CO	CF–01
806634	SOUTH CAROLINA FEDERAL CORP	CF–07
872464	SOUTH END VENTURES INC	CF–10
869063	SOUTH FLORIDA BANK HOLDING CORPORATION	CF–10
091928	SOUTH JERSEY INDUSTRIES INC	CF–03
091950	SOUTH STANDARD MINING CO	CF–08
320575	SOUTH TEXAS DRILLING & EXPLORATION INC	CF–08
704171	SOUTH VALLEY BANCORPORATION	CF–06
871325	SOUTH WEST DEVELOPMENTAL DRILLING PROGRAM 1991–92	CF–10
313058	SOUTHDOWN INC	CF–03
810994	SOUTHEAST ACQUISITIONS I L P	CF–07
829905	SOUTHEAST ACQUISITIONS II LP	CF–09
846014	SOUTHEAST ACQUISITIONS III L P	CF–10
091980	SOUTHEAST BANKING CORP	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
353386	SOUTHEASTERN BANKING CORP	CF–05
819631	SOUTHEASTERN CONTROL SYSTEMS INC	CF–09
822983	SOUTHEASTERN INCOME PROPERTIES II LIMITED	CF–10
802969	SOUTHEASTERN INCOME PROPERTIES LIMITED P	CF–06
277158	SOUTHEASTERN MICHIGAN GAS ENTERPRISES IN	CF–04
092050	SOUTHEASTERN PUBLIC SERVICE CO	CF–04
092066	SOUTHERN ACCEPTANCE CORP	CF–08
811098	SOUTHERN BANK GROUP INC	CF–06
715135	SOUTHERN BANKSHARES INC/WV/	CF–08
092088	SOUTHERN BELL TELEPHONE & TELEGRAPH CO	CF–01
092103	SOUTHERN CALIFORNIA EDISON CO	CF–02
092108	SOUTHERN CALIFORNIA GAS CO	CF–02
092116	SOUTHERN CALIFORNIA WATER CO	CF–04
092122	SOUTHERN CO	CF–01
849951	SOUTHERN CRESCENT FINANCIAL CORP	CF–10
092149	SOUTHERN EDUCATORS LIFE INSURANCE CO	CF–06
800286	SOUTHERN ELECTRONICS CORP	CF–06
791302	SOUTHERN GOURMET PRODUCTS INC	CF–09
869813	SOUTHERN HEALTH MANAGEMENT CORP /VA/	CF–10
092195	SOUTHERN INDIANA GAS & ELECTRIC CO	CF–03
740830	SOUTHERN JERSEY BANCORP OF DELAWARE INC	CF–08
831668	SOUTHERN KITCHENS INC	CF–08
789885	SOUTHERN LAND & EXPLORATION INC	CF–09
703699	SOUTHERN MICHIGAN BANCORP INC	CF–08
092223	SOUTHERN MINERAL CORP	CF–07
092230	SOUTHERN NATIONAL CORP /NC/	CF–03
092232	SOUTHERN NATURAL GAS CO	CF–02
790650	SOUTHERN NEW ENGLAND TELECOMMUNICATIONS	CF–01
092244	SOUTHERN NEW ENGLAND TELEPHONE CO	CF–02
092259	SOUTHERN PACIFIC TRANSPORTATION CO	CF–02
092284	SOUTHERN SCOTTISH INNS INC	CF–06
109747	SOUTHERN SECURITY LIFE INSURANCE CO	CF–07
810622	SOUTHERN STARR BROADCASTING GROUP INC /D	CF–07
277385	SOUTHERN STATES CORP	CF–08
203248	SOUTHERN UNION CO	CF–04
092344	SOUTHLAND CORP	CF–02
788132	SOUTHLAND ESTATE WINERY INC	CF–08
071546	SOUTHLAND NATIONAL INSURANCE CORP	CF–08
701996	SOUTHMARK CORP	CF–03
797504	SOUTHMARK CRCA HEALTH CARE INCOME FUND I	CF–06
778921	SOUTHMARK EQUITY PARTNERS II LTD	CF–05
793307	SOUTHMARK EQUITY PARTNERS III LTD	CF–05
810481	SOUTHMARK PRIME PLUS L P	CF–05
758745	SOUTHMARK REALTY PARTNERS II LTD	CF–05
734761	SOUTHMARK REALTY PARTNERS LTD	CF–05
820114	SOUTHNET CORP	CF–08
859747	SOUTHSHORE CORP /CO	CF–10
703970	SOUTHSIDE BANCSHARES CORP	CF–08
092081	SOUTHTRUST CORP	CF–02
813619	SOUTHWALL TECHNOLOGIES INC /DE/	CF–05
701983	SOUTHWARD VENTURES DEPOSITARY TRUST	CF–08
092380	SOUTHWEST AIRLINES CO	CF–02
885942	SOUTHWEST BANCSHARES INC /NEW/	CF–10
719961	SOUTHWEST CAFES INC	CF–06
217222	SOUTHWEST CAPITAL CORP	CF–09
092416	SOUTHWEST GAS CORP	CF–02
315849	SOUTHWEST GEORGIA FINANCIAL CORP	CF–06
853868	SOUTHWEST INFORMATION & EDUCATION UTILIT	CF–10
092440	SOUTHWEST NATIONAL CORP	CF–07
859904	SOUTHWEST OIL & GAS 1990–91 INCOME PROGRAM	CF–10
847320	SOUTHWEST OIL & GAS INCOME FUND IX–A LP	CF–10
808028	SOUTHWEST OIL & GAS INCOME FUND VII A L	CF–07
825881	SOUTHWEST OIL & GAS INCOME FUND VIII–A L	CF–09
859905	SOUTHWEST OIL & GAS INCOME FUND X–A LP	CF–10
859906	SOUTHWEST OIL & GAS INCOME FUND X–B LP	CF–10
859907	SOUTHWEST OIL & GAS INCOME FUND X–C LP	CF–10
702991	SOUTHWEST REALTY LTD	CF–05
782149	SOUTHWEST ROYALTIES INC INCOME FUND V	CF–07
796489	SOUTHWEST ROYALTIES INC INCOME FUND VI	CF–07
859909	SOUTHWEST ROYALTIES INSTITUTIONAL 1990–91 INCOME PROGRAM	CF–10
859910	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME FUND X–A LP	CF–10
859911	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME FUND X–B LP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
859912	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME FUND X–C LP	CF–10
847384	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME IX–B LP	CF–10
810117	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME VII–B LP	CF–07
825886	SOUTHWEST ROYALTIES INSTITUTIONAL INCOME VIII–B LP	CF–09
878520	SOUTHWEST SECURITIES GROUP INC	CF–10
092472	SOUTHWEST WATER CO	CF–05
798263	SOUTHWESTERN BELL CAPITAL CORP	CF–01
732717	SOUTHWESTERN BELL CORP	CF–01
092476	SOUTHWESTERN BELL TELEPHONE CO	CF–01
092487	SOUTHWESTERN ELECTRIC POWER CO	CF–01
092488	SOUTHWESTERN ELECTRIC SERVICE CO	CF–05
007332	SOUTHWESTERN ENERGY CO	CF–03
092521	SOUTHWESTERN PUBLIC SERVICE CO	CF–02
811830	SOVEREIGN BANCORP INC	CF–06
886142	SPACELABS MEDICAL INC	CF–10
775298	SPAGHETTI WAREHOUSE INC	CF–06
718924	SPAN AMERICA MEDICAL SYSTEMS INC	CF–06
732046	SPANTEL CORP	CF–09
838171	SPARTA CORP	CF–09
875623	SPARTA INC /DE	CF–10
819981	SPARTA SURGICAL CORP	CF–08
743238	SPARTAN MOTORS INC	CF–06
877422	SPARTAN STORES INC	CF–10
077597	SPARTECH CORP	CF–04
092679	SPARTON CORP	CF–04
746425	SPEAR FINANCIAL SERVICES INC	CF–06
844164	SPECIAL DELIVERY SYSTEMS INC	CF–09
875525	SPECIAL DEVICES INC /DE	CF–10
824768	SPECIALTY RETAIL SERVICES INC	CF–07
840570	SPECIALTY RETAIL VENTURES INC	CF–09
846723	SPECIALTY RETAILERS INC /DE/	CF–03
777277	SPECS MUSIC INC	CF–06
092739	SPECTEX INDUSTRIES INC	CF–07
885459	SPECTRAL DIAGNOSTICS INC	CF–10
718487	SPECTRAN CORP	CF–07
092769	SPECTRUM CONTROL INC	CF–05
830985	SPECTRUM DATATECH INC	CF–08
880354	SPECTRUM DIAGNOSTICS SPA	CF–10
741212	SPECTRUM FINANCIAL CORP	CF–01
812551	SPECTRUM INFORMATION TECHNOLOGIES INC	CF–07
319013	SPECTRUM LABORATORIES INC /CA	CF–08
875579	SPECTRUM PHARMACEUTICAL CORP	CF–10
771504	SPEED O PRINT BUSINESS MACHINES CORP /DE	CF–07
092827	SPEIZMAN INDUSTRIES INC /DE/	CF–07
845568	SPELLING ENTERTAINMENT INC	CF–10
729499	SPENDTHRIFT FARM INC	CF–08
823190	SPERZEL NV INC /NV/	CF–09
796117	SPHINX MINING INC	CF–08
881793	SPHINX PHARMACEUTICALS CORP	CF–10
819898	SPI HOLDING INC	CF–03
723046	SPI PHARMACEUTICALS INC	CF–05
276641	SPIEGEL INC	CF–02
867038	SPINDLETOP OIL & GAS CO	CF–10
801343	SPINNAKER SOFTWARE CORP/MN	CF–07
731657	SPIRE CORP	CF–06
315545	SPM GROUP INC	CF–09
872855	SPORT SUPPLY GROUP INC	CF–10
727503	SPORTING LIFE INC	CF–07
093003	SPORTS ARENAS INC	CF–06
814254	SPORTS ENTERTAINMENT GROUP INC	CF–08
863745	SPORTS LEISURE INC /DE	CF–10
873105	SPORTS MEDIA INC	CF–10
791450	SPORTSMANS GUIDE INC	CF–08
884801	SPORTSTOWN INC/DE/	CF–10
866708	SPORTSWORLD 2000 INC	CF–10
814564	SPRAGUE TECHNOLOGIES INC	CF–03
825042	SPRING BANCORP INC	CF–08
093102	SPRINGS INDUSTRIES INC	CF–02
093109	SPROUSE REITZ STORES INC	CF–05
093444	SPS TECHNOLOGIES INC	CF–04
882741	SPS TRANSACTION SERVICES INC	CF–10
088205	SPX CORP	CF–03

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
093134	SQUARE INDUSTRIES INC	CF–05
808220	SSE TELECOM INC	CF–08
814248	ST IVES LABORATORIES INC	CF–05
086251	ST JOSEPH LIGHT & POWER CO	CF–04
833212	ST JOSEPHS PHYSICIAN ASSOCIATES INC	CF–09
884139	ST JUDE CAPITAL RESOURCES INC	CF–10
203077	ST JUDE MEDICAL INC	CF–04
086264	ST LAWRENCE SEAWAY CORP	CF–08
810578	ST PAUL BANCORP INC	CF–02
086312	ST PAUL COMPANIES INC /MN/	CF–01
742167	ST SYSTEMS INC	CF–09
718937	STAAR SURGICAL CORP	CF–06
885073	STAC ELECTRONICS/CA/	CF–10
720480	STAFF BUILDERS INC /DE/	CF–05
811933	STAGE II APPAREL CORP	CF–05
701869	STAMFORD CAPITAL GROUP INC	CF–05
805890	STAMFORD TOWERS DEPOSITARY CORP	CF–09
799149	STAMFORD TOWERS LIMITED PARTNERSHIP	CF–05
320549	STAN WEST MINING CORP	CF–08
093308	STANDARD BRANDS PAINT CO	CF–04
093319	STANDARD COMMERCIAL CORP	CF–03
205921	STANDARD ENERGY CORP	CF–08
093379	STANDARD LOGIC INC	CF–08
093383	STANDARD METALS CORP	CF–07
093384	STANDARD MICROSYSTEMS CORP	CF–05
093389	STANDARD MOTOR PRODUCTS INC	CF–03
831978	STANDARD OIL & EXPLORATION OF DELAWARE I	CF–08
878560	STANDARD PACIFIC CORP /DE/	CF–10
093448	STANDARD PRODUCTS CO	CF–03
093456	STANDARD REGISTER CO	CF–03
310354	STANDEX INTERNATIONAL CORP/DE/	CF–04
879969	STANDISH CARE CO /DE	CF–10
725727	STANFORD TELECOMMUNICATIONS INC	CF–05
093542	STANHOME INC	CF–03
797465	STANLEY INTERIORS CORP	CF–04
093556	STANLEY WORKS	CF–02
093566	STANSBURY HOLDINGS CORP	CF–06
203285	STAODYN INC	CF–07
791519	STAPLES INC	CF–05
819690	STAR ACQUISITIONS CORP	CF–09
036678	STAR BANC CORP /DE/	CF–03
806842	STAR CLASSICS INC	CF–07
874038	STAR MULTI CARE SERVICES INC	CF–10
839516	STAR PARTNERS II LTD	CF–09
820760	STAR PARTNERS LTD	CF–09
827065	STAR RESOURCES INC /DE/	CF–09
828944	STAR STATES CORP	CF–09
733871	STAR TECHNOLOGIES INC	CF–06
887557	STARBUCKS CORPORATION	CF–10
850083	STARLIGHT ACQUISITIONS INC	CF–10
093675	STARRETT HOUSING CORP	CF–04
093676	STARRETT L S CO	CF–04
812951	STARS & STRIPES INVESTMENTS INC	CF–09
796040	STARS TO GO INC	CF–06
815029	STARSTREAM COMMUNICATIONS GROUP INC	CF–08
874977	STATE AUTO FINANCIAL CORP	CF–10
723458	STATE BANCORP INC	CF–05
745614	STATE FINANCIAL SERVICES CORP	CF–07
766842	STATE FIRST FINANCIAL CORP	CF–07
093736	STATE O MAINE INC	CF–05
874097	STATE OF THE ART INC /CA	CF–10
093751	STATE STREET BOSTON CORP	CF–02
093779	STATESMAN GROUP INC	CF–09
784259	STATESWEST AIRLINES INC	CF–06
700722	STATEWIDE BANCORP	CF–07
826615	STAUN BANCORP INC	CF–08
094170	STEEGO CORP	CF–05
820960	STEEL OF WEST VIRGINIA INC	CF–05
771790	STEEL TECHNOLOGIES INC	CF–05
884940	STEIN MART INC	CF–10
740401	STELLAR PETROLEUM INC	CF–08
094049	STEPAN CO	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
094056	STEPHAN CO	CF–08
093451	STERLING BANCORP	CF–04
702170	STERLING BANCORPORATION /CA/	CF–06
795662	STERLING CHEMICALS INC	CF–03
094136	STERLING ELECTRONICS CORP	CF–06
852000	STERLING ENTERPRISES INC	CF–10
094140	STERLING FINANCIAL CORP /MO/	CF–08
811671	STERLING FINANCIAL CORP /PA/	CF–04
891106	STERLING FINANCIAL CORP /WA/	CF–10
721538	STERLING FUEL RESOURCES DRILLING FUND 1983–1	CF–07
722439	STERLING FUEL RESOURCES DRILLING FUND 1983–2	CF–07
748858	STERLING FUEL RESOURCES DRILLING FUND 1984–1	CF–09
748859	STERLING FUEL RESOURCES DRILLING FUND 1984–2	CF–07
356448	STERLING GAS DRILLING FUND 1981	CF–08
704202	STERLING GAS DRILLING FUND 1982	CF–08
771557	STERLING HISTORIC INVESTORS LP	CF–09
829322	STERLING INVESTMENTS LTD	CF–09
819221	STERLING MEDICAL SYSTEMS INC /UT/	CF–07
094167	STERLING OIL OF OKLAHOMA INC	CF–09
052522	STERLING OPTICAL CORP	CF–05
716714	STERLING SOFTWARE INC	CF–04
094185	STERLING SUGARS INC	CF–06
817644	STEVENS GRAPHICS CORP	CF–05
792643	STEVES HOMEMADE ICE CREAM INC	CF–06
731933	STEVIA CO INC	CF–08
094328	STEWART & STEVENSON SERVICES INC	CF–04
878522	STEWART ENTERPRISES INC	CF–10
094344	STEWART INFORMATION SERVICES CORP	CF–05
094369	STEWART SANDWICHES INC	CF–06
720672	STIFEL FINANCIAL CORP	CF–04
719272	STIMUTECH INC	CF–09
777538	STOKELY USA INC	CF–04
094567	STOKELY VAN CAMP INC	CF–01
094601	STONE & WEBSTER INC	CF–03
094610	STONE CONTAINER CORP	CF–02
718431	STONE MEDICAL SUPPLY CORP	CF–08
831674	STONE MOUNTAIN INDUSTRIES INC	CF–09
852554	STONE SAVANNAH RIVER PULP & PAPER CORP	CF–10
074783	STONERIDGE RESOURCES INC	CF–03
880267	STOP & SHOP COMPANIES INC /DE/	CF–10
318380	STORAGE EQUITIES INC	CF–04
839477	STORAGE PROPERTIES INC	CF–09
094673	STORAGE TECHNOLOGY CORP	CF–03
822614	STOTLER GROUP INC	CF–04
810829	STRATAMERICA CORP	CF–06
845414	STRATEGIC ABSTRACT & TITLE CORP	CF–08
073822	STRATEGIC DISTRIBUTION INC	CF–08
836435	STRATFORD AMERICAN CORP	CF–06
751418	STRATFORD FINANCIAL GROUP LTD /NY/	CF–08
723610	STRATUS COMPUTER INC	CF–04
778977	STRAUSS LEVI ASSOCIATES INC	CF–02
094855	STRAWBRIDGE & CLOTHIER	CF–03
094887	STRIDE RITE CORP	CF–04
352944	STRIKER PETROLEUM CORP	CF–07
849682	STRINGS LTD	CF–08
803515	STROBER ORGANIZATION INC	CF–05
788902	STRUCTOFAB INC	CF–08
820235	STRUCTURAL DYNAMICS RESEARCH CORP /OH/	CF–05
862099	STRUCTURED ASSET SECURITIES CORP SERIES 1989–1	CF–10
862100	STRUCTURED ASSET SECURITIES CORP SERIES 1989–2	CF–10
808851	STRUCTURED ASSET SECURITIES CORPORATION	CF–09
094945	STRUTHERS OIL & GAS CORP	CF–08
094947	STRUTHERS WELLS CORP	CF–06
310764	STRYKER CORP	CF–04
744795	STUARTS DEPARTMENT STORES INC	CF–05
095029	STURM RUGER & CO INC	CF–05
095045	STV ENGINEERS INC	CF–05
095047	STYLEX HOMES INC	CF–09
095052	SUAVE SHOE CORP	CF–05
356981	SUBURBAN BANCORP INC /DE/	CF–01
793080	SUBURBAN BANKSHARES INC /FL	CF–09
881397	SUBURBFED FINANCIAL CORP	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
811801	SUDBURY INC	CF–04
802763	SUFFIELD FINANCIAL CORP	CF–07
754673	SUFFOLK BANCORP	CF–04
726712	SULCUS COMPUTER CORP	CF–08
861290	SULLIVAN DENTAL PRODUCTS INC	CF–10
310438	SUMMA MEDICAL CORP	CF–07
777517	SUMMA RX LABORATORIES INC	CF–08
818470	SUMMAGRAPHICS CORP	CF–05
352952	SUMMCORP	CF–07
852803	SUMMIT BANCORP /OH/	CF–10
879096	SUMMIT BANCORP INC	CF–10
200754	SUMMIT BANCORPORATION	CF–07
745344	SUMMIT BANCSHARES INC /TX/	CF–05
353203	SUMMIT BANCSHARES INC/CA	CF–06
820067	SUMMIT BANK CORP	CF–08
875192	SUMMIT CARE CORP	CF–10
855927	SUMMIT ENVIRONMENTAL GROUP INC	CF–10
856223	SUMMIT FINANCIAL CORP	CF–10
725555	SUMMIT HEALTH LTD	CF–04
355730	SUMMIT OILFIELD CORP	CF–06
868016	SUMMIT SECURITIES INC /ID/	CF–10
855366	SUMMIT TAX CREDIT PROPERTIES I L P	CF–10
786156	SUMMIT TAX EXEMPT BOND FUND LP	CF–04
792924	SUMMIT TAX EXEMPT L P II	CF–04
813902	SUMMIT TECHNOLOGY INC	CF–07
713975	SUN BANCORP INC	CF–09
095302	SUN CITY INDUSTRIES INC	CF–01
095304	SUN CO INC	CF–01
319129	SUN COAST PLASTICS INC/DE/	CF–06
807396	SUN DISTRIBUTORS L P	CF–04
778201	SUN ENERGY PARTNERS LP	CF–02
878802	SUN EXPRESS GROUP INC	CF–10
841360	SUN HARBOR FINANCIAL RESOURCES INC	CF–10
709519	SUN MICROSYSTEMS INC	CF–02
856711	SUN SPORTSWEAR INC	CF–05
874690	SUN TELEVISION & APPLIANCES INC	CF–10
095366	SUNAIR ELECTRONICS INC	CF–06
095370	SUNBEAM CORP/DE/	CF–03
783319	SUNBELT NURSERY GROUP INC	CF–10
863527	SUNDOWNER OFFSHORE SERVICES INC	CF–10
095395	SUNDSTRAND CORP /DE/	CF–02
789388	SUNGARD DATA SYSTEMS INC	CF–04
067903	SUNGROUP INC	CF–06
727165	SUNGROWTH PROPERTY INVESTORS LTD	CF–07
312540	SUNLITE INC	CF–06
814071	SUNLITE TECHNOLOGIES CORP	CF–08
701709	SUNRISE BANCORP	CF–08
840115	SUNRISE BANCORP INC /DE	CF–09
874792	SUNRISE ENERGY SERVICES INC	CF–10
879022	SUNRISE LEASING CORPORATION	CF–10
720577	SUNRISE MEDICAL INC	CF–05
818695	SUNRISE PRESCHOOLS INC/DE/	CF–08
846771	SUNRISE TECHNOLOGIES INC	CF–08
095477	SUNSHINE FIFTY INC	CF–07
095479	SUNSHINE JR STORES INC	CF–05
833376	SUNSHINE MINING CO /DE	CF–09
317083	SUNSHINE PRECIOUS METALS INC	CF–05
095490	SUNSTAR FOODS INC	CF–07
839219	SUNSTYLE CORP	CF–07
750556	SUNTRUST BANKS INC	CF–02
789879	SUNWALKER DEVELOPMENT INC	CF–08
313042	SUNWARD TECHNOLOGIES INC	CF–05
036758	SUNWEST FINANCIAL SERVICES INC	CF–03
700664	SUPER 8 ECONOMY LODGING IV LTD	CF–07
316554	SUPER 8 MOTELS II LTD	CF–07
317859	SUPER 8 MOTELS III LTD	CF–07
311174	SUPER 8 MOTELS LTD	CF–07
316297	SUPER 8 MOTELS NORTHWEST I	CF–09
701258	SUPER 8 MOTELS NORTHWEST II	CF–09
313299	SUPER 8 MOTELS TEXAS LTD	CF–09
095504	SUPER FOOD SERVICES INC	CF–04
832453	SUPER FUND PREFERRED LTD PARTNERSHIP	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
854728	SUPER RITE FOODS HOLDINGS CORP	CF–10
731133	SUPER RITE FOODS INC	CF–04
095521	SUPER VALU STORES INC	CF–02
095552	SUPERIOR INDUSTRIES INTERNATIONAL INC	CF–04
095574	SUPERIOR SURGICAL MANUFACTURING CO INC	CF–05
771935	SUPERIOR TELETEC INC	CF–05
885592	SUPERMAC TECHNOLOGY INC	CF–10
832508	SUPERMAIL INTERNATIONAL INC	CF–08
821139	SUPERMARKETS GENERAL HOLDINGS CORP	CF–02
730000	SUPERTEX INC	CF–06
095618	SUPRADUR COMPANIES INC	CF–06
872867	SUPREMA SPECIALTIES INC	CF–10
095620	SUPREME EQUIPMENT & SYSTEMS CORP	CF–06
801412	SURE HAIR INC	CF–08
784932	SURETY CAPITAL CORP /DE/	CF–07
722692	SURGICAL CARE AFFILIATES INC	CF–05
854099	SURGICAL LASER TECHNOLOGIES INC /DE/	CF–06
745788	SURGIDYNE INC	CF–08
844892	SURREY ENTERPRISES INC	CF–10
095676	SURVIVAL TECHNOLOGY INC	CF–06
700863	SUSQUEHANNA BANCSHARES INC	CF–07
876320	SUSSEX VENTURES LTD	CF–10
728331	SUTRON CORP	CF–07
095779	SWANK INC	CF–05
351817	SWIFT ENERGY CO	CF–05
806614	SWIFT ENERGY INCOME PARTNERS 1986–B LTD	CF–08
811957	SWIFT ENERGY INCOME PARTNERS 1986–C LTD	CF–07
814414	SWIFT ENERGY INCOME PARTNERS 1986–D LTD	CF–07
820155	SWIFT ENERGY INCOME PARTNERS 1987–A LTD	CF–07
825167	SWIFT ENERGY INCOME PARTNERS 1987–B LTD	CF–06
831329	SWIFT ENERGY INCOME PARTNERS 1987–C LTD	CF–06
832872	SWIFT ENERGY INCOME PARTNERS 1987–D LTD	CF–10
837752	SWIFT ENERGY INCOME PARTNERS 1988–A LTD	CF–10
842784	SWIFT ENERGY INCOME PARTNERS 1988–B LTD	CF–09
847786	SWIFT ENERGY INCOME PARTNERS 1988–C LTD	CF–10
854220	SWIFT ENERGY INCOME PARTNERS 1989–B LTD	CF–10
867193	SWIFT ENERGY INCOME PARTNERS 1990–A LTD	CF–10
869836	SWIFT ENERGY INCOME PARTNERS 1990–C LTD	CF–10
842785	SWIFT ENERGY MANAGED PENSION ASSETS PART 1988–1L	CF–09
850425	SWIFT ENERGY MANAGED PENSION ASSETS PART 1988–2L	CF–10
837753	SWIFT ENERGY MANAGED PENSION ASSETS PART 1988–AL	CF–10
842787	SWIFT ENERGY MANAGED PENSION ASSETS PART 1988–BL	CF–09
847806	SWIFT ENERGY MANAGED PENSION ASSETS PART 1988–CL	CF–10
854864	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–1L	CF–10
857495	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–2L	CF–10
850424	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–AL	CF–10
854302	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–BL	CF–10
857531	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–CL	CF–10
861761	SWIFT ENERGY MANAGED PENSION ASSETS PART 1989–DL	CF–10
868227	SWIFT ENERGY MANAGED PENSION ASSETS PARTNERSHIP 1990–A LTD	CF–10
869684	SWIFT ENERGY MANAGED PENSION ASSETS PARTNERSHIP 1990–C LTD	CF–10
873780	SWIFT ENERGY MANAGED PENSION ASSETS PARTNERSHIP 1990–D LTD	CF–10
874957	SWIFT ENERGY MANAGED PENSION ASSETS PARTNERSHIP 1991–A LTD	CF–10
879745	SWIFT ENERGY PENSION PARTNERS 1991–A LTD	CF–10
885556	SWIFT ENERGY PENSION PARTNERS 1991–B LTD	CF–10
863557	SWIFT TRANSPORTATION CO INC	CF–10
888916	SWING N SLIDE CORP /DE/	CF–10
095898	SWISS CHALET INC	CF–07
846379	SWISS SUN INTERNATIONAL LTD	CF–10
354874	SWITCHCO INC	CF–06
832816	SYBRON CHEMICAL INDUSTRIES INC	CF–09
832815	SYBRON CHEMICALS INC	CF–09
861291	SYLVAN FOODS HOLDINGS INC	CF–10
350615	SYM TEK SYSTEMS INC	CF–06
849399	SYMANTEC CORP	CF–05
278352	SYMBOL TECHNOLOGIES INC	CF–04
745664	SYMBOLICS INC	CF–05
095944	SYMETRICS INDUSTRIES INC	CF–08
872443	SYMIX SYSTEMS INC	CF–10
095948	SYMMAR INC	CF–09
724742	SYMS CORP	CF–04
095953	SYNALLOY CORP	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
719483	SYNBIOTICS CORP	CF–06
202763	SYNCOR INTERNATIONAL CORP /DE/	CF–01
710807	SYNERCOM TECHNOLOGY INC	CF–06
730358	SYNERGEN INC	CF–05
724264	SYNERGETICS INTERNATIONAL INC	CF–08
095986	SYNERGISTICS INC	CF–08
852332	SYNERGY FUNDING INC	CF–10
856669	SYNESYS INC	CF–10
850436	SYNETIC INC	CF–05
883241	SYNOPSYS INC	CF–10
816530	SYNOPTICS COMMUNICATIONS INC	CF–05
018349	SYNOVUS FINANCIAL CORP	CF–07
351940	SYNTECH INTERNATIONAL INC	CF–06
096000	SYNTEX CORP	CF–02
749290	SYNTHETECH INC	CF–08
833844	SYNTHETIC BLOOD & MEDICAL TECHNOLOGIES I	CF–09
034956	SYNTHETIC BLOOD INTERNATIONAL INC	CF–09
809803	SYNTHETIC INDUSTRIES INC	CF–04
318280	SYNTREX INC	CF–06
794627	SYNTRO CORP /DE/	CF–07
880865	SYQUEST TECHNOLOGY INC	CF–10
096057	SYS	CF–08
096021	SYSCO CORP	CF–02
202584	SYSTEM ENERGY RESOURCES INC	CF–02
317781	SYSTEM INDUSTRIES INC	CF–05
808207	SYSTEM SOFTWARE ASSOCIATES INC	CF–05
876428	SYSTEMIX INC /DE	CF–10
707606	SYSTEMS & COMPUTER TECHNOLOGY CORP	CF–05
705581	SYSTEMS ASSURANCE CORP /ME/	CF–09
713412	SYSTEMS CENTER INC /DE/	CF–05
756824	SYSTEMS TECHNOLOGY ASSOCIATES INC	CF–08
819346	SYSTEMS WEST INC	CF–08
096079	SYSTONETICS INC	CF–08
822321	T A BUSCAGLIA CO INC	CF–10
744218	T CELL SCIENCES INC	CF–06
847841	T SF COMMUNICATIONS CORP	CF–05
830735	T2 MEDICAL INC	CF–04
096116	TAB PRODUCTS CO	CF–05
831490	TABOR ENVIRONMENTAL SERVICES INC	CF–08
318830	TACOMA BOATBUILDING CO	CF–05
718543	TAGO INC	CF–08
791956	TAHOE CO INC /CO/	CF–08
871012	TAJ MAHAL HOLDING CORP	CF–10
866255	TAKECARE INC	CF–10
096207	TAL CAP INC	CF–08
814855	TALCON LP	CF–05
828827	TALKING RINGS ENTERTAINMENT INC	CF–09
096238	TALLEY INDUSTRIES INC	CF–02
096277	TAMBRANDS INC	CF–03
096271	TAMPA ELECTRIC CO	CF–09
835949	TAMPA FOODS L P	CF–09
315180	TANDEM COMPUTERS INC /DE/	CF–02
350068	TANDON CORP	CF–04
869487	TANDY BRANDS ACCESSORIES INC	CF–10
096289	TANDY CORP /DE/	CF–02
818153	TANDY CREDIT CORP	CF–08
096294	TANDYCRAFTS INC	CF–05
867888	TANKNOLOGY ENVIRONMENTAL INC /TX/	CF–10
353821	TAPE SPECIALTY INC	CF–08
814678	TARA BANKSHARES CORP	CF–06
882238	TARGET THERAPEUTICS INC	CF–10
855585	TARIS INC	CF–10
778701	TARRAGON CORP	CF–09
318346	TASA PRODUCTS LTD	CF–06
096412	TASTY BAKING CO	CF–05
225926	TAURUS PETROLEUM INC /CO/	CF–08
850098	TAYLOR ANN HOLDINGS INC	CF–03
850090	TAYLOR ANN INC	CF–10
096536	TAYLOR DEVICES INC	CF–07
853270	TAYLOR EQUITIES INC	CF–10
718449	TBC CORP	CF–04
882320	TC GP INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
700997	TCA CABLE TV INC	CF–04
740693	TCBY ENTERPRISES INC	CF–04
820083	TCC EQUIPMENT INCOME FUND	CF–07
814184	TCF FINANCIAL CORP	CF–03
357064	TCI INTERNATIONAL INC	CF–05
733729	TCS ENTERPRISES INC	CF–07
716757	TDINDUSTRIES INC	CF–06
318833	TEAM INC	CF–05
352860	TECFIN CORP	CF–08
790703	TECH DATA CORP	CF–05
886912	TECH ELECTRO INDUSTRIES INC/TX	CF–10
825410	TECH OPS LANDAUER INC	CF–06
825411	TECH OPS SEVCON INC	CF–07
096669	TECH SYM CORP	CF–04
766887	TECH TIME INC	CF–08
740878	TECHE BANCSHARES INC	CF–06
814081	TECHKNITS INC	CF–07
096677	TECHNALYSIS CORP	CF–07
842023	TECHNE CORP /MN/	CF–07
096699	TECHNICAL COMMUNICATIONS CORP	CF–07
704562	TECHNICLONE INTERNATIONAL CORP	CF–08
831888	TECHNICRAFT FINANCIAL LTD	CF–09
096763	TECHNITROL INC	CF–05
315777	TECHNODYNE INC	CF–06
735703	TECHNOLOGY 80 INC	CF–08
770719	TECHNOLOGY DEVELOPMENT CORP	CF–06
744964	TECHNOLOGY FUNDING PARTNERS I	CF–07
772001	TECHNOLOGY FUNDING PARTNERS II	CF–07
764062	TECHNOLOGY FUNDING SECURED INVESTORS I	CF–06
764061	TECHNOLOGY FUNDING SECURED INVESTORS II	CF–06
844217	TECHNOLOGY FUNDING SECURED INVESTORS III	CF–09
768914	TECHNOLOGY GENERAL CORP	CF–07
201040	TECHNOLOGY INTERNATIONAL LTD	CF–08
351115	TECHNOLOGY MARKETING INC	CF–07
741556	TECHNOLOGY RESEARCH CORP	CF–07
877645	TECHNOLOGY SOLUTIONS COMPANY	CF–10
318523	TECHSCIENCE INDUSTRIES INC	CF–08
350563	TECO ENERGY INC	CF–02
813895	TECOGEN INC	CF–06
769592	TECON INC /UT/	CF–09
096831	TECUMSEH PRODUCTS CO	CF–03
277377	TEECO PROPERTIES LP	CF–08
840257	TEJAS GAS CORP /DE/	CF–09
868576	TEJAS POWER CORP	CF–10
096869	TEJON RANCH CO	CF–05
790705	TEKELEC	CF–06
875315	TEKNEKRON COMMUNICATIONS SYSTEMS INC / NV	CF–10
096879	TEKTRONIX INC	CF–03
756767	TEL ELECTRONICS INC	CF–08
096885	TEL INSTRUMENT ELECTRONICS CORP	CF–09
097148	TEL OFFSHORE TRUST	CF–07
827082	TELCO COMMUNICATIONS INC	CF–09
736893	TELCO SYSTEMS INC /DE/	CF–05
096903	TELE COMMUNICATIONS INC	CF–02
813565	TELE OPTICS INC	CF–07
726451	TELEBYTE TECHNOLOGY INC	CF–08
741038	TELECALC INC	CF–08
096918	TELECOM CORP	CF–05
725929	TELECOMMUNICATION PRODUCTS INC	CF–08
845394	TELECOMMUNICATIONS GROWTH & INCOME FUND	CF–10
874394	TELECOMMUNICATIONS INCOME FUND IX LP	CF–10
048107	TELECONCEPTS CORP	CF–07
754435	TELECONFERENCING SYSTEMS INTERNATIONAL I	CF–08
096935	TELEDYNE INC	CF–02
096943	TELEFLEX INC	CF–03
801313	TELEMATICS INTERNATIONAL INC /FL/	CF–05
806083	TELEMUNDO GROUP INC	CF–03
810018	TELENETICS CORP	CF–08
096966	TELEPHONE & DATA SYSTEMS INC	CF–03
715805	TELEPHONE SPECIALISTS INC	CF–08
789754	TELEQUEST INC	CF–07
832175	TELESCAN INC	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
351978	TELESPHERE COMMUNICATIONS INC	CF–05
312979	TELETEK INC	CF–08
790238	TELETIMER INTERNATIONAL INC	CF–08
722828	TELETRAK ADVANCED TECHNOLOGY SYSTEMS INC	CF–08
353779	TELEVIDEO SYSTEMS INC	CF–05
700800	TELEVISION TECHNOLOGY CORP	CF–07
857668	TELEX COMMUNICATIONS INC	CF–10
869851	TELICONICS INC	CF–10
845047	TELIDENT INC /MN/	CF–10
317771	TELLABS INC	CF–04
883719	TELMED INC	CF–10
096890	TELTONE CORP	CF–07
097052	TELTRONICS INC	CF–07
839443	TELVUE CORP	CF–08
352495	TELXON CORP	CF–04
728392	TEMCO NATIONAL CORP	CF–06
731939	TEMPLE INLAND INC	CF–02
703877	TEMPLETON 82 B LTD	CF–08
794450	TEMPO LP INC	CF–09
110740	TEMTEX INDUSTRIES INC	CF–06
858367	TEN HOLDINGS INC	CF–10
804731	TENERA LP	CF–06
845696	TENET INFORMATION SERVICES INC	CF–07
097134	TENNANT CO	CF–05
805019	TENNECO CREDIT CORP	CF–02
823549	TENNECO INC /DE/	CF–02
867662	TENNESSEE BANCORP INC	CF–10
097142	TENNESSEE GAS PIPELINE CO	CF–02
097184	TENNEY ENGINEERING INC	CF–06
097210	TERADYNE INC	CF–03
097216	TEREX CORP	CF–03
726431	TERMIFLEX CORP	CF–07
841075	TERMINAL APPLICATIONS GROUP INC	CF–07
097224	TERMINAL DATA CORP	CF–06
097258	TERRAMAR CORP	CF–09
720481	TERRANO CORP	CF–07
319770	TERRITORIAL RESOURCES INC	CF–08
865457	TESCORP INC	CF–10
050104	TESORO PETROLEUM CORP /NEW/	CF–03
097349	TEXACO INC	CF–02
846905	TEXAS AMERICAN GROUP INC	CF–10
887023	TEXAS BIOTECHNOLOGY CORP /DE/	CF–10
097432	TEXAS EASTERN TRANSMISSION CORP	CF–09
097452	TEXAS GAS TRANSMISSION CORP	CF–03
097472	TEXAS INDUSTRIES INC	CF–03
097476	TEXAS INSTRUMENTS INC	CF–02
869369	TEXAS MERIDIAN RESOURCES CORPORATION	CF–10
022767	TEXAS NEW MEXICO POWER CO	CF–03
097517	TEXAS PACIFIC LAND TRUST	CF–06
787648	TEXAS REGIONAL BANCSHARES INC	CF–08
806583	TEXAS SECURITIES INC	CF–08
813764	TEXAS SECURITY BANCSHARES INC	CF–04
843523	TEXAS TORTILLA BAKERY INC	CF–09
097561	TEXAS UTILITIES CO	CF–02
710182	TEXAS UTILITIES ELECTRIC CO	CF–06
315261	TEXAS VANGUARD OIL CO	CF–08
097579	TEXFI INDUSTRIES INC	CF–05
352507	TEXLAND DRILLING PROGRAM 1981	CF–09
312827	TEXON ENERGY CORP	CF–06
771984	TEXSCAN CORP/DE	CF–06
853086	TEXTAINER EQUIPMENT INCOME FUND II L P	CF–10
866888	TEXTAINER EQUIPMENT INCOME FUND III L P	CF–10
882288	TEXTAINER EQUIPMENT INCOME FUND IV L P	CF–10
217346	TEXTRON INC	CF–02
799165	TGC INDUSTRIES INC	CF–08
319650	TGX CORP	CF–04
354639	THACKERAY CORP	CF–06
853833	THEME FACTORY INC	CF–10
796762	THERAGENICS CORP	CF–07
761800	THERAPEUTIC TECHNOLOGIES INC	CF–08
885015	THERATECH INC /UT/	CF–10
786129	THERMACOR TECHNOLOGY INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
850660	THERMADYNE HOLDINGS CORP	CF–10
822795	THERMADYNE INDUSTRIES INC	CF–03
313277	THERMAL ENERGY STORAGE INC	CF–09
097725	THERMAL EXPLORATION CO	CF–07
097726	THERMAL INDUSTRIES INC	CF–06
319239	THERMAL PROFILES INC	CF–06
721356	THERMEDICS INC	CF–05
841939	THERMO CARDIOSYSTEMS INC	CF–06
097745	THERMO ELECTRON CORP	CF–03
886346	THERMO FIBERTEK INC	CF–10
795986	THERMO INSTRUMENT SYSTEMS INC	CF–04
796038	THERMO PROCESS SYSTEMS INC	CF–05
351902	THERMODYNETICS INC	CF–07
875316	THERMOTREX CORP	CF–10
732240	THERMWOOD CORP	CF–07
068366	THIOKOL CORP /DE/	CF–03
858369	THIRTEEN HOLDINGS INC	CF–10
097854	THOMAS & BETTS CORP	CF–03
097886	THOMAS INDUSTRIES INC	CF–03
097931	THOMASTON MILLS INC	CF–05
822426	THOMSON ADVISORY GROUP L P	CF–06
320167	THOMSON DIAMOND TRUST JEFFERSON COLLECTI	CF–08
770327	THOMSON FINANCIAL FUTURES PARTNERS II	CF–07
003933	THOR ENERGY RESOURCES INC	CF–06
730263	THOR INDUSTRIES INC	CF–05
350907	THORATEC LABORATORIES CORP	CF–08
038851	THORN APPLE VALLEY INC	CF–05
312187	THOUSAND TRAILS INC	CF–05
865570	THQ INC	CF–10
034169	THREE D DEPARTMENTS INC	CF–06
032272	THREE FIVE SYSTEMS INC	CF–07
858361	THREE HOLDINGS INC	CF–10
820417	THRIFTY TEL INC	CF–08
721602	THT INC	CF–08
711034	THUNDER MOUNTAIN GOLD INC	CF–08
088596	TIC INTERNATIONAL CORP	CF–08
705453	TIDE WEST OIL CO	CF–07
276077	TIDELANDS ROYALTY TRUST B	CF–08
098222	TIDEWATER INC	CF–03
313309	TIE COMMUNICATIONS INC	CF–04
701374	TIERCO GROUP INC/DE	CF–05
098246	TIFFANY & CO	CF–04
714399	TIGERA GROUP INC	CF–06
277928	TII INDUSTRIES INC	CF–06
814361	TIMBERLAND CO	CF–04
875270	TIMBERLINE BANCSHARES INC	CF–10
098305	TIMBERLINE MINERALS INC	CF–08
314436	TIMBERLINE SOFTWARE CORPORATION	CF–07
711307	TIME ENERGY SYSTEMS INC	CF–07
736157	TIME WARNER INC	CF–02
098349	TIMES MIRROR CO	CF–02
098362	TIMKEN CO	CF–02
098383	TINSLEY LABORATORIES INC	CF–07
098410	TIPPERARY CORP	CF–06
833088	TIS MORTGAGE INVESTMENT CO	CF–03
032258	TITAN CORP	CF–05
725458	TITUS FOODS INC	CF–06
799205	TIVOLI VENTURES INC	CF–09
099974	TJ INTERNATIONAL INC	CF–04
849354	TJ SYSTEMS CORP	CF–10
109198	TJX COMPANIES INC /DE/	CF–01
096959	TLM CORP	CF–07
754590	TM CENTURY INC	CF–07
751288	TMBR SHARP DRILLING INC	CF–06
840543	TMI INCOME PLUS LIMITED PARTNERSHIP	CF–09
885394	TMP INLAND EMPIRE II LTD	CF–10
885051	TMP INLAND EMPIRE IV LTD	CF–10
885392	TMP INLAND EMPIRE LTD	CF–10
885049	TMP INLAND EMPIRE V LTD	CF–10
885046	TMP INLAND EMPIRE VI LTD	CF–10
887025	TMP INLAND EMPIRE VII LTD	CF–10
872836	TMP LAND MORTGAGE FUND LTD	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
835412	TMS INC	CF-09
878482	TNC MEDIA INC	CF-10
741612	TNP ENTERPRISES INC	CF-03
723615	TNR TECHNICAL INC	CF-08
881791	TNT FREIGHTWAYS CORP	CF-10
881456	TOCOR II INC	CF-10
798526	TODAY HOME ENTERTAINMENT INC	CF-07
885546	TODAYS MAN INC	CF-10
061442	TODD AO CORP	CF-06
098537	TODD SHIPYARDS CORP	CF-03
730349	TOFUTTI BRANDS INC	CF-08
098559	TOKHEIM CORP	CF-04
764297	TOKOS MEDICAL CORP	CF-10
352049	TOLEDO EDISON CO	CF-02
794170	TOLL BROTHERS INC	CF-03
092522	TOLTEC REAL ESTATE CORP	CF-07
813718	TONGA CAPITAL CORP	CF-09
098677	TOOTSIE ROLL INDUSTRIES INC	CF-04
355469	TOP AIR MANUFACTURING INC	CF-07
800055	TOP SOURCE INC	CF-07
810822	TOPOX INC	CF-09
812076	TOPPS CO INC	CF-05
874263	TOPRO INC	CF-10
888470	TOPS APPLIANCE CITY INC	CF-10
822322	TOPS INC /NY/	CF-10
822323	TOPS INC /PA/	CF-10
847555	TOPSEARCH INC	CF-10
320335	TORCHMARK CORP	CF-03
098720	TOREADOR ROYALTY CORP	CF-07
737758	TORO CO/DE	CF-04
849406	TORONTO CORP	CF-10
098752	TOROTEL INC	CF-07
074091	TOSCO CORP	CF-03
741330	TOTAL ASSETS PROTECTION INC	CF-07
803058	TOTAL RESEARCH CORP	CF-07
721683	TOTAL SYSTEM SERVICES INC	CF-05
098788	TOTH ALUMINUM CORP	CF-06
751160	TOUCHSTONE SOFTWARE CORP /CA/	CF-08
740942	TOWER BANCORP INC	CF-06
098827	TOWER PROPERTIES CO	CF-06
768608	TOWN & COUNTRY CORP	CF-04
887203	TOWNE BANCORP INC /OH	CF-10
880052	TOWNE FINANCIAL CORP /OH	CF-10
834071	TOYOTA MOTOR CREDIT CORP	CF-02
051734	TOYS R US INC	CF-02
217370	TPC COMMUNICATIONS INC	CF-08
312842	TPEX EXPLORATION INC	CF-08
096919	TPI ENTERPRISES INC	CF-03
785539	TPI LAND DEVELOPMENT III LIMITED PARTNERSHIP	CF-09
825668	TPI LAND DEVELOPMENT IV LIMITED PARTNERSHIP	CF-09
740727	TPI LAND INVESTORS II LIMITED PARTNERSHIP	CF-09
719663	TPI RESTAURANTS INC	CF-04
887603	TRACOR INC	CF-10
789605	TRADITIONAL INDUSTRIES INC	CF-05
820377	TRADUX CORP	CF-09
716438	TRAK AUTO CORP	CF-04
354867	TRAKIT CORP	CF-08
778437	TRAMMELL CROW REAL ESTATE INVESTORS	CF-04
851943	TRANS AM CAPITAL CORP	CF-10
847420	TRANS ATLANTIC VIDEO INC	CF-07
704469	TRANS FINANCIAL BANCORP INC	CF-04
099102	TRANS INDUSTRIES INC	CF-06
789577	TRANS LEASING INTERNATIONAL INC	CF-05
099106	TRANS LUX CORP	CF-05
099114	TRANS NATIONAL LEASING INC	CF-05
729661	TRANS PACIFIC BANCORP	CF-06
810020	TRANS RESOURCES INC	CF-04
278327	TRANS WORLD AIRLINES INC /NEW/	CF-02
795212	TRANS WORLD MUSIC CORP	CF-04
102701	TRANSACT INTERNATIONAL INC	CF-07
099189	TRANSAMERICA CORP	CF-01
099193	TRANSAMERICA FINANCE GROUP INC	CF-01

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
837757	TRANSAMERICA OCCIDENTAL LIFE INSURANCE CO	CF–09
801451	TRANSAMERICAN PETROLEUM CORP	CF–08
876032	TRANSAMERICAN WASTE INDUSTRIES INC	CF–10
862510	TRANSATLANTIC HOLDINGS INC	CF–10
099321	TRANSCAPITAL FINANCIAL CORP	CF–03
786053	TRANSCISCO INDUSTRIES INC	CF–05
099235	TRANSCO REALTY TRUST	CF–07
832444	TRANSCOLOR CORP	CF–09
099250	TRANSCONTINENTAL GAS PIPE LINE CORP	CF–02
733590	TRANSCONTINENTAL REALTY INVESTORS INC	CF–04
319416	TRANSCONTINENTAL REALTY TRUST INC	CF–05
788176	TRANSFORM LOGIC CORP	CF–07
856384	TRANSGLOBAL HOLDINGS INC	CF–10
099302	TRANSMATION INC	CF–07
078536	TRANSMEDIA NETWORK INC /DE/	CF–08
796228	TRANSNATIONAL INDUSTRIES INC	CF–06
099313	TRANSNET CORP	CF–06
087799	TRANSTECH INDUSTRIES INC	CF–05
099359	TRANSTECHNOLOGY CORP	CF–04
746630	TRANSTECTOR SYSTEMS INC	CF–07
700613	TRANSWORLD BANCORP	CF–05
001761	TRANZONIC COMPANIES	CF–05
099429	TRAVELERS CORP	CF–01
705024	TRAVELERS INCOME PROPERTIES I LTD PARTNERSHIP	CF–06
731163	TRAVELERS INCOME PROPERTIES II LTD PARTNERSHIP	CF–07
773655	TRAVELERS REALTY 100 LP	CF–06
702321	TRAWEEK INVESTMENT FUND NO 12 LTD	CF–09
103096	TRC COMPANIES INC /DE/	CF–06
876948	TREADCO INC	CF–10
883583	TREASURE ISLAND CORP	CF–10
883582	TREASURE ISLAND FINANCE CORP	CF–10
839430	TREATS ENTERPRISES INC	CF–09
850429	TREDEGAR INDUSTRIES INC	CF–03
880320	TREMONT ADVISERS INC	CF–10
842718	TREMONT CORPORATION	CF–10
787952	TRENWICK GROUP INC	CF–09
313337	TRI CITY BANKSHARES CORP	CF–05
855874	TRI COUNTY FINANCIAL CORP /MD/	CF–10
859915	TRI NEM INC	CF–10
744081	TRI STATE MOTOR TRANSIT CO OF DELAWARE	CF–05
313867	TRIAD SYSTEMS CORP	CF–04
860543	TRIAD WARRANTY CORPORATION INC	CF–10
885576	TRIANGLE BANCORP INC	CF–10
099703	TRIANGLE CORP	CF–05
764763	TRIANGLE GROUP INC	CF–08
099693	TRIANGLE HOME PRODUCTS INC/DE	CF–07
230602	TRIANGLE PACIFIC CORP	CF–03
726513	TRIBUNE CO	CF–02
066109	TRIBUNE SWAB FOX COMPANIES INC	CF–05
858452	TRICARE INC	CF–06
356171	TRICO BANCSHARES	CF–05
099724	TRICO PRODUCTS CORP	CF–04
879210	TRIDENT NGL INC	CF–10
047254	TRIDEX CORP	CF–06
849935	TRIGATE ASSOCIATES INC	CF–10
721176	TRILLING MEDICAL TECHNOLOGIES INC	CF–07
822670	TRIM A LAWN CORP /DE/	CF–10
842633	TRIMAS CORP	CF–04
864749	TRIMBLE NAVIGATION LTD /CA/	CF–10
357001	TRIMEDYNE INC	CF–06
877210	TRINITY CAPITAL ENTERPRISE CORP	CF–10
885066	TRINITY CAPITAL OPPORTUNITY CORP	CF–10
099780	TRINITY INDUSTRIES INC	CF–03
350024	TRINITY INDUSTRIES LEASING CO	CF–03
059198	TRINOVA CORP	CF–01
863371	TRINZIC CORP	CF–10
732026	TRIO TECH INTERNATIONAL	CF–06
766563	TRION FUND II	CF–08
099802	TRION INC	CF–06
846585	TRIPLE C ACQUISITION CORP	CF–10
831126	TRIPLE CO /CO/	CF–09
099811	TRIPLE F INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
839539	TRISTATE BANCORP INC	CF–09
099830	TRITON ENERGY CORP	CF–03
789558	TRIUMPH OIL & GAS CORP	CF–08
858559	TRIUMPHE LEASING LIMITED PARTNERSHIP	CF–10
882574	TRIUMPHE LEASING VIII L P	CF–10
016760	TRIZAK CORP	CF–10
312478	TROUND INTERNATIONAL INC	CF–08
099927	TROY INVESTMENT FUND	CF–06
833026	TROY LEASE INCOME L P	CF–09
815098	TRUDY CORP	CF–07
791445	TRUMP PLAZA FUNDING INC	CF–03
835544	TRUMP TAJ MAHAL FUNDING INC	CF–09
770618	TRUMPS CASTLE FUNDING INC	CF–03
357301	TRUSTCO BANK CORP N Y	CF–04
768905	TRUSTCOMPANY BANCORPORATION	CF–03
036146	TRUSTMARK CORP	CF–03
823880	TRUVEL CORP /CA/	CF–07
100030	TRW INC	CF–02
741742	TSENG LABS INC	CF–06
841243	TSI CORP /DE/	CF–06
100063	TSI INC /MN/	CF–06
099506	TSI INC /MT/	CF–07
843961	TSL INC	CF–08
098338	TSR INC	CF–07
848013	TSS LTD	CF–07
799230	TSUNAMI CAPITAL CORP	CF–08
725398	TUBBYS INC	CF–08
100087	TUBOSCOPE INC	CF–09
100102	TUCKER DRILLING CO INC	CF–06
868077	TUCKER F A GROUP INC	CF–10
100122	TUCSON ELECTRIC POWER CO	CF–02
861895	TUDOR FUND FOR EMPLOYEES LP	CF–10
835666	TUDOR PRIME ADVISORS FUND LP	CF–09
878726	TUESDAY MORNING CORP/DE	CF–10
808714	TUFCO INTERNATIONAL INC	CF–09
100166	TULTEX CORP	CF–04
100217	TURF PARADISE INC	CF–06
100240	TURNER BROADCASTING SYSTEM INC	CF–02
743475	TURNER CORP	CF–03
821538	TUSCARORA PLASTICS INC	CF–05
819802	TV COMMUNICATIONS NETWORK INC	CF–09
027030	TVC IMAGE TECHNOLOGY INC	CF–07
352079	TVI CORP	CF–07
852772	TW HOLDINGS INC	CF–01
807862	TW SERVICES INC	CF–01
100307	TWAIN MARK BANCSHARES INC	CF–07
724098	TWENTIETH BANCORP INC	CF–05
356364	TWENTIETH CENTURY FOX FILM CORP /DE/ /NE	CF–02
031704	TWENTY SERVICES INC	CF–08
318291	TWIN CREEK EXPLORATION CO INC	CF–08
100378	TWIN DISC INC	CF–05
847908	TWIN STAR PRODUCTIONS INC	CF–07
714256	TWISTEE TREAT CORP	CF–07
876889	TWO BI 2 INC	CF–10
356024	TWO PARK AVENUE ASSOCIATES	CF–09
802574	TWO PESOS INC	CF–06
849262	TYCO INDUSTRIES INC	CF–04
100441	TYCO LABORATORIES INC	CF–02
786130	TYCO TOYS INC	CF–04
860731	TYLER CORP /NEW/	CF–10
317889	TYREX OIL CO	CF–08
100493	TYSON FOODS INC	CF–02
859632	TYSONS FINANCIAL CORP	CF–10
004458	U HAUL INTERNATIONAL INC	CF–09
847562	U S BIOSCIENCE INC	CF–06
846975	U S CARD INVESTORS INC	CF–10
844010	U S ENVIRONMENTAL INC	CF–09
862150	U S ENVIRONMENTAL SOLUTIONS INC	CF–10
314203	U S GOLD CORP	CF–05
711405	U S HEALTHCARE INC	CF–05
101640	U S HOME CORP /DE/	CF–03
778424	U S INTEC INC	CF–05

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
858764	U S LONG DISTANCE CORP	CF–10
849139	U S MAGNET & ALLOY CORPORATION LIQUIDATION	CF–10
844789	U S PAWN INC	CF–10
885978	U S PHYSICAL THERAPY INC /NV	CF–10
879801	U S ROBOTICS INC	CF–10
728360	U S SHELTER CORP /DE/	CF–06
810130	U S TECHNOLOGIES INC	CF–08
831660	U S THRIFT OPPORTUNITY PARTNERS L P	CF–09
225971	U S TRUST CORP	CF–01
794987	U S WEST CAPITAL FUNDING INC	CF–01
068622	U S WEST COMMUNICATIONS INC	CF–01
780577	U S WEST FINANCIAL SERVICES INC	CF–01
203505	UAC INC	CF–09
100517	UAL CORP /DE/	CF–02
858905	UCC INVESTORS HOLDING INC	CF–10
737561	UCI MEDICAL AFFILIATES INC	CF–08
769624	UDC UNIVERSAL DEVELOPMENT LP	CF–03
877412	UF BANCORP INC	CF–10
856975	UFSB 1989–A GRANTOR TRUST	CF–10
856974	UFSB 1989–B GRANTOR TRUST	CF–10
884614	UGI CORP /NEW/	CF–10
831873	UGTC CAPITAL CORP	CF–09
101320	UJB FINANCIAL CORP /NJ/	CF–02
795820	ULTIMAP INTERNATIONAL CORP	CF–08
350874	ULTIMATE CORP	CF–04
858792	ULTRA BANCORP	CF–10
813134	ULTRA PAC INC	CF–08
318259	ULTRAK INC	CF–07
887207	ULTRAMAR CORP /DE	CF–10
839654	ULTRASYSTEMS INC/DE	CF–10
791118	ULTRATECH KNOWLEDGE SYSTEMS INC	CF–05
100619	UMC ELECTRONICS CO	CF–08
746481	UNB CORP/OH	CF–08
276104	UNC INC	CF–03
840255	UNCLE GEORGES PIZZA & SUBS INC	CF–09
832425	UNDERWRITERS RE CORP	CF–09
805020	UNI MARTS INC	CF–05
799297	UNICARE FINANCIAL CORP	CF–05
100716	UNICO AMERICAN CORP	CF–06
797564	UNICO INC /DE/	CF–07
766794	UNICO INC /NM/	CF–07
792341	UNICOMP INC	CF–08
202172	UNICORP AMERICAN CORP /DE/ /NEW/	CF–02
715803	UNIFAST INDUSTRIES INC	CF–07
100726	UNIFI INC	CF–04
854551	UNIFIED CAPITAL INC	CF–10
717954	UNIFIRST CORP	CF–04
100740	UNIFLEX INC	CF–06
740285	UNIFORCE TEMPORARY PERSONNEL INC	CF–06
352747	UNIGENE LABORATORIES INC	CF–07
835472	UNILAB CORP	CF–04
752290	UNIMAR CO	CF–03
100757	UNIMAX CORP	CF–09
747566	UNIMAX HOLDINGS CORP	CF–06
100759	UNIMED INC	CF–07
352710	UNIOIL CORP	CF–09
883948	UNION BANCORP INC /VA/	CF–10
701546	UNION BANCSHARES INC/KS/	CF–04
745083	UNION BANKSHARES CO/ME	CF–05
100783	UNION CAMP CORP	CF–02
100790	UNION CARBIDE CHEMICALS & PLASTICS CO INC	CF–02
845559	UNION CARBIDE CORP /NY/	CF–10
100817	UNION CORP	CF–05
100826	UNION ELECTRIC CO	CF–02
769747	UNION EXPLORATION PARTNERS LTD	CF–02
100858	UNION LIGHT HEAT & POWER CO	CF–01
874482	UNION NATIONAL FINANCIAL CORP / PA	CF–10
100880	UNION OIL CO OF CALIFORNIA	CF–02
100885	UNION PACIFIC CORP	CF–02
100893	UNION PLANTERS CORP	CF–03
087918	UNION PLAZA HOTEL & CASINO INC	CF–05
100923	UNION TANK CAR CO	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
774214	UNION TEXAS PETROLEUM HOLDINGS INC	CF–02
794223	UNION VALLEY CORP	CF–04
802223	UNIONFED FINANCIAL CORP	CF–03
865752	UNIPAC CORP	CF–10
810626	UNIPHY DIAGNOSTICS PHYSICIANS LTD	CF–08
769856	UNIPROP MANUFACTURED HOUSING COMMUNITIES INCOME FUND	CF–06
805993	UNIPROP MANUFACTURED HOUSING COMMUNITIES INCOME FUND II	CF–05
315449	UNIQUE MOBILITY INC	CF–08
830994	UNIROYAL CHEMICAL ACQUISITION CORP	CF–09
746838	UNISYS CORP	CF–02
798949	UNIT CORP	CF–05
101001	UNITED AIR LINES INC	CF–02
867963	UNITED AMERICAN HEALTHCARE CORP	CF–10
846772	UNITED ARKANSAS CORP	CF–10
849493	UNITED ARTISTS ENTERTAINMENT CO /DE/	CF–10
796370	UNITED ASSET MANAGEMENT CORP	CF–03
101032	UNITED BANCORP /OR/	CF–06
721357	UNITED BANCORP INC /DE/	CF–06
775345	UNITED BANCORP INC /MI/	CF–05
731653	UNITED BANCORP INC /OH/	CF–06
704561	UNITED BANCORPORATION OF ALABAMA INC	CF–06
101047	UNITED BANKS OF COLORADO INC	CF–02
729986	UNITED BANKSHARES INC/WV	CF–04
819187	UNITED BUYING SERVICE INTERNATIONAL INC	CF–08
065358	UNITED CAPITAL CORP /DE/	CF–04
101554	UNITED CAPITAL HOLDINGS INC	CF–08
870447	UNITED CAPITAL LEASING CORP	CF–10
101090	UNITED CAROLINA BANCSHARES CORP	CF–07
101105	UNITED CITIES GAS CO	CF–04
814497	UNITED COASTS CORP	CF–06
857855	UNITED COMMUNITY BANKS INC	CF–10
217416	UNITED COMPANIES FINANCIAL CORP	CF–04
719623	UNITED COUNTIES BANCORPORATION	CF–07
074208	UNITED DOMINION REALTY TRUST INC	CF–04
814069	UNITED EDUCATION & SOFTWARE INC /DE/	CF–05
101150	UNITED EDUCATORS INC	CF–09
832193	UNITED ENVIRONMENTAL CORP	CF–09
354199	UNITED FASHIONS INC	CF–07
843082	UNITED FEDERAL BANCORP INC	CF–09
888172	UNITED FINANCIAL BANCORP INC	CF–10
714286	UNITED FINANCIAL BANKING COMPANIES INC	CF–06
818096	UNITED FINANCIAL CORPORATION OF SOUTH CA	CF–08
355589	UNITED FINANCIAL GROUP INC/DE	CF–06
225406	UNITED FINANCIAL OPERATIONS INC	CF–06
101199	UNITED FIRE & CASUALTY CO	CF–05
728258	UNITED FOODS INC/DE	CF–05
002491	UNITED GAMING INC	CF–05
225966	UNITED GROCERS INC /OR/	CF–04
101252	UNITED GROUP INC	CF–06
101295	UNITED GUARDIAN INC	CF–07
731766	UNITED HEALTHCARE CORP	CF–05
354567	UNITED HERITAGE CORP	CF–07
101265	UNITED ILLUMINATING CO	CF–02
863138	UNITED INCOME INC	CF–10
101271	UNITED INDUSTRIAL CORP /DE/	CF–04
101281	UNITED INNS INC	CF–04
773660	UNITED INSURANCE COMPANIES INC	CF–09
831663	UNITED INVESTORS GROWTH PROPERTIES	CF–09
862114	UNITED INVESTORS GROWTH PROPERTIES II	CF–10
830056	UNITED INVESTORS INCOME PROPERTIES	CF–09
862028	UNITED INVESTORS INCOME PROPERTIES II	CF–10
791262	UNITED INVESTORS MANAGEMENT CO	CF–03
757641	UNITED IOWA CORP	CF–08
059684	UNITED LEISURE CORP	CF–08
020469	UNITED MAGAZINE CO	CF–09
352997	UNITED MEDICAL CORP	CF–05
831460	UNITED MEDICORP INC	CF–07
101357	UNITED MERCHANTS & MANUFACTURERS INC	CF–04
101382	UNITED MISSOURI BANCSHARES INC	CF–03
752642	UNITED MOBILE HOMES INC	CF–06
831959	UNITED NATIONAL BANCORP	CF–09
355453	UNITED NATIONAL BANCORPORATION	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
225968	UNITED NATIONAL FINANCIAL CORP	CF–08
009664	UNITED NEW MEXICO FINANCIAL CORP	CF–07
725806	UNITED OKLAHOMA BANKSHARES INC	CF–08
809697	UNITED PARCEL SERVICE OF AMERICA INC	CF–02
101424	UNITED PARK CITY MINES CO	CF–06
859168	UNITED POSTAL BANCORP INC	CF–10
868686	UNITED REALTY GROUP LP	CF–10
101471	UNITED RESERVE UNDERWRITERS INC	CF–08
101473	UNITED RESOURCES INC	CF–06
881905	UNITED RETAIL GROUP INC/DE	CF–10
841128	UNITED SATELLITE AMERICA INC	CF–08
726990	UNITED SECURITY BANCORPORATION	CF–06
717806	UNITED SECURITY BANCSHARES INC	CF–06
101499	UNITED SECURITY FINANCIAL CORP OF ILLINO	CF–07
810624	UNITED SERVICE SOURCE INC	CF–08
754811	UNITED SERVICES ADVISORS INC	CF–07
808715	UNITED SHOPPERS OF AMERICA INC	CF–08
101538	UNITED STATES ANTIMONY CORP	CF–07
051124	UNITED STATES BANKNOTE CORP /NY/	CF–05
880657	UNITED STATES CAN COMPANY /DE/	CF–10
821130	UNITED STATES CELLULAR CORP	CF–04
847074	UNITED STATES EXPLORATION INC	CF–10
862352	UNITED STATES GOLD TRUST	CF–10
316692	UNITED STATES HOME FINANCE CORP	CF–09
101679	UNITED STATES LEASING INTERNATIONAL INC	CF–02
101771	UNITED STATES SHOE CORP	CF–02
101788	UNITED STATES SURGICAL CORP	CF–04
355999	UNITED STATIONERS INC	CF–03
768749	UNITED STORAGE ASSOCIATES 85–1 LTD	CF–08
790415	UNITED STORAGE ASSOCIATES 86–1 LTD	CF–08
350194	UNITED SYSTEMS TECHNOLOGY INC	CF–08
101829	UNITED TECHNOLOGIES CORP /DE/	CF–02
101830	UNITED TELECOMMUNICATIONS INC	CF–02
037664	UNITED TELEPHONE CO OF FLORIDA/NEW	CF–02
101839	UNITED TELEPHONE CO OF OHIO	CF–03
101841	UNITED TELEPHONE CO OF PENNSYLVANIA	CF–03
352942	UNITED TELEVISION INC	CF–04
835769	UNITED TENNESSEE INC	CF–10
820411	UNITED THERMAL CORP	CF–04
750004	UNITED TOTE INC	CF–06
316600	UNITED TRANS WESTERN INC	CF–08
832480	UNITED TRUST INC /IL/	CF–07
715969	UNITED WATER RESOURCES INC	CF–03
878897	UNITED WISCONSIN SERVICES INC /WI	CF–10
873537	UNITEL CORPORATION /NV/	CF–10
740103	UNITEL VIDEO INC/DE	CF–05
755001	UNITIL CORP	CF–05
101909	UNITOG CO	CF–05
860748	UNITRIN INC	CF–10
101911	UNITRODE CORP	CF–05
835270	UNITRONIX CORP	CF–07
848092	UNITY HEALTHCARE HOLDING COMPANY INC	CF–07
101929	UNIVAR CORP	CF–03
882254	UNIVAX BIOLOGIES INC	CF–10
803964	UNIVERSAL CABLE TELEVISION INC	CF–09
798528	UNIVERSAL CAPITAL CORP	CF–08
840466	UNIVERSAL CAPITAL INC	CF–09
320579	UNIVERSAL CERAMICS INC	CF–08
102037	UNIVERSAL CORP /VA/	CF–02
081846	UNIVERSAL DYNAMICS INC	CF–07
310142	UNIVERSAL FOODS CORP	CF–03
315375	UNIVERSAL FUELS CO	CF–09
110619	UNIVERSAL GUARANTY INVESTMENT CO	CF–07
798783	UNIVERSAL HEALTH REALTY INCOME TRUST	CF–04
352915	UNIVERSAL HEALTH SERVICES INC	CF–03
709878	UNIVERSAL HOLDING CORP	CF–06
886171	UNIVERSAL HOSPITAL SERVICES INC	CF–10
868054	UNIVERSAL INTERNATIONAL INC /MN/	CF–10
102043	UNIVERSAL LIFE HOLDING CORP	CF–07
102049	UNIVERSAL MANUFACTURING CO	CF–07
799642	UNIVERSAL MEDICAL BUILDINGS LIMITED PART	CF–05
102109	UNIVERSAL SECURITY INSTRUMENTS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
884802	UNIVERSAL SEISMIC ASSOCIATES INC	CF–10
741564	UNIVERSAL SERVICES GROUP INC /DE/	CF–08
889187	UNIVERSAL STANDARD MEDICAL LABORATORIES INC	CF–10
102138	UNIVERSAL VOLTRONICS CORP	CF–07
717193	UNIVERSITY GENETICS CO	CF–08
102198	UNIVERSITY PATENTS INC	CF–07
356311	UNIVERSITY REAL ESTATE FUND 10 LTD	CF–05
713010	UNIVERSITY REAL ESTATE FUND 12 LTD	CF–06
320175	UNIVERSITY REAL ESTATE INVESTORS–81	CF–08
311173	UNIVERSITY REAL ESTATE PARTNERSHIP V	CF–09
102212	UNIVEST CORP OF PENNSYLVANIA	CF–04
846619	UNLIMITED FRONTIERS ORGANIZATION INC	CF–10
811512	UNO INC	CF–08
812075	UNO RESTAURANT CORP	CF–06
716039	UNOCAL CORP/DE	CF–02
315641	UNR INDUSTRIES INC	CF–04
846807	UNSL FINANCIAL CORP	CF–09
795581	UNUM CORP	CF–03
715081	UPBANCORP INC	CF–08
890375	UPJOHN CO	CF–10
102237	UPJOHN COMPANY	CF–02
838868	UPPER PENINSULA ENERGY CORP /NEW/	CF–10
853465	UPSILON INC	CF–10
831232	UPTICK VENTURES INC	CF–09
102267	UPTOWNER INNS INC	CF–07
062600	UPWARD TECHNOLOGY CORP	CF–08
839470	URANIUM RESOURCES INC /DE/	CF–06
850453	URBAN IMPROVEMENT FUND LIMITED 1972	CF–10
102341	URBAN IMPROVEMENT FUND LTD 1973	CF–08
102342	URBAN IMPROVEMENT FUND LTD 1973 II	CF–09
102343	URBAN IMPROVEMENT FUND LTD 1974	CF–08
804269	URCARCO INC	CF–04
858482	URETHANE TECHNOLOGIES INC	CF–10
102379	URS CORP /NEW/	CF–01
101461	URT INDUSTRIES INC	CF–06
101542	US BANCORP /OR/	CF–06
101594	US ENERGY CORP	CF–06
798085	US FACILITIES CORP	CF–07
881403	US FINANCIAL CORP/DE	CF–10
874507	US HOMECARE CORP	CF–10
822819	US REALTY INCOME PARTNERS LP	CF–07
788955	US REALTY PARTNERS LTD PARTNERSHIP	CF–06
779954	US TRANSPORTATION SYSTEMS INC	CF–07
862025	US WATS INC	CF–10
732718	US WEST INC	CF–01
826740	USA BANCORP INC	CF–08
874494	USA CAPITAL LAND FUND	CF–10
840399	USA INTERNATIONAL CHEMICAL INC	CF–09
808267	USA INTERNATIONAL DEFENSE SYSTEMS INC	CF–08
883945	USA TRUCK INC	CF–10
823768	USA WASTE SERVICES INC	CF–07
739245	USAA INCOME PROPERTIES II LTD PARTNERSHI	CF–05
764036	USAA INCOME PROPERTIES III LTD PARTNERSH	CF–05
810584	USAA INCOME PROPERTIES IV LIMITED PARTNE	CF–05
751468	USAA REAL ESTATE INCOME INVESTMENTS I LI	CF–06
820094	USAA REAL ESTATE INCOME INVESTMENTS II L	CF–06
701345	USAIR GROUP INC	CF–02
714560	USAIR INC /NEW/	CF–08
819931	USASIA INTERNATIONAL PUBLICATIONS INC	CF–08
707805	USB HOLDING CO INC	CF–05
707605	USBANCORP INC /PA/	CF–02
354396	USF&G CORP	CF–02
832482	USF&G LEGG MASON REALTY PARTNERS LIMITED	CF–09
757011	USG CORP	CF–02
750234	USLICO CORP	CF–03
102420	USLIFE CORP	CF–03
315523	USMX INC	CF–06
102438	USP REAL ESTATE INVESTMENT TRUST	CF–05
316911	USR INDUSTRIES INC/DE/	CF–08
316901	UST CORP	CF–04
811669	UST INC	CF–03
101778	USX CORP	CF–02

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
706698	UTAH MEDICAL PRODUCTS INC	CF–06
353793	UTAH RESOURCES INTERNATIONAL INC	CF–07
102499	UTAH SHALE LAND & MINERALS CORP	CF–08
066960	UTILICORP UNITED INC	CF–02
743029	UTILITECH INC	CF–06
731181	V BAND CORPORATION	CF–05
103379	V F CORP /PA/	CF–02
317280	VAC TEC SYSTEMS INC	CF–07
087992	VACATION SPA RESORTS INC	CF–06
102588	VACU DRY CO	CF–07
097196	VADER GROUP INC	CF–07
883293	VALASSIS COMMUNICATIONS INC	CF–10
883425	VALASSIS INSERTS INC	CF–10
813901	VALCO COMMUNICATIONS INC	CF–08
818815	VALCOM INC	CF–05
885551	VALENCE TECHNOLOGY INC	CF–09
704215	VALENCIA PARK ASSOCIATES LTD	CF–07
021271	VALERO ENERGY CORP	CF–03
810021	VALERO NATURAL GAS PARTNERS L P	CF–02
059255	VALHI INC /DE/	CF–02
312907	VALLEN CORP	CF–05
070670	VALLEY BANCORP INC	CF–08
102661	VALLEY BANCORPORATION	CF–03
102678	VALLEY FAIR CORP	CF–06
719356	VALLEY FINANCIAL SERVICES INC	CF–06
102680	VALLEY FORGE CORP	CF–06
836429	VALLEY FORGE SCIENTIFIC CORP	CF–08
102695	VALLEY INDUSTRIES INC	CF–06
714310	VALLEY NATIONAL BANCORP	CF–03
851034	VALLEY NATIONAL BANK OF ARIZONA /AZ/	CF–10
350006	VALLEY NATIONAL CORP	CF–02
102710	VALLEY RESOURCES INC /RI/	CF–05
873571	VALLEY SYSTEMS INC	CF–10
849865	VALLICORP HOLDINGS INC	CF–10
102729	VALMONT INDUSTRIES INC	CF–04
102741	VALSPAR CORP	CF–04
886657	VALUE ADDED COMMUNICATIONS INC /DE/	CF–10
874444	VALUE CITY DEPARTMENT STORES INC /OH	CF–10
872653	VALUE HEALTH INC / CT	CF–10
717720	VALUE LINE INC	CF–05
814228	VALUE MERCHANTS INC	CF–05
870826	VALUEVISION INTERNATIONAL INC	CF–10
102883	VAN DORN CO	CF–04
837600	VANDEN CAPITAL GROUP INC	CF–09
102854	VANDERBILT GOLD CORP	CF–06
771178	VANGUARD CELLULAR SYSTEMS INC	CF–04
801124	VANGUARD REAL ESTATE FUND I A SALES COMM	CF–04
823488	VANGUARD REAL ESTATE FUND II A SALES COM	CF–09
877273	VANS INC	CF–10
789667	VANTAGE INC	CF–09
718432	VANZETTI SYSTEMS INC	CF–07
102993	VARCO INTERNATIONAL INC	CF–05
103000	VARI CARE INC	CF–06
203527	VARIAN ASSOCIATES INC /DE/	CF–03
738633	VARITRONIC SYSTEMS INC	CF–06
063118	VARITY CORP	CF–02
103071	VARLEN CORP	CF–04
788333	VARSITY DEVELOPMENT INC	CF–09
808095	VAUGHN COMMUNICATIONS INC	CF–07
880640	VDS ENTERPRISES INC	CF–10
830664	VECTOR AEROMOTIVE CORP	CF–07
811868	VEGAS CHIPS INC	CF–08
103168	VELOBIND INC	CF–06
740260	VENCOR INC	CF–06
745345	VENETIAN PARK ASSOCIATES LTD	CF–07
744471	VENTURA COUNTY NATIONAL BANCORP	CF–05
828217	VENTURA ENTERTAINMENT GROUP LTD	CF–06
835406	VENTURA INC	CF–09
854937	VENTURA MOTION PICTURE GROUP LTD	CF–07
778165	VENTURE ENTERPRISES INC	CF–09
774454	VENTURE FUNDING CORP	CF–09
864968	VENTURE STORES INC	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
826683	VENTURE WORLD LTD	CF–09
745756	VENTURIAN CORP	CF–06
790023	VERAZZANA VENTURES LTD	CF–08
722056	VERDIX CORP	CF–06
716861	VEREX LABORATORIES INC/CO	CF–08
103274	VERIT INDUSTRIES	CF–05
773318	VERITEC INC	CF–08
706116	VERMONT FINANCIAL SERVICES CORP	CF–04
319922	VERMONT RESEARCH CORP /VT/	CF–07
103298	VERMONT YANKEE NUCLEAR POWER CORP	CF–03
206030	VERNITRON CORP	CF–05
818008	VERNON LILLIAN CORPORATION	CF–05
705783	VERNON VALLEY RECREATION ASSOCIATION INC	CF–06
320357	VERSA TECHNOLOGIES INC	CF–05
803647	VERSAR INC	CF–05
842638	VERSUS TECHNOLOGY INC	CF–07
780416	VERTEX COMMUNICATIONS CORP /TX/	CF–06
779681	VERTEX INDUSTRIES INC	CF–08
875320	VERTEX PHARMACEUTICALS INC / MA	CF–10
730872	VERTICAL SOFTWARE SYSTEMS INC	CF–08
702177	VERTX CORP	CF–09
108140	VESPER CORP	CF–05
819521	VEST H D INC /TX/	CF–08
799229	VESTAR INC	CF–07
837342	VESTEX INC	CF–09
080418	VESTRO FOODS INC	CF–06
775526	VESTRON INC	CF–04
797568	VETLINE INC/CO/	CF–08
810544	VF FUNDING CORP	CF–05
746442	VHA ENTERPRISES INC	CF–06
319008	VIABLE RESOURCES INC	CF–08
813828	VIACOM INC	CF–02
814135	VIACOM INTERNATIONAL INC /DE/	CF–02
103392	VIATECH INC	CF–04
832105	VIBRATECH INC	CF–09
732412	VICOM INC	CF–07
718396	VICON FIBER OPTICS CORP	CF–07
310056	VICON INDUSTRIES INC /NY/	CF–05
703799	VICORP RESTAURANTS INC	CF–04
103466	VICTORIA BANKSHARES INC	CF–07
796812	VICTORIA CREATIONS INC	CF–05
720479	VICTORIA FINANCIAL CORP	CF–07
846731	VICTORIA STATION ACQUISITION CORP	CF–10
103492	VICTORY MARKETS INC	CF–04
829374	VICTORY TAX EXEMPT REALTY INCOME FUND LI	CF–09
873540	VICUNA INC	CF–10
103501	VIDA MEDICAL SYSTEMS INC	CF–09
861051	VIDCOM POST INC	CF–10
803170	VIDEO COMMUNICATIONS & RADIO INC	CF–08
853934	VIDEO DIGEST INC	CF–10
758743	VIDEO DISPLAY CORP	CF–05
803266	VIDEO JUKEBOX NETWORK INC	CF–07
875459	VIDEO LOTTERY TECHNOLOGIES INC/DE	CF–10
851965	VIDEO PROFESSOR INDUSTRIES INC	CF–10
754881	VIDEO SCIENCE TECHNOLOGY INC	CF–08
765484	VIDEO SHOPPING MALL INC	CF–08
700711	VIDEO STATION INC	CF–09
803167	VIDEO SUPERSTORES OF AMERICA INC	CF–07
866439	VIDEOCART INC	CF–10
758119	VIDEOPLEX INC	CF–08
884144	VIDEOTELECOM CORP/DE/	CF–10
863896	VIDMARK INC	CF–10
737602	VIE DE FRANCE CORP	CF–05
718934	VIEJO BANCORP	CF–06
723922	VIEW MASTER IDEAL GROUP INC	CF–04
880594	VIEWLOGIC SYSTEMS INC /DE/	CF–10
315411	VIGILANCE SYSTEMS CORP	CF–09
873728	VIGORO CORP	CF–10
859303	VIKING OFFICE PRODUCTS INC	CF–05
832106	VIKING PUMP INC	CF–09
814932	VIKONICS INC /NY/	CF–08
715148	VILLAGE BANCORP INC	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
853935	VILLAGE FINANCIAL SERVICES LTD	CF–10
791731	VILLAGE GREEN BOOKSTORE INC	CF–07
103595	VILLAGE SUPER MARKET INC	CF–04
864009	VIMRX PHARMACEUTICALS INC	CF–10
868267	VINDICATOR INC /FL/	CF–10
840256	VINEYARD NATIONAL BANCORP	CF–09
777582	VINEYARD OIL & GAS CO	CF–07
023593	VINLAND PROPERTY TRUST	CF–05
809873	VIPONT ROYALTY INCOME FUND LTD	CF–07
353482	VIRAGEN INC	CF–07
744956	VIRAL RESPONSE SYSTEMS INC	CF–08
351237	VIRATEK INC	CF–06
751365	VIRCO MANUFACTURING CORP/DE	CF–05
103682	VIRGINIA ELECTRIC & POWER CO	CF–01
103730	VISHAY INTERTECHNOLOGY INC	CF–03
797922	VISION SCIENCES INC	CF–07
812805	VISION TECHNOLOGIES INTERNATIONAL INC	CF–08
848101	VISION TEN INC	CF–10
846878	VISITEL NETWORK INC	CF–10
805270	VISTA CHEMICAL CO /DE/	CF–03
716942	VISTA PROPERTIES	CF–04
088190	VISTA RESOURCES INC	CF–05
882292	VISUAL CYBERNETICS CORP	CF–10
103755	VISUAL INDUSTRIES INC	CF–06
833590	VISX CALIFORNIA INC	CF–10
837991	VISX INC	CF–08
721684	VITA PLUS INDUSTRIES INC	CF–08
857139	VITAFORT INTERNATIONAL CORP	CF–08
882838	VITAL LIVING PRODUCTS INC	CF–10
865846	VITAL SIGNS INC	CF–10
879970	VITALINK PHARMACY SERVICES INC	CF–10
806492	VITEL FIBER OPTICS CORP	CF–08
880446	VITESSE SEMICONDUCTOR CORP	CF–10
793171	VITRO DIAGNOSTICS INC	CF–08
712036	VITRONICS CORP	CF–06
722580	VIVIGEN INC	CF–07
850882	VIVRA INC	CF–05
704386	VLSI TECHNOLOGY INC	CF–04
764897	VMS HOTEL INVESTMENT FUND	CF–05
790882	VMS INVESTORS FIRST STAGED EQUITY LP II	CF–09
822829	VMS MORTGAGE INVESTMENT FUND	CF–09
757245	VMS MORTGAGE INVESTORS L P	CF–06
778714	VMS MORTGAGE INVESTORS L P II	CF–05
802678	VMS MORTGAGE INVESTORS L P III	CF–05
792896	VMS NATIONAL HOTEL PARTNERS	CF–09
789089	VMS NATIONAL PROPERTIES JOINT VENTURE	CF–04
749882	VMS SHORT TERM INCOME TRUST /MA/	CF–05
812914	VMS STRATEGIC LAND FUND II	CF–04
790817	VMS STRATEGIC LAND TRUST	CF–05
700816	VMX INC	CF–05
793043	VOCALTECH INC	CF–08
103803	VOGART CRAFTS CORP	CF–07
731819	VOICEMAIL INTERNATIONAL INC	CF–08
083082	VOIT CORP	CF–06
103872	VOLT INFORMATION SCIENCES INC	CF–04
356003	VOLUNTEER BANCSHARES INC	CF–08
103884	VOLUNTEER CAPITAL CORP / TN /	CF–06
709417	VOLUNTEER STATE BANCSHARES INC	CF–08
715633	VONS COMPANIES INC	CF–02
103916	VOPLEX CORP	CF–06
103925	VORNADO INC	CF–03
721353	VOTRAX INC	CF–08
102752	VSE CORP	CF–05
103958	VTN CORP	CF–07
798438	VTX ELECTRONICS CORP	CF–06
848446	VULCAN INTERNATIONAL CORP	CF–10
103973	VULCAN MATERIALS CO	CF–03
788043	VWR CORP	CF–01
797164	VYSTAR GROUP INC	CF–08
831253	W W CAPITAL CORP	CF–08
850316	WABAN INC	CF–03
879526	WABASH NATIONAL CORP /DE	CF–10

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
104030	WACKENHUT CORP	CF–04
861184	WAHLCO ENVIRONMENTAL SYSTEMS INC	CF–10
110430	WAINOCO OIL CORP	CF–04
104169	WAL MART STORES INC	CF–02
104174	WALBRO CORP	CF–05
104207	WALGREEN CO	CF–02
104218	WALKER B B CO	CF–06
883983	WALKER INTERACTIVE SYSTEMS INC	CF–10
104224	WALKER INTERNATIONAL INDUSTRIES INC	CF–07
881771	WALKER POWER INC	CF–10
276341	WALKER TELECOMMUNICATIONS CORP	CF–07
837491	WALL STREET FINANCIAL CORP /DE/	CF–08
769465	WALL TO WALL SOUND & VIDEO INC	CF–05
104348	WALLACE COMPUTER SERVICES INC	CF–03
312259	WALNUT EQUIPMENT LEASING CO INC	CF–06
818155	WALSHIRE ASSURANCE COMPANY	CF–07
810962	WALTHAM CORP	CF–04
104519	WANG LABORATORIES INC	CF–02
716180	WAREHOUSE CLUB INC	CF–05
801351	WARNACO GROUP INC /DE/	CF–03
104628	WARNACO INC	CF–03
737300	WARNER COMPUTER SYSTEMS INC	CF–07
104669	WARNER LAMBERT CO	CF–02
806280	WARNER TECHNOLOGIES INC /LA/	CF–09
735571	WARRANTECH CORP	CF–05
830750	WARREN BANCORP INC	CF–09
832107	WARREN RUPP INC	CF–09
710849	WARWICK INSURANCE MANAGERS INC	CF–05
104777	WARWICK VALLEY TELEPHONE CO	CF–06
837987	WASATCH EDUCATION SYSTEMS CORP /UT/	CF–07
869293	WASATCH FIBER GROUP INC /UT/	CF–10
811553	WASHINGTON BANCORP INC	CF–04
714398	WASHINGTON BANCORPORATION	CF–07
817643	WASHINGTON COMMERCIAL BANCORP	CF–08
314625	WASHINGTON CORP	CF–05
727276	WASHINGTON COUNTY BANCSHARES INC	CF–06
225998	WASHINGTON ENERGY CO	CF–01
104819	WASHINGTON GAS LIGHT CO	CF–03
104826	WASHINGTON GEORGE CORP	CF–09
104867	WASHINGTON NATIONAL CORP	CF–03
104880	WASHINGTON NATURAL GAS CO	CF–01
104889	WASHINGTON POST CO	CF–02
104894	WASHINGTON REAL ESTATE INVESTMENT TRUST	CF–05
104897	WASHINGTON SCIENTIFIC INDUSTRIES INC	CF–05
737468	WASHINGTON TRUST BANCORP INC	CF–04
104918	WASHINGTON WATER POWER CO	CF–02
104938	WASTE MANAGEMENT INC	CF–02
880162	WASTE PROCESSOR INDUSTRIES INC	CF–10
710118	WASTE RECOVERY INC	CF–07
781902	WASTE TECHNOLOGY CORP	CF–07
812712	WATERHOUSE INVESTOR SERVICES INC	CF–05
104987	WATERS INSTRUMENTS INC	CF–07
105006	WATKINS JOHNSON CO	CF–04
105016	WATSCO INC	CF–05
817820	WATSON GENERAL PICTURES INC	CF–07
795403	WATTS INDUSTRIES INC	CF–04
105076	WAUSAU PAPER MILLS CO	CF–04
803957	WAVEMAT INC	CF–08
105085	WAVERLY INC	CF–05
799694	WAVETECH INC	CF–08
700839	WAVETEK CORP/DE/	CF–05
105096	WAXMAN INDUSTRIES INC	CF–04
788134	WAYNE BANCORP INC /OH/	CF–05
856063	WAYNE BANCORP INC/GA/	CF–10
853831	WCN INVESTMENT CORP	CF–10
105132	WD 40 CO	CF–05
821468	WEAN INC	CF–05
029302	WEATHERFORD INTERNATIONAL INC	CF–05
105183	WEB PRESS CORP	CF–07
105189	WEBB DEL CORP	CF–04
058636	WEBCOR ELECTRONICS INC	CF–08
801337	WEBSTER FINANCIAL CORP	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
104060	WEDCO TECHNOLOGY INC	CF–06
818812	WEDDING INFORMATION NETWORK INC	CF–07
315621	WEDGESTONE FINANCIAL	CF–05
853929	WEEKLY WORLD NEWS INC	CF–10
715073	WEGENER CORP	CF–06
828916	WEINGARTEN REALTY INVESTORS /TX/	CF–03
849979	WEIRTON STEEL CORP	CF–03
105418	WEIS MARKETS INC	CF–03
719322	WEITEK CORP	CF–06
833209	WELCOM CAPITAL INC	CF–09
105519	WELDOTRON CORP	CF–06
105532	WELLCO ENTERPRISES INC	CF–06
825851	WELLESLEY LEASE INCOME LIMITED PARTNERSH	CF–09
720276	WELLESLEY LEASE INCOME LTD PARTNERSHIP A	CF–07
720277	WELLESLEY LEASE INCOME LTD PARTNERSHIP B	CF–07
751235	WELLESLEY LEASE INCOME LTD PARTNERSHIP C	CF–07
720308	WELLESLEY LEASE INCOME LTD PARTNERSHIP D	CF–06
739709	WELLESLEY LEASE INCOME LTD PARTNERSHIP II–A	CF–07
739710	WELLESLEY LEASE INCOME LTD PARTNERSHIP II–B	CF–07
720307	WELLESLEY LEASE INCOME LTD PARTNERSHIP II–C	CF–07
739712	WELLESLEY LEASE INCOME LTD PARTNERSHIP II–D	CF–06
760371	WELLESLEY LEASE INCOME LTD PARTNERSHIP III–A	CF–07
760375	WELLESLEY LEASE INCOME LTD PARTNERSHIP III–B	CF–07
760382	WELLESLEY LEASE INCOME LTD PARTNERSHIP III–C	CF–07
760386	WELLESLEY LEASE INCOME LTD PARTNERSHIP III–D	CF–07
876516	WELLFLEET COMMUNICATIONS INC	CF–10
105567	WELLINGTON HALL LTD	CF–07
840887	WELLINGTON LEISURE PRODUCTS INC	CF–05
812708	WELLMAN INC	CF–03
789858	WELLMAN MINING CORP	CF–09
351514	WELLS AMERICAN CORP	CF–08
105598	WELLS FARGO & CO	CF–02
105608	WELLS GARDNER ELECTRONICS CORP	CF–06
746259	WELLS REAL ESTATE FUND I	CF–06
797544	WELLS REAL ESTATE FUND II	CF–06
824004	WELLS REAL ESTATE FUND II–OW	CF–09
838856	WELLS REAL ESTATE FUND III L P	CF–09
869712	WELLS REAL ESTATE FUND IV L P	CF–10
869713	WELLS REAL ESTATE FUND V L P	CF–10
105668	WENDYS INTERNATIONAL INC	CF–03
801446	WENDYS OF WEST MICHIGAN LIMITED PARTNERS	CF–09
752388	WEPCO ENERGY CO/NEW/	CF–08
793074	WERNER ENTERPRISES INC	CF–04
823555	WES TENN BANCORP INC	CF–09
203596	WESBANCO INC	CF–04
867687	WESCO AUTO PARTS CORP /NV/	CF–10
105729	WESCO FINANCIAL CORP	CF–03
312835	WESPERCORP	CF–08
750540	WEST AMERICAN HOLDING INC	CF–06
105770	WEST CO INC	CF–04
352187	WEST COAST BANCORP /CA/	CF–04
826764	WEST COAST BANCORP INC	CF–08
858346	WEST COAST REALTY INVESTORS INC	CF–10
854664	WEST JERSEY BANCSHARES INC	CF–10
793992	WEST MASS BANKSHARES INC	CF–05
351155	WEST ONE BANCORP	CF–03
105839	WEST PENN POWER CO	CF–02
105846	WEST POINT PEPPERELL INC	CF–02
805080	WEST SUBURBAN BANCORP INC	CF–04
105860	WEST TEXAS UTILITIES CO	CF–01
839480	WESTAIR HOLDING INC	CF–05
832434	WESTAM MORTGAGE FINANCIAL CORP	CF–09
311094	WESTAMERICA BANCORPORATION	CF–03
031964	WESTAMERICA INC	CF–06
726803	WESTAR CORP	CF–07
826445	WESTAR INDUSTRIES INTERNATIONAL INC	CF–09
742070	WESTBANK CORP	CF–04
703701	WESTBRIDGE CAPITAL CORP	CF–06
750150	WESTBRIDGE RESEARCH GROUP	CF–08
885413	WESTCO BANCORP INC	CF–10
813461	WESTCORP /CA/	CF–03
850670	WESTCOTT COMMUNICATIONS INC	CF–06

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
869688	WESTECH CAPITAL CORP	CF–10
796502	WESTERBEKE CORP	CF–07
823386	WESTERN ACCEPTANCE CORP /NV/	CF–07
805902	WESTERN ANTENNA CORP	CF–09
716720	WESTERN CAPITAL INVESTMENT CORP	CF–07
820749	WESTERN COMMUNITY BANCORP	CF–06
106015	WESTERN COMPANY OF NORTH AMERICA	CF–03
106040	WESTERN DIGITAL CORP	CF–03
870525	WESTERN ENERGY MANAGEMENT INC	CF–10
766822	WESTERN ENERGY RESOURCES INC	CF–08
786706	WESTERN FEDERAL SAVINGS & LOAN ASSOCIATION	CF–09
802676	WESTERN FINANCIAL AUTO LOANS 2 INC	CF–09
732781	WESTERN FINANCIAL CORP /KS	CF–07
812025	WESTERN FUTURES FUND	CF–07
857075	WESTERN FUTURES FUND II LP	CF–10
856716	WESTERN GAS RESOURCES INC	CF–04
106105	WESTERN GOLD MINING INC	CF–08
311158	WESTERN HOST MONTEREY PARTNERS	CF–07
702387	WESTERN HOST SACRAMENTO PARTNERS	CF–08
106135	WESTERN INVESTMENT REAL ESTATE TRUST	CF–04
106170	WESTERN MASSACHUSETTS ELECTRIC CO	CF–02
225501	WESTERN MEDIA GROUP CORP	CF–08
715842	WESTERN MICRO TECHNOLOGY INC	CF–06
106176	WESTERN MICROWAVE INC	CF–07
823548	WESTERN OHIO HEALTH CARE CORP	CF–06
106230	WESTERN PACIFIC INDUSTRIES INC	CF–04
790706	WESTERN PUBLISHING GROUP INC	CF–04
806187	WESTERN REAL ESTATE FUND INC	CF–09
106291	WESTERN RESERVE TELEPHONE CO	CF–04
106311	WESTERN SILVER LEAD CORP	CF–08
106318	WESTERN STANDARD CORP	CF–08
727164	WESTERN STAR INC	CF–08
854072	WESTERN THEMED WATERPARKS INC	CF–10
106367	WESTERN UNION CORP /DE/	CF–03
106374	WESTERN UNION CORP /NY/	CF–03
718244	WESTERN WASTE INDUSTRIES	CF–04
866671	WESTERN WATER CO	CF–10
857448	WESTERNWORLD INC	CF–10
840784	WESTFED HOLDINGS INC	CF–09
823869	WESTFIELD FINANCE INC	CF–03
022709	WESTFORD GROUP INC	CF–08
790549	WESTIN HOTELS LTD PARTNERSHIP	CF–08
106412	WESTINGHOUSE CREDIT CORP	CF–02
106413	WESTINGHOUSE ELECTRIC CORP	CF–02
106423	WESTLAND DEVELOPMENT CO INC	CF–06
806086	WESTMARK INTERNATIONAL INC	CF–03
106455	WESTMORELAND COAL CO	CF–03
106473	WESTON ROY F INC	CF–04
735961	WESTPORT BANCORP INC	CF–05
814741	WESTSTAR GROUP INC	CF–09
106498	WESTVACO CORP	CF–02
838783	WESTWIND GROUP INC	CF–09
876884	WESTWOOD CORP/NV/	CF–10
083530	WESTWOOD GROUP INC	CF–05
771950	WESTWOOD ONE INC /DE/	CF–03
863456	WET SEAL INC	CF–10
814183	WETJET INTERNATIONAL LTD /DE/	CF–08
106521	WETTERAU INC	CF–03
810907	WETTERAU PROPERTIES INC	CF–05
106532	WEYCO GROUP INC	CF–05
106535	WEYERHAEUSER CO	CF–02
859763	WEYERHAEUSER MORTGAGE PASS THROUGH CERTIF SER 1989–1	CF–10
862309	WEYERHAEUSER MORTGAGE PASS THROUGH CERTIF SER 1989–2	CF–10
874258	WHEATLEY TXT CORP	CF–10
790159	WHEELABRATOR TECHNOLOGIES INC /DE/	CF–02
106618	WHEELING PITTSBURGH STEEL CORP	CF–02
050859	WHEREHOUSE ENTERTAINMENT INC	CF–04
106640	WHIRLPOOL CORP /DE/	CF–02
082414	WHITE DAVID INC	CF–07
841287	WHITE HALL INVESTMENTS INC	CF–09
106827	WHITEHALL CORP	CF–05
790027	WHITEHALL INCOME FUND 86	CF–09

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
049573	WHITMAN CORP	CF–02
352183	WHITMAN MEDICAL CORP	CF–08
106926	WHITNEY HOLDING CORP	CF–03
106945	WHITTAKER CORP	CF–03
865436	WHOLE FOODS MARKET INC	CF–10
835766	WHOLESALE OPTICAL CLUB INTERNATIONAL INC	CF–09
859735	WHOLESOME & HEARTY FOODS INC	CF–10
866458	WHY NOT INC	CF–10
351134	WICAT SYSTEMS INC	CF–06
857566	WICHITA RIVER OIL CORP/DE/	CF–06
314890	WICOR INC	CF–03
319320	WIENER ENTERPRISES INC	CF–06
748939	WILAND SERVICES INC	CF–06
107111	WILDCAT MOUNTAIN CORP	CF–09
827830	WILDER RICHMAN HISTORIC PROPERTIES II LP	CF–09
827245	WILDEY INC	CF–08
107140	WILEY JOHN & SONS INC	CF–04
745905	WILFRED AMERICAN EDUCATIONAL CORP	CF–05
107189	WILLAMETTE INDUSTRIES INC	CF–02
076878	WILLARD PEASE OIL & GAS CO	CF–08
107203	WILLCOX & GIBBS INC	CF–04
852450	WILLIAM & CLARISSA INC	CF–07
107263	WILLIAMS COMPANIES INC	CF–02
854860	WILLIAMS CONTROLS INC	CF–07
107294	WILLIAMS INDUSTRIES INC	CF–05
020415	WILLIAMS NATURAL GAS CO /DE/	CF–03
719955	WILLIAMS SONOMA INC	CF–05
107362	WILLIAMS W W CO	CF–05
107454	WILSHIRE OIL CO OF TEXAS	CF–05
885275	WILSON BANK HOLDING CO	CF–10
107469	WILSON BROTHERS	CF–07
866535	WILSON CAPITAL INC	CF–10
822324	WILSON FARMS INC	CF–10
850089	WILSON FUND II LIMITED PARTNERSHIP	CF–10
058429	WILSON LEE ENGINEERING CO INC	CF–08
107559	WILTEK INC	CF–07
313968	WINCO PETROLEUM CORP	CF–08
845043	WINDFIELD DEVELOPMENT CORP	CF–10
217084	WINDMERE CORP	CF–04
878812	WINDMILL HOBBIES INC	CF–10
719934	WINDPOWER PARTNERS 1983–1	CF–05
746059	WINDPOWER PARTNERS 1984	CF–09
755500	WINDSOR PARK PROPERTIES 2	CF–07
774544	WINDSOR PARK PROPERTIES 3	CF–06
796177	WINDSOR PARK PROPERTIES 4	CF–06
818817	WINDSOR PARK PROPERTIES 5	CF–06
836393	WINDSOR PARK PROPERTIES 6	CF–09
725418	WINDSOR PARK PROPERTIES LTD	CF–07
881443	WINDSOR REAL ESTATE INVESTMENT TRUST 8	CF–10
831982	WINE SOCIETY OF AMERICA INC /DE/	CF–08
847324	WINGATE GOVERNMENT MORTGAGE PARTNERS II	CF–10
773870	WINGATE HOUSING PARTNERS 85 LTD PARTNERS	CF–08
701745	WINGATE HOUSING PARTNERS LTD	CF–09
715769	WINGATE HOUSING PARTNERS LTD II	CF–08
107748	WINJAK INC /DE/	CF–08
749935	WINLAND ELECTRONICS INC	CF–09
107681	WINN DIXIE STORES INC	CF–02
107687	WINNEBAGO INDUSTRIES INC	CF–04
844890	WINS SATELLITE INC	CF–10
815274	WINSTON RESOURCES INC	CF–07
803003	WINTER SPORTS INC /NEW	CF–07
839485	WINTERHAWK INVESTMENTS INC	CF–09
879203	WINTHROP APARTMENT INVESTORS LIMITED PARTNERSHIP	CF–10
759253	WINTHROP FINANCIAL ASSOCIATES	CF–08
722565	WINTHROP GROWTH INVESTORS I LTD PARTNERS	CF–05
718535	WINTHROP INTERIM PARTNERS I	CF–08
883424	WINTHROP MIAMI ASSOCIATES LIMITED PARTNERSHIP	CF–10
277886	WINTHROP PARTNERS 79	CF–07
315275	WINTHROP PARTNERS 80	CF–06
351147	WINTHROP PARTNERS 81	CF–07
350903	WINTHROP RESIDENTIAL ASSOCIATES I	CF–08
356141	WINTHROP RESIDENTIAL ASSOCIATES II	CF–08

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK*	Issuer name	Group
711418	WINTHROP RESIDENTIAL ASSOCIATES III	CF–06
886948	WINTHROP RESOURCES CORP	CF–10
857907	WINTON FINANCIAL CORP	CF–10
707369	WIRE GRAPHICS INC /NV/	CF–08
107844	WISCONSIN BELL INC	CF–02
874213	WISCONSIN CENTRAL TRANSPORTATION CORP	CF–10
107815	WISCONSIN ELECTRIC POWER CO	CF–01
783325	WISCONSIN ENERGY CORP	CF–01
107819	WISCONSIN GAS CO	CF–03
107830	WISCONSIN NATURAL GAS CO	CF–01
863894	WISCONSIN PHARMACAL COMPANY INC	CF–10
107832	WISCONSIN POWER & LIGHT CO	CF–03
107833	WISCONSIN PUBLIC SERVICE CORP	CF–03
107835	WISCONSIN REAL ESTATE INVESTMENT TRUST	CF–05
107841	WISCONSIN SOUTHERN GAS CO INC	CF–06
107874	WISER OIL CO	CF–05
791260	WISMER MARTIN INC	CF–07
107889	WITCO CORP	CF–02
800454	WITH DESIGN IN MIND INTERNATIONAL INC	CF–08
794449	WITTER DEAN COLDWELL BANKER TAX EXEMPT MORTGAGE	CF–04
736999	WITTER DEAN CORNERSTONE FUND II	CF–09
737000	WITTER DEAN CORNERSTONE FUND III	CF–09
808373	WITTER DEAN CORNERSTONE FUND IV	CF–05
839945	WITTER DEAN DIVERSIFIED FUTURES FUND II	CF–09
863535	WITTER DEAN DIVERSIFIED FUTURES FUND III L P	CF–10
841754	WITTER DEAN PRINCIPAL GUARANTEED FUND II	CF–09
844234	WITTER DEAN PRINCIPAL GUARANTEED FUND III	CF–09
832350	WITTER DEAN PRINCIPAL GUARANTEED FUND LP	CF–09
765923	WITTER DEAN REALTY GROWTH PROPERTIES L P	CF–05
726315	WITTER DEAN REALTY INCOME PARTNERSHIP I	CF–05
752744	WITTER DEAN REALTY INCOME PARTNERSHIP II LP	CF–04
784161	WITTER DEAN REALTY INCOME PARTNERSHIP III LP	CF–04
819342	WITTER DEAN REALTY INCOME PARTNERSHIP IV LP	CF–04
830340	WITTER DEAN REALTY YIELD PLUS II LP	CF–09
810116	WITTER DEAN REALTY YIELD PLUS L P	CF–04
873799	WITTER DEAN SELECT FUTURES FUND LP	CF–10
760775	WLR FOODS INC	CF–04
804194	WM BANCORP	CF–05
791852	WM REALTY LTD PARTNERSHIP	CF–06
350077	WMS INDUSTRIES INC /DE/	CF–05
892997	WNC CALIFORNIA HOUSING TAX CREDITS III LP	CF–10
860331	WNC HOUSING TAX CREDIT FUND II LP	CF–10
769413	WNS INC	CF–06
719774	WOLF FINANCIAL GROUP INC	CF–06
108018	WOLF HOWARD B INC	CF–07
108079	WOLOHAN LUMBER CO	CF–05
005696	WOLVERINE EXPLORATION CO	CF–05
110471	WOLVERINE WORLD WIDE INC /DE/	CF–04
797666	WONG SUE INTERNATIONAL INC	CF–09
872868	WOOD LESLIE & JENCZYN INC	CF–10
319646	WOODBINE PETROLEUM INC	CF–07
108202	WOODBURY TELEPHONE CO	CF–06
108215	WOODHEAD INDUSTRIES INC	CF–05
108312	WOODWARD GOVERNOR CO	CF–04
850209	WOOLWORTH CORPORATION	CF–10
311268	WORD TRONICS CORP	CF–08
719612	WORDSTAR INTERNATIONAL INC	CF–06
841712	WORK RECOVERY INC	CF–09
860600	WORKINGMENS CAPITAL HOLDINGS INC	CF–10
820528	WORKINGMENS CORP	CF–08
855609	WORKMENS BANCORP INC	CF–10
108383	WORLCO INC	CF–07
745374	WORLD CONTAINER CORP	CF–08
832487	WORLD CUP CHAMPIONSHIP FUND LIMITED PART	CF–09
865844	WORLD ENTERTAINMENT CONCEPTS INC	CF–10
108418	WORLD LIFE & HEALTH INSURANCE CO OF PENN	CF–07
841123	WORLD WIDE STONE CORP	CF–09
819479	WORLD WIDE TECHNOLOGY INC	CF–06
811664	WORLDCORP INC	CF–04
856163	WORLDWIDE CAPITAL LTD	CF–10
704774	WORLDWIDE COLLECTION FUND INC	CF–07
790423	WORLDWIDE COMPUTER SERVICES INC /NJ/	CF–07

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
851479	WORLDWIDE FOREST PRODUCTS INC	CF–10
701974	WORTH CORP	CF–06
350572	WORTHEN BANKING CORP	CF–03
836155	WORTHINGTON GEORGE CO	CF–06
108516	WORTHINGTON INDUSTRIES INC	CF–03
352541	WPL HOLDINGS INC	CF–03
108601	WRIGLEY WILLIAM JR CO	CF–01
108606	WRITER CORP	CF–05
874499	WRT ENERGY CORP	CF–10
108618	WSC GROUP INC	CF–08
067494	WSMP INC	CF–05
877542	WTC INDUSTRIES INC	CF–10
797543	WTD INDUSTRIES INC	CF–04
108633	WULF OIL CORP	CF–09
771639	WUNDIES INDUSTRIES INC	CF–05
108637	WURLTECH INDUSTRIES INC	CF–08
108683	WYLE LABORATORIES	CF–04
108703	WYMAN GORDON CO	CF–03
108712	WYNN INDUSTRIES INC	CF–08
108721	WYNNS INTERNATIONAL INC	CF–04
108729	WYOMING OIL & MINERALS INC	CF–08
790818	X RITE INC	CF–06
778885	X ZEL INC	CF–09
853464	XEBEC GALLEON INC	CF–10
108770	XEDAR CORP	CF–08
786703	XELEX INC	CF–08
108772	XEROX CORP	CF–01
351936	XEROX CREDIT CORP	CF–01
742550	XETA CORP	CF–07
319191	XICOR INC	CF–05
782995	XIOX CORP	CF–08
883905	XIRCOM INC	CF–10
791908	XOMA CORP /DE/	CF–05
776820	XPLOR CORP	CF–07
814427	XSCRIBE CORP /CA/	CF–07
845753	XSIRIUS SUPERCONDUCTIVITY INC /DE/	CF–07
217591	XTRA CORP /DE/	CF–03
820608	XTRAMEDICS INC /NV/	CF–08
885976	XXSYS TECHNOLOGIES INC /CA	CF–10
810957	XYLOGICS INC /DE/	CF–06
873087	XYPLEX INC	CF–10
731252	XYTRONYX INC	CF–08
721080	XYVISION INC	CF–05
813359	Y&A GROUP INC	CF–07
797397	YAGER KUESTER PUBLIC FUND LIMITED PARTNE	CF–09
866731	YAHWE CORP	CF–10
849210	YANKEE ENERGY SYSTEM INC	CF–03
802781	YARDLEY VENTURES INC	CF–08
716006	YELLOW FREIGHT SYSTEM INC OF DELAWARE	CF–02
313109	YELLOW GOLD OF CRIPPLE CREEK INC	CF–08
790025	YELLOW LINE CAPITAL INC	CF–09
715142	YELLOWSTONE RESOURCES INC	CF–08
856979	YES CLOTHING CO	CF–06
777876	YORK FINANCIAL CORP	CF–07
842662	YORK HOLDINGS CORP	CF–10
108976	YORK RESEARCH CORP	CF–06
108985	YORK WATER CO	CF–05
109088	YOUNGWOOD ELECTRONIC METALS INC	CF–07
884198	YOUNKERS INC/DE/	CF–10
109105	YREKA UNITED INC	CF–08
109110	YUBA WESTGOLD INC	CF–07
757763	YUKON ENERGY CORP	CF–08
740875	ZACHARY BANCSHARES INC	CF–06
109156	ZALE CORP	CF–02
885269	ZAMS INC	CF–10
109177	ZAPATA CORP	CF–03
877212	ZEBRA TECHNOLOGIES CORP/DE	CF–10
852127	ZEBU INC	CF–10
075644	ZEMEX CORP	CF–05
109265	ZENITH ELECTRONICS CORP	CF–03
109259	ZENITH LABORATORIES INC	CF–05
109261	ZENITH NATIONAL INSURANCE CORP	CF–04

APPENDIX B.—DIVISION OF CORPORATION FINANCE—LISTING OF EDGAR FILERS BY COMPANY NAME—Continued

CIK	Issuer name	Group
831251	ZENITH VENTURES CORP	CF–09
779676	ZENOX INC	CF–08
320141	ZENTEC CORP	CF–07
854460	ZEOS INTERNATIONAL LTD	CF–07
109284	ZERO CORP	CF–04
756055	ZEUS COMPONENTS INC	CF–05
866678	ZEUS ENTERPRISE INC	CF–10
827056	ZEVEX INTERNATIONAL INC	CF–09
847541	ZFAX IMAGE CORP	CF–08
810353	ZG ENERGY CORP	CF–07
109312	ZIEGLER CO INC	CF–05
879885	ZIEGLER LEASING CORP /WI	CF–10
784013	ZIEGLER MORTGAGE SECURITIES INC II	CF–09
827156	ZILA INC	CF–08
789892	ZINETICS MEDICAL INC/ UT	CF–08
109380	ZIONS BANCORPORATION /UT/	CF–03
109378	ZIONS COOPERATIVE MERCANTILE INSTITUTION	CF–05
731647	ZITEL CORP	CF–06
847468	ZOE CAPITAL CORP	CF–10
887568	ZOLL MEDICAL CORPORATION	CF–10
811784	ZOMAX INC	CF–08
767404	ZOND PANAERO WINDSYSTEM PARTNERS I	CF–09
320515	ZONIC CORP	CF–07
741256	ZORBAS PALACE INC	CF–09
836457	ZOTEK INC	CF–09
109446	ZURN INDUSTRIES INC	CF–03
727621	ZYCAD CORP	CF–05
730716	ZYGO CORP	CF–06
864076	ZYNAXIS INC	CF–10

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SECURITIES AND EXCHANGE COMMISSION

17 CFR Parts 200, 229, 230, 239, 240, 249, 270 and 274

[Release Nos. 33–6978; 34–31906; IC–19284; File S7–7–93]

RIN 3235–AD92

Rulemaking for EDGAR System—Investment Companies and Institutional Investment Managers

AGENCY: Securities and Exchange Commission.

ACTION: Interim rules and solicitation of comments.

SUMMARY: The Securities and Exchange Commission has adopted rules to implement the operational phase of its Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system. The rules as set forth in this release will apply to electronic submissions by investment companies, business development companies, and institutional investment managers reporting securities holdings under management. The Commission also is adopting the Financial Data Schedule provisions with a deferred effective date and soliciting further public comment on those provisions. Separate releases contain rules applicable to electronic submissions processed by the Division of Corporation Finance which, generally, are also applicable to those processed by the Division of Investment Management and additional amendments relating to electronic submission by public utility holding companies and to payment of fees into the Commission's lockbox depository.

Mandated electronic filing is scheduled to begin on April 26, 1993, for the Transitional Filers and selected volunteers, including specified third party filings with respect to such registrants. Phase-in of all registrants is expected to be completed by mid-1996.

DATES: Effective Dates: These rules are effective on April 26, 1993, and apply to filings on or after that date, except the provisions relating to Financial Data Schedules (§ 230.483; §§ 239.14, 239.15, 239.15A, 239.16, 239.17a, 239.17b, and 239.24; § 270.20a–4; and §§ 274.5, 274.11, 274.11A, 274.11a–1, 274.11b, 274.11c, and 274.101), which are effective on November 1, 1993.

Comments: Comment letters on the Financial Data Schedule provisions should be received by May 17, 1993.

ADDRESSES: Comments should be submitted in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 5th Street, NW., Mail Stop 6–9, Washington, DC 20549, and should refer to File No. S7–7–93.

FOR FURTHER INFORMATION CONTACT: Anthony A. Vertuno, Senior Special Counsel, EDGAR IM Project, (202) 272–7716, or Ruth Armfield Sanders, Staff Attorney, (202) 272–7714, Division of Investment Management, Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549.

SUPPLEMENTARY INFORMATION: The Securities and Exchange Commission (the "Commission") has adopted rules covering those aspects of the EDGAR system that are unique to submissions made by investment companies registered under the Investment Company Act of 1940[1] and business

[1] 15 U.S.C. 80a–1 *et seq.* (the "Investment Company Act").

[2] 17 CFR 249.325.

[3] 15 U.S.C. 78a *et seq.* (the "Exchange Act").

[4] *See* Appendix A—Phase-In Schedule for Mandatory Electronic Filing by Investment Companies. Section 35A(c)(5) of the Exchange Act [15 U.S.C. 78ll(c)(5)] requires that mandated filings from a "significant test group" of registrants be received and reviewed by the Commission for at least six months before final adoption of any rule requiring electronic filing by registrants. Accordingly, the interim EDGAR rules and phase-in schedule adopted today will govern electronic submissions by the "significant test group." After the "significant test group" has successfully filed for at least six months, the Commission will adopt final EDGAR rules modified to reflect the experience gained during the period, together with a revised phase-in schedule, if necessary.