

may be obtained from British Aerospace Holding, Inc., Avro International Aerospace Division, P.O. Box 16039, Dulles International Airport, Washington DC 20041-6039. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., Suite 700, Washington, DC.

(i) This amendment becomes effective on April 21, 1997.

Issued in Renton, Washington, on March 11, 1997.

Darrell M. Pederson,  
*Acting Manager, Transport Airplane  
Directorate, Aircraft Certification Service.*  
[FR Doc. 97-6717 Filed 3-17-97; 8:45 am]  
BILLING CODE 4910-13-U

#### 14 CFR Part 71

[Docket No. 96-ACE-22]

#### Amendment to Class E Airspace, Alliance, NE

AGENCY: Federal Aviation  
Administration, DOT.

ACTION: Direct final rule; confirmation of  
effective date.

**SUMMARY:** The direct final rule, published on January 14, 1997, amends the Class E airspace area at Alliance Municipal Airport, Alliance, NE. The Federal Aviation Administration has developed a Standard Instrument Approach Procedure (SIAP) based on the Global Positioning System. The effect of the direct final rule is to provide additional controlled airspace for aircraft departing Alliance Municipal Airport.

**EFFECTIVE DATE:** May 22, 1997.

**FOR FURTHER INFORMATION CONTACT:**  
Kathy Randolph, Air Traffic Division,  
Operations Branch, ACE-530C, Federal  
Aviation Administration, 601 East 12th  
Street, Kansas City, MO 64106,  
telephone: (816) 426-3408.

**SUPPLEMENTARY INFORMATION:** The FAA published the direct final rule with a request for comments in the Federal Register on January 14, 1997 (62 FR 1828). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such as adverse comment, was received within the comment period, the regulation would become effective on May 22, 1997. No adverse comments were received, and thus this document confirms that this final rule will become effective on that date.

Issued in Kansas City, MO, on February 26, 1997.

Herman J. Lyons, Jr.,  
*Manager, Air Traffic Division, Central Region.*  
[FR Doc. 97-6399 Filed 3-17-97; 8:45 am]

BILLING CODE 4910-13-M

#### 14 CFR Part 71

[Docket No. 96-ACE-24]

#### Amendment to Class E Airspace, Sidney, NE

AGENCY: Federal Aviation  
Administration, DOT.

ACTION: Direct final rule; confirmation of  
effective date.

**SUMMARY:** The direct final rule, published on January 14, 1997, amends the Class E airspace area at Sidney Municipal Airport, Sidney, NE. The Federal Aviation Administration has developed a Standard Instrument Approach Procedure (SIAP) based on the Global Positioning System. The effect of the direct final rule is to provide additional controlled airspace for aircraft departing Sidney Municipal Airport.

**EFFECTIVE DATE:** May 22, 1997.

**FOR FURTHER INFORMATION CONTACT:**  
Kathy Randolph, Air Traffic Division,  
Operations Branch, ACE-530C, Federal  
Aviation Administration, 601 East 12th  
Street, Kansas City, MO 64106,  
telephone: (816) 426-3408.

**SUPPLEMENTARY INFORMATION:** The FAA published the direct final rule with a request for comments in the Federal Register on January 14, 1997 (62 FR 1827). The FAA uses the direct final rulemaking procedure for a non-controversial rule where the FAA believes that there will be no adverse public comment. This direct final rule advised the public that no adverse comments were anticipated, and that unless a written adverse comment, or a written notice of intent to submit such an adverse comment, was received within the comment period, the regulation would become effective on May 22, 1997. No adverse comments were received, and thus this document confirms that this final rule will become effective on that date.

Issued in Kansas City, MO, on February 26, 1997.

Herman J. Lyons, Jr.,  
*Manager, Air Traffic Division, Central Region.*  
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BILLING CODE 4910-13-M

#### SECURITIES AND EXCHANGE COMMISSION

#### 17 CFR Parts 210 and 240

[Release No. 34-38387; IC-22553; FR-49;  
File No. S7-20-96]

RIN 3235-AG70

#### Implementation of Section 10A of the Securities Exchange Act of 1934

AGENCY: Securities and Exchange  
Commission.

ACTION: Final rule.

**SUMMARY:** The Securities and Exchange Commission ("Commission" or "SEC") is adopting revisions to its rules to implement the reporting requirements in section 10A of the Securities Exchange Act of 1934 (the "Exchange Act"). Section 10A requires, among other things, that the auditor of an issuer's financial statements report to the issuer's board of directors certain uncorrected illegal acts of the issuer, and that the issuer notify the Commission that it has received such a report. If the issuer fails to provide that notice, the auditor is required by section 10A to furnish directly to the Commission the report given to the Board. The amendments to the Commission's Exchange Act Rules implement those reporting requirements. The Commission also is adopting revisions to Regulation S-X to conform the definition of "audit" in that regulation with the wording in section 10A.

**EFFECTIVE DATE:** The rule revisions are effective April 17, 1997.

**FOR FURTHER INFORMATION CONTACT:**  
Robert E. Burns or W. Scott Bayless, at  
(202) 942-4400, Office of the Chief  
Accountant, Mail Stop 11-3, or  
Kathleen Clarke, at (202) 942-0724,  
Division of Investment Management,  
Mail Stop 10-6, Securities and  
Exchange Commission, 450 Fifth Street,  
NW., Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** The Commission is adopting amendments to its Exchange Act Rules, 17 CFR 240, by adding Rule 10A-1, and Regulation S-X, 17 CFR 210, by revising Rule 1-02.