

C.2

SEC NEWS DIGEST

Issue 2001-184

September 24, 2001

COMMISSION ANNOUNCEMENTS

COMMISSION MEETINGS

CHANGE IN THE MEETING: TIME CHANGE

The closed meeting scheduled for Wednesday, September 26, 2001, at 10:00 a.m. has been changed to Monday, September 24, 2001, at 11:30 a.m.

CHANGE IN THE MEETING: ADDITIONAL ITEM

The following item has been added to the open meeting scheduled for Tuesday, September 25, 2001:

The Commission will consider whether to extend the compliance date for certain amendments to Rule 482 under the Securities Act of 1933 and Rule 34b-1 under the Investment Company Act of 1940. These rule amendments require that fund advertisements and sales literature include standardized after-tax returns if the sales material either (i) includes after-tax performance information, or (ii) includes any performance information together with representations that the fund is managed to limit taxes. The compliance date for the rule amendments is October 1, 2001.

For further information contact Kary Mobedshahi, Staff Attorney, Division of Investment Management at (202) 942-0699.

At times, changes in Commission priorities require alterations in the scheduling of meeting items. For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact: The Office of the Secretary (202) 942-7070.

COMMISSION PROVIDES ADDITIONAL RELIEF TO MARKET PARTICIPANTS

On September 21, the Commission took additional actions in response to concerns from market participants in the wake of last week's tragic events.

First, we extended for five business days – until September 28 – the temporary relief that we granted last week. Issuers may continue to repurchase their securities without meeting the volume and timing restrictions that ordinarily would apply, and without adverse accounting consequences under pooling of interests provisions. Directors, officers and ten percent shareholders may repurchase shares of their companies without certain restrictions contained in Section 16(b) of the Exchange Act. Amex specialists may continue to function like floor brokers due to space limitations in connection with Amex's relocation of part of its operations. Finally, mutual funds may continue to borrow from and lend to related parties.

We also issued three exemption letters today. The first letter, to The Nasdaq Stock Market, Inc., changes a deadline under Exchange Act Rule 11Ac1-5, adopted last year. That rule requires market centers that trade national market system securities to report monthly on the quality of trade executions. The first reports for Nasdaq securities, originally due in September, are now due by November 30, 2001, and will cover October trades.

In a letter to the Securities Industry Association, we extended a deadline for reports from broker-dealers on order routing practices. Under Exchange Act Rule 11Ac1-6, adopted last year, brokers that route orders on behalf of customers must make quarterly disclosures concerning the identity of the market centers to which they route a significant percentage of their orders, as well as information concerning the nature of their relationships with such market centers. The first reports, for the quarter July through September 2001, will now be due in November 2001.

In a letter to the NASD Small Firm Advisory Board, we granted an exemption from the disclosure requirements of Rule 11Ac1-6 to small broker-dealers. Firms that have routed on average 500, or fewer, customer orders per month during the preceding calendar year are exempt from quarterly reporting requirements.

Additionally, we have issued an interpretive release explaining how last week's market closures affect the application of two Commission rules. The two rules are Securities Act Rule 144(e), which governs how many shares of stock a corporate insider can sell in the open market, and Securities Exchange Act Rule 10b5-1, which allows people to trade securities even when they may have nonpublic information. Rule 144(e) requires insiders to calculate the average weekly reported volume of trading. The release allows insiders to ignore the week of September 11 in making that calculation. The release also gives insiders greater leeway concerning written plans to purchase or sell securities. This relief extends through September 28, 2001.

The orders, exemption letters and interpretive releases are available on the Commission's website, at www.sec.gov. The Commission invites market participants to provide feedback on these measures and under what circumstances, if any, they should be extended. (Press Rel. 2001-97)

ENFORCEMENT PROCEEDINGS

IN THE MATTER OF MICHAEL MARRIE AND BRIAN BERRY, CPA

An Administrative Law Judge has issued an initial decision in Administrative Proceeding No. 3-9966, Michael J. Marrie, CPA, and Brian L. Berry, CPA. Marrie and Berry acted as the engagement partner and engagement manager, respectively, for the audit of the fiscal year 1994 financial statements of California Micro Devices, Inc. The Order Instituting Proceedings alleged that the Respondents engaged in improper professional conduct in that they "recklessly" violated the applicable professional standards during that audit. The proceeding was brought under Rule 102(e) of the Commission's Rules of Practice to determine if Respondents should be censured or denied, temporarily or permanently, the privilege of appearing or practicing before the Commission.

The initial decision rejects Respondents' claims that the proceeding is barred by the statute of limitations and/or by the doctrine of laches. It then examines auditing recklessness under the applicable case law and concludes that recklessness under Rule 102(e)(1)(iv)(A) cannot be established by a showing of nothing more than separate acts of auditing negligence that might have satisfied Rule 102(e)(1)(iv)(B)(1) or (B)(2). It also reviews the term "applicable professional standards" used in Rule 102(e)(1)(iv)(A) and concludes that an accounting firm's internal policy and guidance manual is not part of the applicable professional standards for purposes of a disciplinary proceeding under Rule 102(e).

The initial decision concludes that the weight of the evidence does not support the allegation that Respondents violated generally accepted auditing standards in auditing California Micro Devices' estimates of the value of its property and equipment or the value of its obsolete inventory. It further concludes that Respondents committed negligent, but not reckless, violations of generally accepted auditing standards when auditing California Micro Devices' sales revenues, accounts receivable, and estimate of sales returns and when supervising certain aspects of the audit field work. Because the Order Instituting Proceedings alleged recklessness, not negligence, the initial decision dismisses all charges as to both Respondents. (Initial Decision No. 191; File No. 3-9966)

INVESTMENT ADVISER DISGORGES INVESTOR FUNDS HE USED TO BUY HIS OWN HOME

The Commission obtained disgorgement of over \$176,000 from Christopher A. Lowry, a registered investment adviser in St. Paul, Minnesota, which was the full amount the Commission had alleged Lowry misappropriated from investors and used to buy his own home. The disgorgement was part of the settlement of the enforcement action the Commission brought last year against Lowry and Fountainhead Retirement Plan Services, Inc. d/b/a 401(k) University, a start-up company controlled by Lowry. Under the terms of the settlement, which was entered by the United States District Court for the District of Minnesota on December 7, 2000, Lowry and 401(k) University, without admitting or denying the allegations made in the Commission's Complaint, consented to the entry of an order that permanently enjoins them from violating the antifraud provisions of the federal securities laws, and orders Lowry to pay \$156,500 in disgorgement plus approximately \$20,000 in prejudgment interest. In accordance with the settlement, Lowry repaid \$176,627.23 on February 20, 2001, which was disbursed to investors according to court order.

In its complaint, filed on February 15, 2000, the Commission alleged that Lowry and 401(k) University raised approximately \$488,000 from 14 individuals who purchased stock of 401(k) University. All the investors are located in the Minneapolis/St. Paul area of Minnesota. Lowry raised the money through the sale of 401(k) University stock, claiming that investor proceeds would be used as 401(k) University start-up capital. The Commission charged that Lowry and 401(k) University misrepresented the use of investor proceeds and misappropriated a significant portion of investor funds. In particular, the Commission alleged that Lowry omitted to tell investors that he was going to use approximately one-third of the proceeds to purchase his personal residence. The Complaint alleged that as a result of the conduct described above, Lowry and 401(k) University violated Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder. [SEC v. Christopher A. Lowry, et al., D. Minn., Case No. 00-348, MJD/JGL] (LR-17148)

SEC OBTAINS MILLION DOLLAR PENALTY AND CEASE AND DESIST ORDER AGAINST THE CHASE MANHATTAN BANK

On September 24, the Commission obtained a \$1 million civil penalty against The Chase Manhattan Bank (Chase) from Judge Gottschall of the United States District Court for the Northern District of Illinois (01 C 7364) for committing recordkeeping and reporting violations while acting as a registered transfer agent for numerous corporate and municipal bond issues. The Commission also ordered Chase to cease and desist from such violations. Chase, a New York banking corporation wholly owned by J.P. Morgan Chase & Co., and based in New York, New York, is a registered transfer agent. The Commission's Complaint alleged that by March 1998, Chase, and companies with which it has merged, had identified but failed to reconcile inaccuracies in its computerized bond recordkeeping system totaling more than \$46.8 billion. Chase reasonably and correctly

believed that the \$46.8 billion did not reflect a liability of anywhere near this magnitude. Chase based its belief upon, among other reasons, the cash management systems it had in place, which were generally accurate and did not reflect any liability at the time. Chase did not fully reconcile these records until June 2000. During this two-year period Chase allegedly:

- Filed false TA-2 Reports (annual reports required of transfer agents);
- Discovered that its computerized records of the outstanding dollar amount of bonds held by bondholders, which the Commission requires a transfer agent to maintain, contained significant errors. These records are maintained in master securityholder files;
- Discovered that its records, by issuer, of the dollar amount of bonds issued and outstanding, which the Commission requires a transfer agent to maintain, often were not readily accessible or reliable. These records are maintained in control books;
- Failed to provide the required notice in the prescribed manner to the appropriate regulators, or to issuers, that its records showed significant differences between its master securityholder files and its control books for a large number of bond issues.

The complaint alleges that ultimately Chase was able to reconcile the vast bulk of the inaccuracies in its bond recordkeeping system. It wrote off or reserved \$45.8 million largely attributable to prior processing errors on historical systems. Approximately \$28.8 million of that amount resulted from payment errors, including situations where Chase had erroneously paid bondholders who were not entitled to the money. The balance, or approximately \$17 million was reserved to pay additional claims that may be presented. These amounts were not material to any financial reports filed by J.P. Morgan Chase or its predecessors.

As a result of the conduct described above, Chase consented, without admitting or denying the factual allegations in the Complaint or the findings in the cease and desist order, to a \$1 million civil penalty and to a Commission order that it cease and desist from future violations of the recordkeeping and reporting provisions of the federal securities laws relating to transfer-agents. The Commission thanks the Federal Reserve Bank of New York and the State of New York Banking Department for their assistance in this matter. [SEC v. The Chase Manhattan Bank, USDC, NDIII., Civil Action No. 01 C 7364] (LR-17149); (Administrative Proceeding - Rel. 34-44835; File No. 3-10583)

INVESTMENT COMPANY ACT RELEASES

ING PILGRIM INVESTMENTS, LLC, ET AL.

A notice has been issued giving interested persons until October 16, 2001, to request a hearing on an application filed by ING Pilgrim Investments, LLC, et al. for an order under Sections 6(c) and 23(c) of the Investment Company Act exempting applicants from certain provisions of Rule 23c-3 under the Act. The order would permit a registered closed-end investment company to make repurchase offers on a monthly basis. (Rel. IC-25167 – September 21)

MET INVESTORS SERIES TRUST AND METROPOLITAN LIFE INSURANCE COMPANY

A notice has been issued giving interested persons until October 12, 2001, to request a hearing on an application filed by Met Investors Series Trust (MIT) and Metropolitan Life Insurance Company for an order, pursuant to Section 17(b) of the Investment Company Act, granting an exemption from the provisions of Section 17(a) of the Act, to permit certain series of MIT to acquire all of the assets and liabilities of certain other series of MIT. Because of certain affiliations, applicants may not rely on Rule 17a-8 under the Act. (Rel. IC-25166 – September 21)

HOLDING COMPANY ACT RELEASES

ENTERGY CORPORATION, ET AL.

A notice has been issued giving interested persons until October 16, 2001, to request a hearing on a proposal filed by Entergy Corporation (Entergy), a registered holding company, and its public utility subsidiary companies, Entergy Arkansas Inc., Entergy Gulf States, Inc., Entergy Louisiana, Inc., Entergy Mississippi, Inc., and Entergy New Orleans, Inc.; System Energy Resources, Inc., a generating public utility subsidiary company of Entergy; Entergy Operations, Inc., a public utility subsidiary of Entergy; Entergy Services, Inc., Entergy's service company subsidiary; System Fuels, Inc., Entergy's indirect nonutility subsidiary, (Applicants) propose to extend to November 30, 2004, the time Applicants may engage in various external and intrasystem financing transactions. (Rel. 35-27441)

WISCONSIN POWER & LIGHT COMPANY

A notice has been issued giving interested persons until October 16, 2001, to request a hearing on a proposal by Wisconsin Power & Light Company (WPL), an electric utility

company subsidiary of Alliant Energy Corporation, a registered public utility holding company, to exercise its option to acquire additional shares of common stock of Wisconsin River Power (Wisconsin River). The shares WPL proposes to acquire are currently owned by Wisconsin Public Service Corporation (WPS), a wholly owned subsidiary of WPS Resources Corporation, a public utility holding company exempt from registration. (Rel. 35-27441)

AMERICAN ELECTRIC POWER COMPANY, ET AL.

A notice has been issued giving interested persons until October 16, 2001, to request a hearing on a proposal filed by American Electric Power Company (AEP), a registered holding company, and its public utility subsidiary companies, Central Power and Light Company, Southwestern Electric Power Company, West Texas Utilities Company, Columbus Southern Power Company and Ohio Power Company (Applicants), proposing to increase short term borrowing limits until December 31, 2002. Applicants will use the proceeds of the borrowings to assist in corporate restructuring mandated by the states of Texas and Ohio. (Rel. 35-27441)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change (SR-NFA-2001-01) filed by the National Futures Association relating to securities futures products has become effective under Section 19(b)(7) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of September 24. (Rel. 34-44823)

PROPOSED RULE CHANGE

The New York Stock Exchange filed a proposed rule change (SR-NYSE-2001-29) eliminating the New York Stock Exchange's discretion to exempt relief specialists from registration and approval. Publication of the proposal is expected in the Federal Register during the week of September 24. (Rel. 34-44825)

SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC under the Securities Act of 1933. The reported information appears as follows: Form, Name, Address and Phone Number (if available) of the issuer of the security; Title and the number and/or face amount of the securities being offered; Name of the managing underwriter or depositor (if applicable); File number and date filed; Assigned Branch and a designation if the statement is a New Issue.

Registration statements may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: <publicinfo@sec.gov>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

- F-6 ADVANTEST CORP /ADR/, 3201 SCOTT BLVD, SANTA CLARA, CA 95054
(408) 988-7700 - 50,000,000 (\$2,500,000)
DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-13886 - SEP. 05) (BR.
99
- NEW ISSUE)
- F-6 GOLDAS KUYUMCULUK SANAYI ITHALAT IHRACAT AS /ADR/,
555 MADISON AVE 11TH FLOOR, NEW YORK, NY 10022 (212) 319-7600 -
100,000,000 (\$5,000,000) DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE
333-13888 - SEP. 05) (BR. 99 - NEW ISSUE)
- F-6 HBOS PLC /ADR/, CT CORP SYSTEM 111 EIGHTH AVE, NEW YORK, NY 10011
(212) 590-9200 - 30,000,000 (\$1,500,000)
DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-13890 - SEP. 07) (BR.
99
- NEW ISSUE)
- F-6 NIDEC CORP /ADR/, 318 INDUSTRIAL LANE, TORRINGTON, CT 06790
(860) 482-4422 - 10,000,000 (\$500,000)
DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-13894 - SEP. 07) (BR.
99
- NEW ISSUE)
- F-1 NIDEC CORP, 10 TSUTSUMISOTO CHO 'ISHIKYOGOKU, UKYO KU KYOTO 615
0854,
JAPAN, MO 00000 (817) 531-6177 - 1,800,000 (\$60,786,000)
FOREIGN COMMON STOCK. (FILE 333-13896 - SEP. 07) (BR. 5 - NEW ISSUE)
- F-6 ASIA SATELLITE TELECOMMUNICATIONS HOLDINGS LTD \ADR\, 60 WALL ST,
C/O MORGAN GUARANTY TRUST CO OF NY, NEW YORK, NY 10260 (212) 648-3250 -
50,000,000 (\$2,500,000) DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE
333-13900 - SEP. 07) (BR. 99)
- F-10 NCE PETROFUND, 130 KING ST WEST, STE 2850 PO BOX 104,
TORONTO ONTARIO M5X 1A4, A6 00000 - 8,740,000 (\$84,690,600) STRAIGHT
BONDS.
(FILE 333-13902 - SEP. 10) (BR. 4)
- S-8 SKF INC, HORNSGATEN 1 S-415 50, GOTEBOG SWEDEN, V7 ----- (212) 559-
2107
- 5,000 (\$83,350) FOREIGN COMMON STOCK. (FILE 333-13906 - SEP. 10)
(BR. 6)
- S-8 MARCONI PLC, ONE BROTON ST, LONDON UNITED KINGDOM, W1X 8AQ, X0 00000
(011) 442-0749 - 10,000,000 (\$7,700,000) FOREIGN COMMON STOCK. (FILE
333-13908 - SEP. 10) (BR. 7)

S-8 MARCONI PLC, ONE BROTON ST, LONDON UNITED KINGDOM, W1X 8AQ, X0 00000
 (011) 442-0749 - 59,067,202 (\$53,181,745.54) FOREIGN COMMON STOCK.
 (FILE 333-13910 - SEP. 10) (BR. 7)

S-8 MARCONI PLC, ONE BROTON ST, LONDON UNITED KINGDOM, W1X 8AQ, X0 00000
 (011) 442-0749 - 100,000,000 (\$77,000,000) FOREIGN COMMON STOCK. (FILE
 333-13912 - SEP. 10) (BR. 7)

S-8 SCHERING AKTIENGESELLSCHAFT, MULLERSTRASSE 178,
 13353 BERLIN FEDERAL REPUBLIC OF GERMANY, - 500,000 (\$24,415,000)
 FOREIGN COMMON STOCK. (FILE 333-13916 - SEP. 14) (BR. 1)

S-8 ASTRAZENECA PLC, ZENECA GROUP PLC, 15 STANHOPE GATE - LEGAL
 DEPARTMENT,
 LONDON W1Y 6LN ENGLA, X0 - 58,000 (\$2,665,680)
 DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-13918 - SEP. 14) (BR.
 1)

S-8 KANAKARIS WIRELESS, 65 ENTERPRISE, SUITE 365, ALISO VIEJO, CA 92626
 -
 8,888,888 (\$328,889) COMMON STOCK. (FILE 333-69476 - SEP. 17) (BR. 3)

S-8 W-H ENERGY SERVICES INC, 10370 RICHMOND SUITE 650, HOUSTON, TX 77042
 (713) 974-6071 - 1,275,000 (\$20,017,500) COMMON STOCK. (FILE 333-69480
 -
 SEP. 17) (BR. 4)

SB-2 AJS BANCORP INC, 200 EAST PARK STREET, EDWARDVILLE, IL 62025
 (618) 656-6122 - 1,056,281 (\$10,562,810) COMMON STOCK. (FILE 333-69482
 -
 SEP. 17) (NEW ISSUE)

S-8 SOUTHWALL TECHNOLOGIES INC /DE/, 1029 CORPORATION WAY, PALO ALTO, CA
 94303 (415) 962-9111 - 850,000 (\$4,012,000) COMMON STOCK. (FILE 333-
 69486
 - SEP. 17) (BR. 6)

S-8 WALLSTREET REVIEW INC, 4701 N FEDERAL HIGHWAY STE 370, B-9,
 LIGHTHOUSE POINT, FL 33064 (954) 784-5044 - 2,000,000 (\$220,000)
 COMMON STOCK. (FILE 333-69488 - SEP. 17) (BR. 4)

S-8 FIRST INTERSTATE BANCSYSTEM INC, P O BOX 30918, 401 NO 31ST STREET,
 BILLINGS, MT 59116 (406) 255-5300 - 750,000 (\$30,000,000) COMMON STOCK.
 (FILE 333-69490 - SEP. 17) (BR. 7)

S-2 HCSB FINANCIAL CORP, 5009 BROAD STREET, LORIS, SC 29569 (843) 756-
 6333
 - 500,000 (\$11,000,000) COMMON STOCK. (FILE 333-69492 - SEP. 17) (BR.
 7)

S-8 BEECHPORT CAPITAL CORP, 132 S THIRD ST, OAKDALE, CA 95361 (209) 848-
 3900

- 9) - 1,100,000 (\$676,500) COMMON STOCK. (FILE 333-69494 - SEP. 17) (BR. 9)
- S-3 QUICKSILVER RESOURCES INC, 777 WEST ROSEDALE ST, SUITE 300, FORT WORTH, TX 76104 (217) 665-5000 - 304,661 (\$4,927,717) COMMON STOCK. (FILE 333-69496 - SEP. 17) (BR. 4)
- S-4 SCHULER HOMES INC, 828 FORT STREET MALL, FOURTH FLOOR, HONOLULU, HI 96813 (808) 521-5661 - 400,000,000 (\$400,000,000) STRAIGHT BONDS. (FILE 333-69498 - SEP. 17) (BR. 6)
- S-3 AGL RESOURCES INC, 817 WEST PEACHTREE ST NW, 10TH FLOOR, ATLANTA, GA 30308 (404) 584-9470 (FILE 333-69500 - SEP. 17) (BR. 2)
- S-4 RELIANT ENERGY REGCO INC, 1111 LOUISIAN ST., HOUSTON, TX 77002 (713) 207-3000 - 298,013,261 (\$8,925,497,167) COMMON STOCK. (FILE 333-69502 - SEP. 17) (NEW ISSUE)
- S-8 UNIVERSAL COMPRESSION HOLDINGS INC, 4440 BRITTMOORE RD, HOUSTON, TX 77041 (713) 466-4103 - 100,000 (\$2,569,000) COMMON STOCK. (FILE 333-69504 - SEP. 17) (BR. 6)
- S-4 NEW WORLD COFFEE MANHATTAN BAGEL INC, 246 INDUSTRIAL WAY WEST, C/O NEW WORLD HOLDINGS, EATONTOWN, NJ 07724 (732) 544-0155 - 140,000,000 (\$140,000,000) STRAIGHT BONDS. (FILE 333-69510 - SEP. 17) (BR. 5)
- S-8 TIVO INC, 2160 GOLD STREET, PO BOX 2160, ALVISO, CA 95002 (408) 747-6080 - 13,000,000 (\$118,658,560) COMMON STOCK. (FILE 333-69512 - SEP. 17) (BR. 7)
- S-2 SUPREMA SPECIALTIES INC, 510 EAST 35TH ST, PO BOX 280 PARK STATION, PATERSON, NJ 07543 (201) 684-2900 - 4,657,500 (\$60,687,225) COMMON STOCK. (FILE 333-69514 - SEP. 17) (BR. 4)
- S-3 CASCADE NATURAL GAS CORP, 222 FAIRVIEW AVE N, SEATTLE, WA 98109 (206) 624-3900 (FILE 333-69516 - SEP. 17) (BR. 2)
- S-8 INTERLAND INC /MN/, 303 PEACHTREE CENTER AVENUE, SUITE 500, ATLANTA, GA 30303 (404) 720-8301 - 6,655,731 (\$8,186,548) COMMON STOCK. (FILE 333-69518 - SEP. 17) (BR. 3)
- S-4 DELHAIZE AMERICA INC, PO BOX 1330, 2110 EXECUTIVE DR, SALISBURY, NC 28145 (704) 633-8250 - 2,600,000,000 (\$2,600,000,000) STRAIGHT BONDS. (FILE 333-69520 - SEP. 17) (BR. 2)
- S-4 COMPASS BANCSHARES INC, 15 SOUTH 20TH ST, P O BOX 10566, BIRMINGHAM, AL 35233 (205) 933-3000 - 4,000,000 (\$94,500,000) COMMON STOCK. (FILE

333-69524 - SEP. 17) (BR. 7)

S-3 AMERIPATH INC, 7289 GARDEN RD, SJITE 200, RIVER BEACH, FL 33404
(561) 845-1850 - 4,743,750 (\$143,308,688) COMMON STOCK. (FILE 333-
69526 -
SEP. 17) (BR. 1)

S-3 TIVO INC, 2160 GOLD STREET, PO BOX 2160, ALVISO, CA 95002 (408) 747-
6080
- 54,432,600 (\$72,808,410) STRAIGHT BONDS. 8,129,084 (\$37,883,564)
WARRANTS, OPTIONS OR RIGHTS. (FILE 333-69530 - SEP. 17) (BR. 7)

S-4 KMART CORP, 3100 W BIG BEAVER RD, TROY, MI 48084 (248) 643-1000 -
430,000,000 (\$430,000,000) STRAIGHT BONDS. (FILE 333-69532 - SEP. 17)
(BR. 2)

RECENT 8K FILINGS

Form 8-K is used by companies to file current reports on the following events:

- Item 1. Changes in Control of Registrant.
- Item 2. Acquisition or Disposition of Assets.
- Item 3. Bankruptcy or Receivership.
- Item 4. Changes in Registrant's Certifying Accountant.
- Item 5. Other Materially Important Events.
- Item 6. Resignations of Registrant's Directors.
- Item 7. Financial Statements and Exhibits.
- Item 8. Change in Fiscal Year.
- Item 9. Regulation FD Disclosure.

The following companies have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: <publicinfo@sec.gov>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AAMES CAPITAL CORP	CA				X	X					09/21/01	
AAMES MORTGAGE TRUST 2001 1 MORTGAG E PASS THR CERTS SE 01 1	DE	X									08/27/01	
AAMES MORTGAGE TRUST 2001-2 MORT PA SS THR CERT SER 2001-2	DE	X									08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-AQ1 AS BA PA TH CE	DE	X									08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-AQ1 AS BA PA TH CE	DE	X									08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-NC1 AS BA PA TH CE	DE	X									08/27/01	
ACTIVE IQ TECHNOLOGIES INC	CO		X					X			09/18/01	
ACXIOM CORP	DE										09/21/01	

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NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
ADVANTICA RESTAURANT GROUP INC	DE					X						09/19/01	
AGL RESOURCES INC	GA							X	X			09/20/01	
AMERICAN RIVER HOLDINGS	CA					..		X				09/20/01	
AMERICAN RIVER HOLDINGS	CA					X		X				09/21/01	
AMERIQUEST MORT SEC INC FLOAT RATE MORT PA TH CER SER 2001-1	DE	X										08/27/01	
AMERITRADE HOLDING CORP	DE		X						X			09/06/01	
AMERON INTERNATIONAL CORP	DE	X										09/19/01	
AMTRAN INC	IN					X		X				09/21/01	
ANNALY MORTGAGE MANAGEMENT INC	MD					X		X				09/21/01	
ANTIGENICS INC /DE/	DE					X						09/21/01	
ASHTON TECHNOLOGY GROUP INC	DE					X						09/21/01	
ASSET BACKED FUND CORP MORT LN ASSE T BCKD CERT SER 2001-AQ1	DE	X										08/20/01	
ASSET BACKED SEC CORP HOME EQUITY L OAN TR 2001-HE1	DE	X										09/15/01	
ASSOCIATES CREDIT CARD MASTER NOTE TRUST								X				08/31/01	
ASSOCIATES CREDIT CARD RECEIVABLES CORP	DE							X				08/31/01	
ATRIUM COMPANIES INC	DE		X						X			09/20/01	
AUDIO VISUAL SERVICES CORP	DE					^		X				09/18/01	
AVID SPORTSWEAR & GOLF CORP	NV							X				09/11/01	
BANK OF AMERICA MORTGAGE SECURITIES INC	DE					X		X				09/21/01	
BEAR STEARNS HOME LN OWN TR 2001-A HOME LN BCKD NT SR 2001-A	DE					X		X				09/17/01	
BMW AUTO LEASING LLC									X			09/25/01	
BMW MANUFACTURING LP									X			09/25/01	
BMW VEHICLE LEASE TRUST 2000-A									X			09/25/01	
BOYD BROS TRANSPORTATION INC	DE					X		X				09/17/01	
BRYAN COLLEGE STATION FINANCIAL HOL DING CO	DE					X		X				09/20/01	
CAPITAL ONE FINANCIAL CORP	VA									X		09/21/01	
CARNIVAL CORP	DE					X		X				09/20/01	
CASCADE CORP	OR					X						09/20/01	
CENDANT MORTGAGE CORP MORT PASS THR OUGH CERT SERIES 2001-6	DE					X		X				07/25/01	
CENTRAL EUROPEAN MEDIA ENTERPRISES LTD						X						09/21/01	
CHALONE WINE GROUP LTD	CA					X		X				08/31/01	
CITIBANK CREDIT CARD ISSUANCE TRUST	DE					X						08/28/01	
CITIBANK CREDIT CARD MASTER TRUST I	DE					X						08/28/01	
CITIBANK NEVADA NATIONAL ASSOCIATIO N	DE					X						08/28/01	
CITIBANK SOUTH DAKOTA N A	DE					X						08/28/01	
CITIBANK SOUTH DAKOTA N A	DE					X						08/28/01	
CITIZENS COMMUNICATIONS CO	DE					X		X				09/21/01	
CNA SURETY CORP	DE					X		X				09/21/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X		X				09/17/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X				09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X				09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X				09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X				09/17/01	
CONTINENTAL AIRLINES INC /DE/ CONTINENTAL RESOURCES INC	DE OK					X				X	09/21/01 07/09/01	AMEND
CONVERA CORP	DE					X					09/20/01	
COOPER INDUSTRIES INC	OH							X	X		09/21/01	
COUNTRYWIDE HOME LOAN TRUST HOME LO AN BAC NO SER 2001-HLVI	NY	X									09/24/01	
CRAIG JENNY INC /DE/	DE		X					X			07/31/01	
CSFB ABS TRUST SERIES 2001 HE12	DE					X	X				06/25/01	
CURIS INC	DE					X	X				09/20/01	
DELTA FUNDING CORP HOME EQUITY LOAN ASSET BK CERT SER 2001-1	NY	X									09/17/01	
DELTATHREE INC	DE					X					09/24/01	
DOLLAR GENERAL CORP	TN			X			X				09/21/01	
DOW CHEMICAL CO /DE/	DE					X					09/21/01	
E MACHINERY NET INC	DE					X	X				09/18/01	
EBIZ ENTERPRISES INC	NV		X								09/21/01	
ELCOR CORP	DE					X	X				09/21/01	
EMPEROR PENGUIN INC	NY					X	X	X			09/10/01	AMEND
EMPEROR PENGUIN INC	NY					X					09/10/01	
EMPIRE DISTRICT ELECTRIC CO	KS					X					09/21/01	
EXABYTE CORP /DE/	DE					X					09/04/01	
EXECUTIVE HELP SERVICES INC	DE					X	X				09/30/01	
FERRO CORP	OH		X					X			09/07/01	
FIBERSTARS INC /CA/	CA					X	X				09/20/01	
FINAN AS SEC CP SDVW HM EQ LN TR 20 01-2 AS BK CER SER 2001-2	DE	X									08/27/01	
FINANCIAL ASSET SE CP SOUNDVIEW HM EQ LN AS BK CER SE 2001-1	DE	X									09/17/01	
FINANCIAL SERVICES VEHICLE TRUST								X			09/25/01	
FIRST BANK CORPORATE CARD MASTER TR UST	NY					X	X				09/21/01	
FIRST MIDWEST BANCORP INC	DE					X	X				09/21/01	
FIRST STERLING BANKS INC	GA					X	X				09/21/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 2000-C2	NY	X									09/17/01	
FIRST UNION COMMERCIAL MORTGAGE PAS S THR CER SER 2001-C2	NC	X									09/27/01	
FOREST CITY ENTERPRISES INC	OH					X					09/21/01	
FOREVER ENTERPRISES INC	TX			X			X				08/31/01	AMEND
FRANKLIN RECEIVABLES LLC	DE					X	X				08/31/01	
FRD ACQUISITION CO	DE					X					09/19/01	
FUSION FUND INC /DE/	DE					^	X				08/02/01	AMEND
G&L REALTY CORP	MD					X	X				09/20/01	
GASCO ENERGY INC	NV							X	X		09/21/01	

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GENERAL MOTORS CORP	DE					X					09/20/01	
GLOBAL AXCESS CORP	NV									X	06/30/01	AMEND
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN					X		X			09/17/01	
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN					X		X			09/17/01	
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN					X		X			09/17/01	
GREENWICH CAP ACC INC HARBORVW MOR LN TR 2001-1 MOR LN PS TH	DE	X									08/21/01	
GREENWICH CAPITAL ACC INC HARBORVW MOR LN TR 2000-2	DE	X									08/21/01	
HARDINGE INC	NY					X		X			09/20/01	
HEALTHCENTRAL COM	DE					X		X			09/18/01	
HONDA AUTO LEASE TRUST 1999A	DE					X		X			08/31/01	
HONDA AUTO RECEIVABLES 1999-1 OWNER TRUST	DE					X		X			08/31/01	
HONDA AUTO RECEIVABLES 2000-1 OWNER TRUST	DE					X		X			08/31/01	
HONDA AUTO RECEIVABLES 2001-1 OWNER TRUST	DE					X		X			08/31/01	
HONDA AUTO RECEIVABLES 2001-2 OWNER TRUST	DE					X		X			08/31/01	
HYPERFEED TECHNOLOGIES INC	DE					X					09/17/01	
INPUT OUTPUT INC	DE				X			X			09/14/01	
INSURANCE MANAGEMENT SOLUTIONS GROU P INC	FL					X		X			09/20/01	
INTERFOODS OF AMERICA INC	NV	X						X			05/17/99	AMEND
INTRAWARE INC	DE							X	X		08/31/01	
INVESTORS CAPITAL HOLDINGS LTD	MA				X			X			09/21/01	
JDA SOFTWARE GROUP INC	DE	X						X			09/07/01	
KERR MCGEE CORP /DE	DE					X					09/21/01	
LABORATORY CORP OF AMERICA HOLDINGS	DE					X		X			09/21/01	
LACLEDE GAS CO	MO					X		X			09/20/01	
LAS VEGAS GAMING INC	NV							X			08/29/01	
MDU RESOURCES GROUP INC	DE	X									09/30/01	
MEDINEX SYSTEMS INC	DE	X						X			09/22/01	
MERISTAR HOSPITALITY CORP	MD					X		X			09/21/01	
MERISTAR HOSPITALITY OPERATING PART NERSHIP LP	DE					X		X			09/21/01	
MMCA AUTO OWNER TRUST 1999-2	DE					X		X			09/17/01	
MMCA AUTO OWNER TRUST 2000-1	DE					X		X			09/17/01	
MMCA AUTO OWNER TRUST 2000-2	DE					X		X			09/17/01	
MMCA AUTO OWNER TRUST 2001 2	DE					X		X			09/17/01	
MMCA AUTO OWNER TRUST 2001-1	DE					X		X			09/17/01	
MOMENTUM BUSINESS APPLICATIONS INC	DE					X		X			09/20/01	
MORGAN STANLEY DEAN WITTER & CO	DE					X		X			09/21/01	
MOTOR CLUB OF AMERICA	NJ							X	X		09/21/01	
NABI /DE/	DE	X						X			09/06/01	
NABI /DE/	DE					X					09/19/01	

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NATIONAL FUEL GAS CO	NJ				X	X					09/19/01	
NEORX CORP	WA				X						09/13/01	
NORTH FORK BANCORPORATION INC	DE				X	X					09/17/01	
NORTH FORK BANCORPORATION INC	DE				X	X					09/20/01	
NORTH LILY MINING CO	UT		X		X						09/06/01	
NRG ENERGY INC	DE				X	X					09/20/01	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST 2000-D	NV				X	X					09/15/01	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST 2001-C	NV				X	X					09/15/01	
OM GROUP INC	DE		X			X					09/21/01	
OMI TRUST 2000-C	NC				X	X					09/15/01	
OPTICON MEDICAL INC	CO				X	X					09/21/01	
OREGON TRAIL FINANCIAL CORP	OR				X	X					09/21/01	
PATHOBIOTEK DIAGNOSTICS INC/TX	TX	X	X		X	X					09/19/01	
PENTON MEDIA INC	DE				X	X					09/20/01	
PEOPLES BANCORP OF NORTH CAROLINA I NC	NC				X						09/18/01	
PLUS SOLUTIONS INC	NV		X		X	X					09/05/01	
PMA CAPITAL CORP	PA				X	X					09/20/01	
PRICELINE COM INC	DE				X			X			09/18/01	
PS BUSINESS PARKS INC/CA	CA						X	X			09/21/01	
PVAXX CORP	CO				X						06/30/01	AMEND
RAILWORKS CORP	DE		X			X					09/20/01	
RCN CORP /DE/	DE				X	X					09/21/01	
REDDING BANCORP	CA				X	X					09/21/01	
REDWOOD EMPIRE BANCORP	CA				X						09/21/01	
RELIABLE POWER SYSTEMS INC	CO				X	X					09/06/01	
RESIDENTIAL FUNDING MORTGAGE SECURITIES II INC	DE					X					09/21/01	AMEND
RHYTHMS NET CONNECTIONS INC	DE				X						09/21/01	
SAFESCIENCE INC	NV				X	X					09/19/01	
SELIGMAN NEW TECHNOLOGIES FUND II I NC	MD					X	X				09/18/01	
SELIGMAN NEW TECHNOLOGIES FUND INC						X	X				09/18/01	
SEMTECH CORP	DE				X	X					09/20/01	
SERACARE INC	DE				X	X					09/19/01	
SERACARE LIFE SCIENCES INC					X	X					09/19/01	
SITE TECHNOLOGIES INC	CA				X	X					09/24/01	
SOUTHERN STATES POWER CO INC	CA	X									09/05/01	
STERLING CHEMICAL INC	DE				X	X					09/14/01	
STERLING CHEMICALS HOLDINGS INC /TX /	DE				X	X					09/14/01	
STRUCTURED ASS MO INV INC WSH MUT M O L T MO P TH CE SE 01-1	DE	X									08/27/01	
SULPHCO INC	NV					X	X				09/12/01	
SUNTERRA CORP	MD				X	X					09/19/01	
SYNDICATION NET COM INC	DE	X									10/13/00	AMEND
TALK AMERICA	DE				X	X					09/19/01	
TESORO PETROLEUM CORP /NEW/	DE		X		X	X					08/27/01	
TRACTOR SUPPLY CO /DE/	DE				X	X					09/17/01	

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TRANSPORTATION SAFETY LIGHTS INC		X									09/11/01	AMEND
TRANSPORTATION SAFETY LIGHTS INC		X									09/21/01	
TXU CORP /TX/	TX					X					09/11/01	
TXU ELECTRIC CO	TX					X					09/11/01	
UBICS INC	DE		X					X			09/06/01	
UNIVERSAL BANK NA	DE					X					08/31/01	
UNIVIEW TECHNOLOGIES CORP	TX		X					X			09/06/01	
VALESC INC	DE							X			09/05/01	AMEND
VAXGEN INC	DE					X		X			09/19/01	
VEECO INSTRUMENTS INC	DE							X			09/06/01	
VENTURE CATALYST INC	UT					X					09/12/01	
VIB CORP	CA					X		X			09/14/01	
VIGNETTE CORP	DE					X		X			09/16/01	
VIGNETTE CORP	DE					X		X			09/16/01	AMEND
VSI HOLDINGS INC	GA							X	X		09/21/01	
WALT DISNEY CO/	DE					X		X			09/20/01	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			09/21/01	
WHITE ROCK ENTERPRISES LTD	NV		X			X		X			09/06/01	
WICKLIFFE INTERNATIONAL CORP							X		X		03/05/01	AMEND
WILLIAMS COMMUNICATIONS GROUP INC	DE					X		X			09/17/01	
WISCONSIN ENERGY CORP	WI					X		X			09/20/01	
WORLDCOM INC/GA//	GA							X			09/20/01	
YP NET INC	NV							X			09/20/01	
ZAXIS INTERNATIONAL INC	DE					X					09/20/01	