

SEC NEWS DIGEST

Issue 97-114

June 13, 1997

ENFORCEMENT PROCEEDINGS

DEFAULT JUDGEMENT ENTERED AGAINST WYE RESOURCES, INC.

The Commission announced that on May 28, 1997, the Honorable Paul L. Friedman of the United States District Court for the District of Columbia entered a Default Judgment as to Defendant Wye Resources, Inc. The Default Judgment permanently enjoins Wye Resources from violating the antifraud and registration provisions of the federal securities laws.

Wye is a Canadian corporation headquartered in Toronto, Ontario and claims to own interests in various gold and diamond mining properties. However, as alleged in the Commission's complaint, Wye has recorded no earnings from actual mining operations. The complaint, filed on September 26, 1996 against Wye and its former President, Rehan Malik, alleges that Wye and Malik participated in a fraudulent promotional campaign targeted towards U.S. investors and improperly distributed Wye stock to those investors. See SEC v. Wye Resources, Inc. and Rehan Malik, LR-15073 (September 26, 1996).

With respect to Wye, the complaint specifically alleges that Wye issued press releases and placed messages over the Internet through a New Orleans-based computer bulletin board service (BBS) called the "Emerging Growth Stock" BBS. Certain of these releases and messages were false and misleading in that, among other things, they misrepresented the status of Wye's ongoing attempts to exploit certain diamond mining properties in the country of Congo (formerly Zaire). The complaint alleges that Wye thereby violated Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder.

The complaint also alleges that Wye violated Section 5 of the Securities Act of 1933 by engaging in a scheme to distribute approximately 5.3 million shares of Wye stock that were not properly issued under Canadian law nor properly registered with the Commission. According to the complaint, approximately 2.5 million of these improperly issued shares were distributed to U.S. investors. As of February 1, 1994, approximately 4 million shares, or 28.9 percent of the Wye stock then outstanding, was held by U.S. investors. On September 26, 1996, the Commission instituted public administrative proceedings against a New York corporation and its

President in connection with their roles in the distribution of Wye stock. See In the Matter of Broad Capital Associates, Inc. and Murray Aaron Huberfeld, Administrative Proceeding File No. 3-9101; Rel. 33-7338 (September 26, 1996).

On December 26, 1996, Malik consented, without admitting or denying the allegations of the Commission's complaint, to the entry of a final judgment of permanent injunction and agreed to pay a penalty in the amount of \$25,000. See SEC v. Wye Resources, Inc. and Rehan Malik, LR-15198 (December 26, 1996).

The Commission wishes to acknowledge the assistance of the Ontario Securities Commission. [SEC v. Wye Resources, Inc. and Rehan Malik, Civil Action No. 96CV02223, D.D.C., filed September 26, 1996] (LR-15386)

INVESTMENT COMPANY ACT RELEASES

ROYCE GLOBAL TRUST, INC., ET AL.

An order has been issued on an application filed by Royce Global Trust, Inc., et al., under Section 6(c) of the Investment Company Act for an exemption from Section 19(b) of the Act and Rule 19b-1 thereunder. The order permits certain closed-end investment companies to make periodic distributions of long-term capital gains in any one taxable year, so long as they maintain in effect distribution policies with respect to their preferred stock calling for periodic dividends of a specific percentage of the liquidation preference of a fund's preferred stock or distribution policies with respect to their common stock calling for periodic distributions of an amount equal to a fixed percentage of a fund's net asset value or the market price per share of common stock or a fixed dollar amount. (Rel. IC-22704 - June 11)

HOLDING COMPANY ACT RELEASES

NORTHEAST UTILITIES, ET AL.

A supplemental order has been issued authorizing a utility subsidiary of Northeast Utilities (NU), a registered holding company, to enter into and perform agreements for various interest rate management instruments in connection with existing and future debt, through the period ending December 31, 2001, and reserving jurisdiction over certain other NU subsidiaries, pending completion of the record. (Rel. 35-26730)

SELF REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGE

The Commission has issued an order granting partial accelerated approval to a proposed rule change by the Philadelphia Stock Exchange (SR-Phlx-97-14) relating to certain changes made to its margin rules. Publication of the order is expected in the Federal Register during the week of June 16. (Rel. 34-38735)

DELISTING

An order has been issued granting the application of the Boston Stock Exchange to strike from listing and registration Kaye Kotts Associates, Inc., Common Stock, \$.01 Par Value; Redeemable Warrants. (Rel. 34-38737)

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: <public info @ sec>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

- S-8 TTI TEAM TELECOM INTERNATIONAL LTD, 7 HAMIFALIM ST, KIRYAT ARYEH,
PETACH TIKVA 49513 I, L3 - 818,181 (\$561,043 98) COMMON STOCK (FILE
333-6992 - JUN 02) (BR 3)
- F-6 EDP ELECTRICIDADE DE PORTUGAL SA, AVENIDA JOSE MAIHOA, LOTE A 13,
1070 LISBON PORTUGAL, S1 (351) 726-3013 - 45,000,000 (\$2,250,000)
DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-7002 - JUN 04) (BR 4)
- S-3 DOLLAR TREE STORES INC, 2555 ELLSMERE AVE, NORFOLK COMMERCE PARK,
NORFOLK, VA 23513 (804) 857-4600 - 4,025,000 (\$190,181,250) COMMON STOCK
(FILE 333-28599 - JUN 06) (BR 2)
- S-3 GLENBOROUGH REALTY TRUST INC, 400 SOUTH EL CAMINO REAL, 11TH FL,
SAN MATEO, CA 94402 (415) 343-9300 - 750,177 (\$16,269,464) COMMON STOCK.
(FILE 333-28601 - JUN 06) (BR 8)
- S-8 SIGNATURE INNS INC/IN, 250 E 96TH ST STE 450, 250 E 96TH ST STE 450,
INDIANAPOLIS, IN 46250 (317) 577-1111 - 750,000 (\$4,500,000) COMMON STOCK
(FILE 333-28605 - JUN 06) (BR 5)
- S-8 LIFE TECHNOLOGIES INC, 9800 MEDICAL CENTER DR, ROCKVILLE, MD 20850
(301) 840-8000 - 1,000,000 (\$27,500,000) COMMON STOCK (FILE 333-28607 -
JUN 06) (BR 1)

S-1 AVIS RENT A CAR INC, 900 OLD COUNTRY RD, GARDEN CITY, NY 11530
(616) 222-3000 - \$250,000,000 COMMON STOCK (FILE 333-28609 - JUN. 06)
(BR 5 - NEW ISSUE)

S-8 SAGA COMMUNICATIONS INC, 73 KERCHEVAL AVE, GROSSE POINTE FARMS, MI 48236
(313) 886-7070 - 100,000 (\$1,850,000) COMMON STOCK. (FILE 333-28611 -
JUN 06) (BR 3)

S-4 TCI MUSIC INC, 5619 DTC PARKWAY, ENGLEWOOD, CO 80111 (303) 267-5500 -
14,896,648 (\$101,297,210) COMMON STOCK (FILE 333-28613 - JUN. 06)
(BR 3 - NEW ISSUE)

S-8 BADGER METER INC, 4545 WEST BROWN DEER ROAD, C/O CORPORATE SECRETARY,
MILWAUKEE, WI 53223 (414) 371-5887 - 200,000 (\$5,100,000) COMMON STOCK.
(FILE 333-28617 - JUN 06) (BR 5)

S-8 KMART CORP, 3100 W BIG BEAVER RD, TROY, MI 48084 (810) 643-1000 -
24,000,000 (\$318,000,000) COMMON STOCK (FILE 333-28621 - JUN 06)
(BR 2)

S-8 NATIONAL DENTEX CORP /MA/, 111 SPEEN ST, FRAMINGHAM, MA 01701
(508) 820-4800 - 185,000 (\$3,145,000) COMMON STOCK (FILE 333-28623 -
JUN 06) (BR 1)

S-8 RLI CORP, 9025 N LINDBERGH DR, PEORIA, IL 61615 (309) 692-1000 -
200,000 (\$6,175,000) COMMON STOCK (FILE 333-28625 - JUN 06) (BR. 1)

S-8 EASTERN ENVIRONMENTAL SERVICES INC, RR #4 BOX 4452, DRUMS, PA 18222
(717) 788-6075 - 1,693,243 (\$23,138,121.74) COMMON STOCK. (FILE 333-28627
- JUN 06) (BR 4)

S-8 TEXAS UTILITIES CO, 1601 BRYAN STREET, DALLAS, TX 75201 (214) 812-4600
- 50,000 (\$1,656,250) COMMON STOCK (FILE 333-28629 - JUN 06) (BR. 4)

S-8 PHILIP MORRIS COMPANIES INC, 120 PARK AVE, NEW YORK, NY 10017
(212) 880-5000 - 60,000,000 (\$2,508,750,000) COMMON STOCK (FILE
333-28631 - JUN 06) (BR 2)

S-8 WESTERN BANCORP, 30000 TOWN CENTER DR, LAGUNA NIGUEL, CA 92677
(714) 485-3000 - 11,250 (\$331,875) COMMON STOCK (FILE 333-28633 -
JUN 06) (BR 7)

S-8 WESTERN BANCORP, 30000 TOWN CENTER DR, LAGUNA NIGUEL, CA 92677
(714) 485-3000 - 133,000 (\$3,923,500) COMMON STOCK (FILE 333-28635 -
JUN 06) (BR 7)

S-3 NEW CENTURY ENERGIES INC, 1225 17TH ST, DENVER, CO 80202 (303) 294-8989
- 10,000,000 (\$401,250,000) COMMON STOCK (FILE 333-28637 - JUN 06)
(BR 4)

S-8 NEW CENTURY ENERGIES INC, 1225 17TH ST, DENVER, CO 80202 (303) 294-8989
- 7,000,000 (\$280,875,000) COMMON STOCK (FILE 333-28639 - JUN 06)
(BR 4)

S-8 TENNANT CO, 701 N LILAC DR, P O BOX 1452, MINNEAPOLIS, MN 55440
(612) 540-1200 - 150,000 (\$4,556,250) COMMON STOCK. (FILE 333-28641 -
JUN 06) (BR 6)

S-1 DELTA FINANCIAL CORP, 1000 WOODBURY, STE 200, WOODBURY, NY 11797
(516) 364-8500 - 150,000,000 (\$150,000,000) STRAIGHT BONDS (FILE
333-28643 - JUN 06) (BR 7)

S-4 FRENCH FRAGRANCES INC, 14100 NW 60TH AVE, MIAMI LAKES, FL 33014
(305) 620-9090 - 115,000,000 (\$115,000,000) STRAIGHT BONDS (FILE
333-28645 - JUN 06) (BR 2)

S-3 HA LO INDUSTRIES INC, 5980 TOUHY AVENUE, NILES, IL 60714 (708) 647-2300
- 87,913 (\$2,011,449 44) COMMON STOCK (FILE 333-28647 - JUN 06) (BR 2)

S-3 NORTHWEST AIRLINES CORP, 2700 LONE OAK PKWY, EAGAN, MN 55121
(612) 726-2111 (FILE 333-28649 - JUN 06) (BR 5)

S-4 USB HOLDING CO INC, 100 DUTCH HILL RD, ORANGETOWN, NY 10962
(914) 365-4600 - 20,000,000 (\$20,000,000) STRAIGHT BONDS. (FILE 333-28651 - JUN. 06) (BR 7)

S-8 THERMOGENESIS CORP, 3146 GOLD CAMP DRIVE, RANCHO CORDOVA, CA 95670
(916) 858-5100 - 1,201,666 (\$3,190,614.60) COMMON STOCK (FILE 333-28653 - JUN. 06) (BR 5)

S-1 SYNTEL INC, 2800 LIVERNOIS, SUITE 400, TROY, MI 48043 (248) 619-2800 - 3,450,000 (\$37,950,000) COMMON STOCK (FILE 333-28655 - JUN 06) (BR. 9 - NEW ISSUE)

S-8 AMERICAN RETIREMENT CORP, 111 WESTWOOD PLACE, BRENTWOOD, TN 37027
(615) 221-2250 - 1,390,625 (\$20,366,055) COMMON STOCK (FILE 333-28657 - JUN. 06) (BR 1)

S-3 MAIN STREET & MAIN INC, 5050 NORTH 40TH ST, STE 200, PHOENIX, AZ 85018
(602) 852-9000 - \$5,059,915 COMMON STOCK (FILE 333-28659 - JUN 06) (BR 2)

S-8 MTS SYSTEMS CORP, 14000 TECHNOLOGY DR, EDEN PRAIRIE, MN 55344
(612) 937-4000 - 750,000 (\$19,078,125) COMMON STOCK (FILE 333-28661 - JUN 06) (BR 1)

S-8 SAMSONITE CORP/FL, 11200 EAST 45TH AVENUE, DENVER, CO 80239
(303) 373-2000 - 60,000 (\$2,707,500) COMMON STOCK (FILE 333-28663 - JUN 06) (BR 2)

S-8 AT&T CORP, 32 AVENUE OF THE AMERICAS, NEW YORK, NY 10013 (212) 387-5400 - 20,000 (\$715,000,000) COMMON STOCK (FILE 333-28665 - JUN 06) (BR 3)

S-8 BIG FLOWER PRESS HOLDINGS INC, 3 E 54TH ST, 19TH FLR, NEW YORK, NY 10022
(212) 521-1600 - 500,000 (\$10,656,250) COMMON STOCK (FILE 333-28667 - JUN 06) (BR 5)

S-3 SIMMONS FIRST NATIONAL CORP, 501 MAIN STREET, C/O SIMMONS FIRST NATIONAL CORP, PINE BLUFF, AR 71601 (501) 541-1000 - 690,000 (\$17,250,000) PREFERRED STOCK (FILE 333-28669 - JUN 06) (BR 7)

S-8 BARRY R G CORP /OH/, 13405 YARMOUTH RD NW, PICKERINGTON, OH 43147
(614) 864-6400 - 450,000 (\$5,203,125) COMMON STOCK (FILE 333-28671 - JUN 06) (BR 2)

S-2 PEOPLES BANCSHARES INC, PO BOX 3203, NEW BEDFORD, MA 02741
(508) 991-2703 - 1,380,000 (\$13,800,000) PREFERRED STOCK (FILE 333-28673 - JUN 06) (BR 7)

S-8 BANYAN SYSTEMS INC, 120 FLANDERS ROAD, WESTBORO, MA 01581 (508) 898-1000 - 100,000 (\$178,125) COMMON STOCK. (FILE 333-28675 - JUN 06) (BR 3)

S-2 BANKUNITED FINANCIAL CORP, 255 ALHAMBRA CIRCLE, CORAL GABLES, FL 33134
(305) 569-2000 - 4,600,000 (\$115,000,000) PREFERRED STOCK (FILE 333-28677 - JUN 06) (BR 7)

S-1 GOLDEN AMERICAN LIFE INSURANCE CO /NY/, 1001 JEFFERSON STREET, SUITE 400, WILMINGTON, DE 19801 ((30) 2) -576- - \$82,500,000 VARIABLE ANNUITY ISSUES (FILE 333-28681 - JUN 06) (BR 20)

S-8 HOST MARRIOTT CORP/MD, 10400 FERNWOOD RD, BETHESDA, MD 20817
(301) 380-9000 - 500,000 (\$8,845,000) COMMON STOCK (FILE 333-28683 - JUN 06) (BR. 2)

S-3 VALASSIS COMMUNICATIONS INC, 19975 VICTOR PARKWAY, LIVONIA, MI 48152
(313) 591-3000 - 14,950,000 (\$412,059,375) COMMON STOCK (FILE 333-28685 - JUN 06) (BR 2)

S-8 FIRST SIERRA FINANCIAL INC, TEXAS COMMERCE TOWER, 70TH FLOOR, 600 TRAVIS STREET, HOUSTON, TX 77002 (713) 221-8822 - 1,800,000 (\$16,425,000) COMMON STOCK (FILE 333-28687 - JUN 06) (BR 7)

S-8 ZENITH ELECTRONICS CORP, 1000 MILWAUKEE AVE, GLENVIEW, IL 60025
(708) 391-7000 - 3,000,000 (\$33,375,000) COMMON STOCK (FILE 333-28689 - JUN 06) (BR 2)

S-8 BEVERLY ENTERPRISES INC /DE/, 1200 S WALDRON RD, STE 155, FORT SMITH, AR
72903 (501) 452-6712 - 1,000,000 (\$1,000,000) COMMON STOCK. (FILE
333-28691 - JUN 06) (BR 1)

S-3 CYBERGUARD CORP, 2101 WEST CYPRESS CREEK RD, FORT LAUDERDALE, FL 33309
(305) 974-1700 - 1,470,085 (\$13,506,406) COMMON STOCK (FILE 333-28693 -
JUN 06) (BR 3)

S-8 VIISAGE TECHNOLOGY INC, VIISAGE TECHNOLOGY INC, 30 PORTER ROAD,
LITTLETON, MA 01460 (617) 952-2200 - 1,512,750 (\$17,018,437.50)
COMMON STOCK (FILE 333-28695 - JUN. 06) (BR 3)

S-8 NICOR INC, 1844 FERRY RD, NAPERVILLE, IL 60563 (708) 305-9500 -
1,005,200 (\$34,428,100) COMMON STOCK (FILE 333-28699 - JUN 06) (BR 4)

S-8 RIVIERA HOLDINGS CORP, 2901 LAS VEGAS BLVD SOUTH, LAS VEGAS, NV 89109
(702) 734-5110 - 520,000 (\$6,922,500) COMMON STOCK (FILE 333-28701 -
JUN 06) (BR 5)

S-3 CHATEAU COMMUNITIES INC, 19500 HALL RD, CLINTON TOWNSHIP, MI 48038
(810) 286-3600 - 5,271,941 (\$137,729,459) COMMON STOCK (FILE 333-28703 -
JUN 06) (BR 8)

S-4 TRENWICK GROUP INC, ONE STATION PL, METRO CENTER, STAMFORD, CT 06902
(203) 353-5500 - 110,000,000 (\$110,000,000) STRAIGHT BONDS. (FILE
333-28707 - JUN 06) (BR 1)

S-1 KEYSTONE AUTOMOTIVE INDUSTRIES INC, 700 E BONITA AVE, POMONA, CA 91767
(909) 624-8041 - 4,370,000 (\$66,642,500) COMMON STOCK (FILE 333-28709 -
JUN 06) (BR 5)

S-3 HARMAN INTERNATIONAL INDUSTRIES INC /DE/, 1101 PENNSYLVANIA AVENUE N W,
STE 1010, WASHINGTON, DC 20004 (202) 393-1101 - 150,000,000 (\$150,000,000)
STRAIGHT BONDS (FILE 333-28711 - JUN 06) (BR 2)

SB-2 THAXTON GROUP INC, 1524 PAGELAND HIGHLAND, LANCASTER, SC 29721
(803) 285-4336 - 1,000,000 (\$10,000,000) PREFERRED STOCK (FILE 333-28713
- JUN 06) (BR 7)

S-11 PAN PACIFIC RETAIL PROPERTIES INC, 1631-B SOUTH MELROSE DR, VISTA, CA
92083 (760) 727-1002 - 7,590,000 (\$159,390,000) COMMON STOCK (FILE
333-28715 - JUN 06) (NEW ISSUE)

S-8 ACTION PERFORMANCE COMPANIES INC, 2401 W 1ST ST, STE 130, TEMPE, AZ
85281 (602) 894-0100 - 750,000 (\$14,914,607) COMMON STOCK (FILE
333-28717 - JUN 06) (BR 2)

S-4 THAXTON GROUP INC, 1524 PAGELAND HIGHLAND, LANCASTER, SC 29721
(803) 285-4336 - 326,840 (\$3,268,400) PREFERRED STOCK (FILE 333-28719 -
JUN 06) (BR 7)

S-3 VOICE CONTROL SYSTEMS INC /DE/, 14140 MIDWAY RD SUITE 100, DALLAS, TX
75244 (972) 726-1200 - 2,565,018 (\$11,863,208 25) COMMON STOCK. (FILE
333-28721 - JUN 06) (BR 3)

S-8 ADVENT SOFTWARE INC /DE/, 301 BRANNAN ST, SAN FRANCISCO, CA 94107
(415) 543-7696 - 1,000,000 (\$28,132,650) COMMON STOCK (FILE 333-28725 -
JUN 06) (BR 9)

S-8 REPTRON ELECTRONICS INC, 14401 MCCORMICK DR, TAMPA, FL 33626
(813) 854-2351 - WARRANTS, OPTIONS OR RIGHTS (FILE 333-28727 - JUN 06)
(BR 6)

S-8 HUBCO INC, 1000 MACARTHUR BLVD, MAHWAH, NJ 07430 (201) 236-2200 -
12,000 (\$309,720) COMMON STOCK (FILE 333-28729 - JUN. 06) (BR 7)

S-4 CB COMMERCIAL REAL ESTATE SERVICES GROUP INC, 533 S FREMONT AVE,
LOS ANGELES, CA 90071 (213) 613-3123 - 5,614,261 (\$57,432,000)
COMMON STOCK (FILE 333-28731 - JUN. 06) (BR 8)

S-8 HUBCO INC, 1000 MACARTHUR BLVD, MAHWAH, NJ 07430 (201) 236-2200 -
900,000 (\$23,229,000) COMMON STOCK (FILE 333-28733 - JUN 06) (BR. 7)

S-3 LIBBEY INC, 300 MADISON AVENUE, PO BOX 10060, TOLEDO, OH 43604
(419) 325-2100 - 100,000,000 (\$100,000,000) STRAIGHT BONDS (FILE
333-28735 - JUN 06) (BR 6)

S-3 ULTRAMAR DIAMOND SHAMROCK CORP, 9830 COLONNADE, P O BOX 696000,
SAN ANTONIO, TX 78269 (210) 641-6800 (FILE 333-28737 - JUN 06) (BR 4)

S-8 PSW TECHNOLOGIES INC, 6300 BRIDGEPOINT PKWY BLDG 3, STE 200, AUSTIN, TX
78730 (512) 343-6666 - 2,115,000 (\$19,035,000) COMMON STOCK (FILE
333-28739 - JUN 06) (BR 3)

S-1 COMPASS PLASTICS & TECHNOLOGIES INC, 15730 S FIGUEROA ST, GARDENA, CA
90248 (213) 770-8771 - 1,495,000 (\$11,960,000) COMMON STOCK 130,000
(\$130) WARRANTS, OPTIONS OR RIGHTS. 130,000 (\$1,248,000) COMMON STOCK
(FILE 333-28741 - JUN. 06) (NEW ISSUE)

S-1 GOLDEN AMERICAN LIFE INSURANCE CO /NY/, 1001 JEFFERSON STREET,
SUITE 400, WILMINGTON, DE 19801 ((30) 2) -576- - \$100,320,000
VARIABLE ANNUITY ISSUES (FILE 333-28743 - JUN 06) (BR 20)

S-8 BANYAN SYSTEMS INC, 120 FLANDERS ROAD, WESTBORO, MA 01581 (508) 898-1000
- 300,000 (\$534,375) COMMON STOCK (FILE 333-28745 - JUN 06) (BR 3)

S-8 GYNECARE INC, 235 CONSTITUTION DRIVE, MENLO PARK, CA 94025
(415) 614-2500 - 700,000 (\$4,200,000) COMMON STOCK (FILE 333-28747 -
JUN 06) (BR 9)

S-3 ACCEPTANCE INSURANCE COMPANIES INC, 222 S 15TH ST, STE 600 N, OMAHA, NE
68102 (402) -34-4-88 - 74,750,000 (\$74,750,000) STRAIGHT BONDS (FILE
333-28749 - JUN 06) (BR 1)

S-4 NEENAH CORP, 2121 BROOKS AVE, PO BOX 729, NEENAH, WI 54927
(414) 725-7000 - 150,000,000 (\$150,000,000) STRAIGHT BONDS (FILE
333-28751 - JUN 09) (NEW ISSUE)

S-8 SAFETY KLEEN CORP, ONE BRINCKMAN WAY, -, ELGIN, IL 60123 (847) 697-8490
- 50,000 (\$775,000) COMMON STOCK (FILE 333-28757 - JUN 09) (BR 6)

S-3 WESTERN WATER CO, 4660 LAJOLLA VILLAGE DR STE 825, SAN DIEGO, CA 92122
(619) 535-9282 - 10,350 (\$10,350,000) PREFERRED STOCK 901,074
(\$3,903,161) COMMON STOCK (FILE 333-28759 - JUN 06) (BR 8)

S-4 MARSHALL & ILSLEY CORP/WI/, 770 N WATER ST, MILWAUKEE, WI 53202
(414) 765-7801 - 12,327,390 (\$464,510,855) COMMON STOCK (FILE 333-28761 -
JUN 06) (BR 7)

S-6 AMAZON COM INC, 1516 SECOND AVE 4TH FLOOR, PO BOX 80387, SEATTLE, WA
98101 (206) 622-2335 - 9,534,648 (\$165,068,594) COMMON STOCK (FILE
333-28763 - JUN 06) (BR 5)

S-1 GOLDEN AMERICAN LIFE INSURANCE CO /NY/, 1001 JEFFERSON STREET,
SUITE 400, WILMINGTON, DE 19801 ((30) 2) -576- - \$50,160,000
VARIABLE ANNUITY ISSUES. (FILE 333-28765 - JUN 09) (BR. 20)

S-8 PROVIDIAN FINANCIAL CORP, 201 MISSION ST 28TH FLOOR, SAN FRANCISCO, CA
94105 (415) 543-0404 - 13,400,000 (\$82,820,000) COMMON STOCK (FILE
333-28767 - JUN. 09)

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 S Offerings

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 <public info @ sec> 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		
ADELPHIA COMMUNICATIONS CORP	DE				X	X					06/12/97	
ADINA INC	DE						X				05/15/97	AMEND
ADINA INC	DE						X				05/20/97	AMEND
AMERICAN RADIO SYSTEMS CORP /MA/	DE						X				06/12/97	AMEND
AMERICREDIT FINANCIAL SERVICES INC	DE				X	X					06/04/97	
AMERICREDIT FINANCIAL SERVICES INC	DE				X	X					06/04/97	
AMERICREDIT FINANCIAL SERVICES INC	DE				X	X					06/04/97	
AMERICREDIT FINANCIAL SERVICES INC	DE				X	X					06/04/97	
AMGEN INC	DE				X						06/12/97	
AMRE INC	DE						X				03/31/97	AMEND
AMRESKO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1997-1	NY				X	X					03/26/97	
AMSCAN HOLDINGS INC	DE				X						05/28/97	
ARMSTRONG WORLD INDUSTRIES INC	PA				X	X					06/11/97	
ASSOCIATES CORPORATION OF NORTH AME RICA	DE						X				06/10/97	
ATLAS CORP	DE				X						06/10/97	
AUTOLIV INC	DE				X	X					06/11/97	
BANKATLANTIC BANCORP INC	FL				X						06/05/97	
BANYAN STRATEGIC REALTY TRUST	MA	X									05/22/97	
BASE TEN SYSTEMS INC	NJ				X	X					05/30/97	
BB&T CORP	NC				X						06/11/97	
BEACON PROPERTIES CORP	MD	X			X	X					06/04/97	AMEND
BEACON PROPERTIES L P		X			X	X					06/04/97	AMEND
BGLS INC	DE				X	X					06/11/97	
BIOSYS INC /CA/	DE				X						06/12/97	
BRE PROPERTIES INC /MD/	MD				X	X					05/14/97	
BRISTOL TECHNOLOGY SYSTEMS INC		X				X					05/29/97	
BROOKE GROUP LTD	DE				X	X					06/11/97	
BRUSH CREEK MINING & DEVELOPMENT CO INC	NV				X						06/03/97	
CALIFORNIA REAL ESTATE INVESTMENT T RUST	CA	X				X					02/14/97	
CAMELOT CORP	CO					X					05/20/97	AMEND
CANADIAN DERIVATIVES CLEARING CORP					X	X					05/07/97	
CAPITAL GAMING INTERNATIONAL INC /N J/	NJ		X				X				05/28/97	
CATERPILLAR INC	DE				X						06/11/97	
CELLULAR COMMUNICATIONS INTERNATION AL INC	DE				X	X					06/10/97	
CHAMPION FINANCIAL CORP /MD/	UT				X						05/30/97	AMEND
CHAMPION PARTS INC	IL				X	X					06/12/97	
CHASE MANHATTAN AUTO GRANTOR TRUST 1996-B	NY				X	X					06/12/97	
CHASE MANHATTAN AUTO OWNER TRUST 19 96-C	DE				X	X					06/11/97	

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
CHASE MANHATTAN AUTO OWNER TRUST 19 97-A	NY				X	X					06/11/97	
CHASE MANHATTAN BANK USA	DE				X	X					06/11/97	
CHORUS COMMUNICATIONS GROUP LTD	WI	X									06/01/97	
CMS ENERGY CORP	MI				X	X					06/11/97	
CNF TRANSPORTATION INC	DE				X	X					06/05/97	
COLONIAL BANCGROUP INC	DE				X						06/11/97	
COMMERCE GROUP INC /MA	MA				X						05/30/97	AMEND
CONSOLIDATED GRAPHICS INC /TX/	TX				X	X					06/10/97	
CONSUMERS ENERGY CO	MI				X	X					06/11/97	
COUNTRY STAR RESTAURANTS INC	DE							X			05/28/97	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE				X	X					06/10/97	
CROWN ENERGY CORP	UT							X			06/11/97	
DDL ELECTRONICS INC	DE				X	X					05/29/97	
DDL ELECTRONICS INC	DE				X	X					06/03/97	
DETROIT EDISON CO	MI				X						06/11/97	
DIGNITY PARTNERS INC	DE				X						06/09/97	
DTE ENERGY CO	MI				X						06/11/97	
EAGLEMARK INC	NV	X									05/31/97	
EFFICIENCY LODGE INC	GA							X			06/11/97	
ELECTROPHARMACOLOGY INC	DE							X			05/07/97	AMEND
ELTRAX SYSTEMS INC	MN				X	X					05/15/97	
EN POINTE TECHNOLOGIES INC	DE				X						05/27/97	
EQUITY AU INC	DE	X									03/31/96	AMEND
EUROGAS INC	UT							X			05/30/97	
EVE HOLDINGS INC	DE				X	X					06/11/97	
EVERGREEN MEDIA CORP	DE				X	X					06/11/97	
EVOLUTIONS INC	DE				X	X					04/16/97	
FCC NATIONAL BANK					X	X					06/11/97	
FED ONE BANCORP INC	DE				X	X					06/10/97	
FINANCIAL ASSET SECURITIES CORP	DE				X	X					05/30/97	
FIRST ALLIANCE MORTGAGE CO /DE/	DE				X	X					06/09/97	
FIRST WESTERN BANCORP INC	PA	X									05/30/97	
FIRSTBANK OF ILLINOIS CO	DE				X						06/12/97	
FIRSTPLUS INVESTMENT CORP	NV				X	X					06/12/97	
FISERV INC	DE		X			X					06/13/97	
FOHP INC	NJ				X						05/19/97	
FRANKFORT FIRST BANCORP INC	DE				X	X					06/05/97	
GATX CAPITAL CORP	DE				X						06/10/97	
GEORGIA POWER CO	GA					X					06/05/97	
GIANT INDUSTRIES INC	DE		X			X					05/28/97	
GIDDINGS & LEWIS INC /WI/	WI				X	X					06/12/97	
GLACIER WATER SERVICES INC	DE		X			X					03/28/97	AMEND
GLOBAL SPILL MANAGEMENT INC /NV/	NV				X						06/02/97	
GREAT ATLANTIC & PACIFIC TEA CO INC	MD					X					06/10/97	
GREAT LAKES AVIATION LTD	IA				X	X					06/11/97	
GRIFFIN REAL ESTATE FUND II	MN		X			X					05/27/97	
GROUND ROUND RESTAURANTS INC	NY				X	X					05/15/97	
GST TELECOMMUNICATIONS INC						X					05/31/97	
GTE CORP	NY				X						06/10/97	
HAAGEN ALEXANDER PROPERTIES INC	CA				X	X					06/12/97	
HALLIBURTON CO	DE				X	X					05/10/97	
HARKEN ENERGY CORP	DE				X	X					06/06/97	
HAYES WHEELS INTERNATIONAL INC	DE				X	X					06/06/97	
HOUSEHOLD CONSUMER LOAN TRUST 1997- 1	DE		X								05/14/97	
ILLINOIS SUPERCONDUCTOR CORPORATION	DE				X	X					06/10/97	
IMAGING DIAGNOSTIC SYSTEMS INC /FL/	FL				X						06/12/97	
INAMED CORP	FL				X	X					06/11/97	

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	CODE	1	2	3	4	5	6	7	8	9		
INDUSTRIAL HOLDINGS INC	TX				X						03/29/97	AMEND
INFOSAFE SYSTEMS INC	DE				X	X					06/11/97	
INTEK DIVERSIFIED CORP	DE				X	X					05/23/97	
INTERNATIONAL STANDARDS GROUP LIMIT ED	DE				X			X			04/01/97	
ITRON INC /WA/	WA	X									06/12/97	
JACKSONVILLE BANCORP INC	DE				X	X					06/10/97	
JACOR COMMUNICATIONS INC	DE				X	X					06/11/97	
JONES INTERCABLE INC	CO				X						06/11/97	
KEY CONSUMER ACCEPTANCE CORP	DE				X	X					06/12/97	
KIDDIE ACADEMY INTERNATIONAL INC	DE	X					X				05/30/97	
LIDLAW ENVIRONMENTAL SERVICES INC	DE				X	X					06/11/97	
LAMAR ADVERTISING CO	DE		X				X				04/01/97	AMEND
LEAP GROUP INC	DE						X				04/15/97	AMEND
LEVEL BEST GOLF INC /FL/	FL						X				05/20/97	AMEND
LIGGETT GROUP INC /DE/	DE				X	X					06/11/97	
LOEWEN GROUP INC					X	X					06/05/97	
LOTUS PACIFIC INC	DE	X									06/11/97	AMEND
MARTIN MARIETTA MATERIALS INC	NC		X				X				05/28/97	
MPELLON BANK PREMIUM FINANCE LOAN MA STER TRUST					X	X					06/10/97	
MERCURY FINANCE CO	DE				X	X					06/11/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MERIT SECURITIES CORP	VA				X	X					05/28/97	
MID PLAINS INC	WI	X									06/01/97	
MONMOUTH REAL ESTATE INVESTMENT COR P	DE				X						05/28/97	
MONRO MUFFLER BRAKE INC	NY				X	X					05/20/97	
MOSSIMO INC	DE			X							05/21/97	AMEND
NATIONAL RURAL UTILITIES COOPERATIV E FINANCE CORP /DC/	DC						X				06/09/96	
NEIMAN MARCUS FUNDING CORP	DE		X								05/31/97	
NEORX CORP	WA					X	X	X			05/27/97	
NFO RESEARCH INC	DE				X	X					04/01/97	
NORTH ATLANTIC TECHNOLOGIES INC	MN				X						06/04/97	
NORWEST ASSET SECURITIES CORP	DE				X	X					06/10/97	
NOVA CORP \GA\	GA		X				X				05/29/97	
NOXSO CORP	VA			X	X						06/12/97	
NYLIFE REALTY INCOME PARTNERS I L P	DE		X				X				06/03/97	
OPTIMA PETROLEUM CORP			X				X				05/30/97	
ORA ELECTRONICS INC	DE				X						06/12/97	
ORTHOLOGIC CORP	DE						X				03/12/97	AMEND
PACIFIC GAS TRANSMISSION CO	CA	X									06/11/97	
PAGES INC /OH/	DE				X						06/11/97	
PANAVISION INC	DE		X				X				06/05/97	
PARADIGM TECHNOLOGY INC /DE/	DE				X	X					06/11/97	
PATTERSON ENERGY INC	DE				X	X					06/03/97	
PEREGRINE REAL ESTATE TRUST	CA	X					X				05/30/97	
PHYSICIANS INSURANCE CO OF OHIO	OH				X		X				06/05/97	
PHYSICIANS RESOURCE GROUP INC	DE					X					05/15/97	
POLARIS AIRCRAFT INCOME FUND II	CA		X				X				05/28/97	
POLARIS AIRCRAFT INCOME FUND III	CA		X				X				05/28/97	
POLARIS AIRCRAFT INCOME FUND IV	CA		X				X				05/28/97	
POLARIS AIRCRAFT INCOME FUND V	CA		X				X				05/28/97	
POLARIS AIRCRAFT INCOME FUND VI	CA		X				X				05/28/97	

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		1	2	3	4	5	6	7	8	9		
POPULAR INC	PR				X	X					05/23/97	
POTASH CORPORATION OF SASKATCHEWAN INC					X	X					06/10/97	
PRENTISS PROPERTIES TRUST/MD	MD	X				X					04/02/97	AMEND
PRO DEX INC	CA	X									06/12/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL BANK & TRUST CO /GA/	GA				X	X					04/30/97	
PRUDENTIAL SECURITIES SECURED FINAN CING CORP	DE		X								03/17/97	
QUADRAX CORP	DE	X									05/31/97	
QUALITY SEMICONDUCTOR INC	CA				X						06/11/97	
QUEEN SAND RESOURCES INC	DE							X			06/11/97	
RADIANT SYSTEMS INC	GA	X				X					05/30/97	
RAYOVAC CORP	WI		X			X					06/06/97	
RECKSON ASSOCIATES REALTY CORP	MD	X									06/09/97	
RESIDENTIAL ACCREDIT LOANS INC	DE				X	X					06/12/97	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE				X	X					05/25/97	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE				X	X					06/12/97	
REXEL INC	NY					X					05/20/97	AMEND
RIBOZYME PHARMACEUTICALS INC	DE				X						06/11/97	
RIVER OAKS FURNITURE INC	MS		X	X							06/05/97	
ROYAL OAK MINES INC	WA				X	X					05/15/97	AMEND
SAF T LOK INC	FL	X									05/09/97	
SAF T LOK INC	FL	X									06/11/97	
SAF T LOK INC	FL	X									06/11/97	
SAFEWAY INC	DE				X						06/12/97	
SATCON TECHNOLOGY CORP	DE				X	X					05/28/97	
SCFC BOAT LOAN TRUST 1992-1	IL				X	X					05/31/97	
SCFC RECREATIONAL VEHICLE LOAN TRUS T 1991-1	IL				X	X					05/31/97	
SEARS ROEBUCK & CO	NY				X	X					06/11/97	
SHOPKO STORES INC	MN				X	X					06/09/97	
SMARTALK TELESERVICES INC			X			X					05/28/97	
SMARTALK TELESERVICES INC			X			X					06/01/97	
SOUTHWEST DEVELOPMENTAL DRILLING FU ND 91-A LP	DE			X							06/09/97	
SOUTHWEST DEVELOPMENTAL DRILLING FU ND 92-A LP	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND IX- A LP	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND VII A L P	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND VII I-A L P	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND X-A LP	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND X-B LP	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND X-C LP	DE			X							06/09/97	
SOUTHWEST OIL & GAS INCOME FUND XI- A LP	DE			X							06/09/97	
SOUTHWEST ROYALTIES INC INCOME FUND V	TN			X							06/09/97	

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SOUTHWEST ROYALTIES INC INCOME FUND VI	TN				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND IX-B LP	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND VII-B L P	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND VIII B L P	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND X-A LP	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND X-B LP	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND XI-A LP	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND XI-B LP	DE				X							06/09/97	
SOUTHWEST ROYALTIES INSTITUTIONAL I NCOME FUND XI-C LP	DE				X							06/09/97	
SPECIALIZED HEALTH PRODUCTS INTERNATIONAL INC	DE				X	X						06/04/97	
SPRINT CORP	KS				X	X						06/11/97	
STANDARD PACIFIC CORP /DE/	DE				X	X						06/11/97	
STERLING FINANCIAL CORP /PA/	PA	X										06/03/97	
SUMMIT MEDICAL SYSTEMS INC /MN/	MN				X							06/10/97	
SYQUEST TECHNOLOGY INC	DE				X	X						05/30/97	
TICKETMASTER GROUP INC	IL		X			X						05/13/97	AMEND
TOSCO CORP	NV		X			X						03/31/97	AMEND
TOUCH TONE AMERICA INC	CA				X	X	X					06/11/97	
TRANSCRIPT INTERNATIONAL INC	DE					X	X					06/06/97	
TRI VALLEY CORP	DE			X								06/09/97	
UACSC 1997-B AUTO TRUST	DE				X	X						06/09/97	
UGLY DUCKLING CORP	DE	X										05/15/97	AMEND
UNIONAMERICA HOLDINGS PLC					X							06/02/97	
UNITED COMPANIES FINANCIAL CORP	LA						X					06/10/97	
UNITED WISCONSIN SERVICES INC /WI	WI						X					06/12/97	
V BAND CORPORATION	NY				X							05/28/97	
VANDERBILT MANUFACTURED HOUSING SERVICES 1997-B	TN				X	X						05/28/97	
VIDEO UPDATE INC	DE						X					06/13/97	AMEND
WAVEPHORE INC	IN		X				X					05/29/97	
WESTWOOD CORP/NV/	NV		X		X	X						05/28/97	
WTD INDUSTRIES INC	OR				X							06/11/97	
XYTRONIX INC	DE				X	X						05/29/97	
YORK WATER CO	PA				X	X						05/05/97	