

SEC NEWS DIGEST

Issue 2002-9

January 14, 2002

ENFORCEMENT PROCEEDINGS

SEC CENSURES KPMG FOR AUDITOR INDEPENDENCE VIOLATION

The Commission today censured KPMG LLP, a big-five accounting firm based in New York City, for engaging in improper professional conduct because it purported to serve as an independent accounting firm for an audit client at the same time that it had made substantial financial investments in the client. The SEC found that KPMG violated the auditor independence rules by engaging in such conduct. KPMG consented to the SEC's order without admitting or denying the SEC's findings.

"The SEC's decision to censure KPMG reflects the seriousness with which the SEC treats violations of the auditor independence rules, even in the absence of demonstrated investor harm or deliberate misconduct," said Stephen M. Cutler, the SEC's Director of Enforcement

In addition to censuring the firm, the SEC ordered KPMG to undertake certain remedies designed to prevent and detect future independence violations caused by financial relationships with, and investments in, the firm's audit clients.

"This case illustrates the dangers that flow from a failure to implement adequate policies and procedures designed to detect and prevent auditor independence violations," said Paul R. Berger, Associate Director of Enforcement.

The SEC found that, from May through December 2000, KPMG held a substantial investment in the Short-Term Investments Trust (STIT), a money market fund within the AIM family of funds. According to the SEC's order, KPMG opened the money market account with an initial deposit of \$25 million on May 5, 2000, and at one point the account balance constituted approximately 15% of the fund's net assets. In the order, the SEC found that KPMG audited the financial statements of STIT at a time when the firm's independence was impaired, and that STIT included KPMG's audit report in 16 separate filings it made with the SEC on November 9, 2000. The SEC further found that KPMG repeatedly confirmed its putative independence from the AIM funds it audited, including STIT, during the period in which KPMG was invested in STIT.

Rule 102(e) of the SEC's Rules of Practice provided the basis for the SEC's finding in its administrative order that KPMG engaged in improper professional practice. According to the SEC, KPMG's independence violation occurred primarily because the firm lacked

adequate policies or procedures to prevent or detect such violations, and because the steps which KPMG personnel usually took before initiating investments of the firm's surplus cash were not taken in this instance.

The SEC also found that KPMG:

- had no procedures directing its treasury department personnel to check the firm's "restricted entity list" to confirm that a proposed investment was not restricted;
- had no specific policies or procedures requiring any participation by a KPMG partner in the investigation and selection of money market investments; and
- had no policies or procedures designed to put KPMG audit professionals on notice of where the firm's cash was invested, or requiring them to check a listing of the firm's investments, prior to accepting new audit engagements or confirming the firm's independence from audit clients.

As a result, the SEC found that there was no system KPMG audit engagement partners could have used to confirm the firm's independence from its audit clients.

The SEC concluded that KPMG's lack of adequate policies and procedures constituted an extreme departure from the standards of ordinary care, and resulted in violation of the auditor independence requirements imposed by the SEC's rules and by Generally Accepted Auditing Standards. (Rel. 34-45272; IC-25360; AAE Rel. 1491; File No. 3-10676; Press Rel. 2002-4)

SEC SUES NINE INDIVIDUALS, INCLUDING LAS VEGAS LAWYER AND TRADER AT UTAH MARKET-MAKING FIRM, IN \$3.7 MILLION PUMP-AND-DUMP SCHEME

The Commission announced today that it filed a complaint in the federal District Court for the Southern District of New York against: Max C. Tanner, a Las Vegas attorney; Kevin Kirkpatrick, a trader at Olsen Payne & Co., a Utah-based market-making firm; Kevin J. Ruggiero and Michael Boston, both of whom were brokers associated with Baxter, Banks, & Smith (BBS), a now defunct broker-dealer; Alex Sheyfer and Alexander Zalmenenko, both of whom were unlicensed brokers also associated with BBS; and several stock promoters, including Dennis Evans, a resident of Las Vegas, Nevada, Mark A. Taylor, Sr., a resident of Tampa, Florida, and Kenneth Kurtz, a resident of Salt Lake City, Utah.

The Commission's complaint alleges that from March 1998 through June 1999, the Defendants engaged in a pump and dump scheme involving the stock of Maid Aide, Inc. (MDAN), a shell company trading on the Over-the-Counter Bulletin Board (OTC-BB). The complaint alleges that as a result of this scheme, MDAN traded at artificially inflated

prices ranging between \$5.00 and \$9.35 per share, allowing the Defendants to dump more than 475,000 MDAN shares into the market for proceeds of over \$3.7 million. In addition, the complaint alleges the following:

- Although MDAN purported to be a commercial and residential cleaning services company, it was actually nothing more than a publicly trading shell corporation controlled by Tanner and Evans. Tanner and Evans controlled at least 90% of MDAN's public float. In early 1998, Tanner entered into an agreement with Taylor, Kurtz, and Ruggiero that entitled Taylor, Kurtz, and Ruggiero to 125,000 MDAN shares each. Tanner, Taylor, Kurtz, and Ruggiero agreed to set up boiler rooms that would sell these shares to the public in exchange for undisclosed kickbacks paid from the sale proceeds.
- On February 27, 1998, Tanner, Taylor, Kurtz, and Ruggiero issued a press release announcing that MDAN intended to merge with CFE Trucking Inc., a private company that was in the business of hauling gravel for use in building and road construction. Shortly after the press release was issued, two boiler rooms operating as BBS branch offices began cold calling investors to tout MDAN. Boston supervised one of the BBS boiler rooms, and Sheyfer and Zalmenenko supervised the other.
- The cold callers working in the boiler rooms made numerous material misrepresentations to investors, including baseless predictions that MDAN's stock price would double in six months. The cold callers also routinely posed as Boston and Ruggiero in order to hide their identities and the fact that they were not licensed brokers. The cold callers failed to inform investors that they were being paid up to 70% of the proceeds from each MDAN stock sale that they solicited. Boston, Ruggiero, Sheyfer, and Zalmenenko were paid a portion of these kickbacks in exchange for supervising the boiler rooms.
- To further the scheme, Kurtz and Ruggiero recruited Kirkpatrick, a trader at Olsen Payne & Co. Kurtz and Ruggiero guaranteed that Kirkpatrick would be allowed to profit on all of his MDAN trades if his firm made a market in MDAN's securities. Kirkpatrick agreed, and Olsen Payne & Co. acted as market maker for MDAN from March 1998 through June 1999. During this period, Kirkpatrick posted artificial price quotations concerning MDAN's stock on the OTC-BB and executed matched orders with other participants in the scheme in order to create artificial rises in MDAN's stock price and trading volume.

The Commission's complaint charges all of the defendants with violations of the antifraud provisions of the federal securities laws, specifically Section 17(a) of the Securities Act of 1933 (Securities Act), Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act), and Rule 10b-5 thereunder. In addition, the complaint charges Tanner, Evans, Taylor, Ruggiero, and Boston with violations of Sections 5(a) and 5(c) of

the Securities Act and Sheyfer and Zalmenenko with violations of Sections 5(a) and 5(c) of the Securities Act and Section 15(a) of the Exchange Act. The Commission seeks injunctions prohibiting future violations of the securities laws, disgorgement, and civil penalties. The Commission is also seeking an order barring Tanner and Evans from serving as an officer or director of any public company.

In addition to the Commission's civil action against Tanner, Evans, Ruggiero, Taylor, and Kurtz, these individuals were indicted on September 19, 2000 for their role in the MDAN scheme by the Department of Justice, Tax Division (DOJ). Tanner and Evans were found guilty in the criminal action on November 19, 2001. Ruggiero, Taylor, and Kurtz had previously entered guilty pleas in connection with the criminal action. The Commission acknowledges the assistance of the DOJ, the U.S. Attorney's Office for the Southern District of New York, the FBI, NASD Regulation, Inc., and the British Columbia Securities Commission in connection with this matter. [SEC v. Max C. Tanner, Inc., et al., 02 CV 0306 (SDNY, WHP)] (LR-17305)

SEC CHARGES TWO WITH INSIDER TRADING

The Commission filed an insider trading case today against Felix Litvinsky and his wife, Olga S. Litvinsky, a former employee of J.P. Morgan Securities, Inc. (J.P. Morgan), alleging that the defendants engaged in illegal insider trading in advance of the July 30, 1998 announcement that BetzDearborn Inc. and Hercules Inc. had agreed to merge. The complaint, filed in the United States District Court for the Southern District of New York, alleges that Olga Litvinsky, an administrative assistant at J.P. Morgan which was advising BetzDearborn about the merger, learned confidential information regarding the merger and tipped her then-boyfriend and roommate, and now husband, Felix Litvinsky. According to the complaint, on July 28, Felix Litvinsky purchased BetzDearborn common stock and call options that he sold after merger announcement, realizing \$56,239 in illegal profits. The complaint seeks permanent injunctions against future violations of the securities laws, disgorgement of the illegal trading profits, prejudgment interest, and civil penalties. The Litvinskys have consented to the entry of a final judgment: permanently enjoining them from future violations of Section 10(b) of the Exchange Act of 1934 and Rule 10b-5 thereunder, without admitting or denying the facts alleged in the complaint; and ordering them to pay \$56,230 in disgorgement, but holding them jointly and severally \$20,000 of that amount based on their sworn financial statement. [SEC v. Felix Litvinsky and Olga S. Litvinsky, 02 Civ. 0312, LMM, SDNY] (LR-17306)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGE

The Government Securities Clearing Corporation filed a proposed rule change (SR-GSCC-2001-13) to amend GSCC's rules to reflect the new ownership and governance structure that will result from the integration of GSCC, MBS Clearing Corporation, and Emerging Markets Clearing Corporation with The Depository Trust & Clearing Corporation. Publication of the notice is expected in the Federal Register during the week of January 14. (Rel. 34-45248)

APPROVAL OF PROPOSED RULE CHANGES

The Commission approved proposed rule changes (SR-Phlx-00-02 and SR-Phlx-00-03) filed by the Philadelphia Stock Exchange relating to the creation of Equity Trading Permits. (Rel. 34-45254)

The Commission approved a proposed rule change (SR-SCCP-00-01) filed by the Stock Clearing Corporation of Philadelphia. The rule change provides that SCCP will treat ETP holders just like PHLX members both in terms of SCCP participant qualification requirements and privileges of SCCP participant status. (Rel. 34-45255)

The Commission approved a proposed rule change (SR-Amex-2001-19) and Amendment Nos. 1, 2, 3, and 4 thereto submitted by the American Stock Exchange relating to performance evaluation and allocations procedures. Publication of the notice is expected in the Federal Register during the week of January 14. (Rel. 34-45260)

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>.

S-B PANAMA REPUBLIC OF, 2862 MCGILL TERRACE NW, C/O AMBASSADOR OF PANAMA, WASHINGTON, DC 20008 (000) 000-0000 - 1,100,000,000 (\$1,100,000,000) FOREIGN GOVERNMENT AND AGENCY DEBT. (FILE 333-14262 - JAN. 04) (BR. 99)

F-6 PFEIFFER VACUUM TECHNOLOGY AG \ADR\, 48 WALL ST, C/O BANK OF NEW YORK, NEW YORK, NY 10286 (212) 815-2009 - 100,000,000 (\$5,000,000) DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 333-14264 - JAN. 07)

S-3 POLYCOM INC, 1565 BARBER LANE, MILPITAS, CA 95035 (408) 526-9000 - 8,050,000 (\$282,394,000) COMMON STOCK. (FILE 333-76356 - JAN. 07) (BR. 3)

S-8 EBAIT INC, 2279 SEGUNDO COURT #4, PLEASANTON, CA 94588 (925) 462-6280 - 475,000 (\$356,250) COMMON STOCK. (FILE 333-76358 - JAN. 07) (BR. 8)

S-3 STAPLES INC, 500 STAPLES DRIVE, P O BOX 9328, FRAMINGHAM, MA 01702 (508) 253-5000 - 788,402 (\$14,995,406.04) COMMON STOCK. (FILE 333-76360 - JAN. 07) (BR. 2)

S-8 TESSA COMPLETE HEALTH CARE INC/GA, 35 FULFORD AVE, SUITE 101, BEL AIR, MD 21014 (410) 893-0134 - 166,000,000 (\$4,980,000) COMMON STOCK. (FILE 333-76364 - JAN. 07) (BR. 9)

S-1 XCEL PHARMACEUTICALS INC, 6363 GREENWICH DRIVE, SUITE 100, SAN DIEGO, CA 92121 (858) 202-2700 - 97,750,000 (\$97,750,000) COMMON STOCK. (FILE 333-76366 - JAN. 07)

S-8 CYBERONICS INC, 16511 SPACE CENTER BLVD, SUITE 600, HOUSTON, TX 77058 (713) 332-1375 - 300,000 (\$8,037,000) COMMON STOCK. (FILE 333-76368 - JAN. 07) (BR. 5)

S-8 ILIVE INC/NV, 3960 WILSHIRE BLVD, SUITE 406, LOS ANGELES, CA 90010 (213) 252-1090 - 2,150,000 (\$290,250) COMMON STOCK. (FILE 333-76370 - JAN. 07) (BR. 9)

S-3 FEDERAL SIGNAL CORP /DE/, 1415 W 22ND ST STE 1100, OAK BROOK, IL 60523 (708) 954-2000 - 300,000 (\$6,630,000) COMMON STOCK. (FILE 333-76372 - JAN. 07) (BR. 5)

S-3 HESKA CORP, 1613 PROSPECT PARKWAY, FORT COLLINS, CO 80525 (970) 493-7272 - 7,792,768 (\$10,208,526.08) COMMON STOCK. (FILE 333-76374 - JAN. 07) (BR. 1)

S-3 RESIDENTIAL ASSET SECURITIES CORP, 8400 NORMANDALE LAKE BLVD, SUITE 600, MINNEAPOLIS, MN 55437 (621) 832-7000 - 1,000,000 (\$1,000,000) COMMON STOCK. (FILE 333-76376 - JAN. 07) (BR. 8)

S-3 ATMI INC, 7 COMMERCE DRIVE, DANBURY, CT 06810 (203) 794-1100 - 115,000,000 (\$115,000,000) COMMON STOCK. (FILE 333-76378 - JAN. 07) (BR. 2)

S-8 BOSTON SCIENTIFIC CORP, ONE BOSTON SCIENTIFIC PL, NATICK, MA 01760 (508) 650-8000 - 77,746 (\$340,527.48) COMMON STOCK. (FILE 333-76380 - JAN. 07) (BR. 5)

S-8 IKOS SYSTEMS INC, 19050 PRUNERIDGE AVE, CUPERTINO, CA 94086 (408) 245-1900 - 452,049 (\$5,288,973.30) COMMON STOCK. (FILE 333-76382 - JAN. 07) (BR. 3)

S-4 AMERICAN HOME MORTGAGE HOLDINGS INC, 12 EAST 49TH STREET, NEW YORK, NY 10017 (212) 755-8600 - 240,529 (\$8,064,014) COMMON STOCK. (FILE 333-76384 - JAN. 07) (BR. 7)

S-3 VERISIGN INC/CA, 1350 CHARLESTON RD, MOUNTAIN VIEW, CA 94043 (650) 961-7500 - 340,000,000 (\$340,000,000) COMMON STOCK. (FILE 333-76386 - JAN. 07) (BR. 3)

S-8 IBIZ TECHNOLOGY CORP, 1919 WEST LONE CACTUS, PHOENIX, AZ 85201 (603) 920-0000 - 605,204.18 (\$605,204.18) COMMON STOCK. (FILE 333-76388 - JAN. 07) (BR. 3)

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	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
AIRPLANES LTD	DE					X						01/11/02	
AIRPLANES US TRUST	DE					X						01/11/02	
AIRTRAN AIRWAYS INC	DE					X						01/11/02	
AIRTRAN HOLDINGS INC	NV					X						01/11/02	
AMERICAN CLASSIC VOYAGES CO	DE					X		X				01/04/02	
AMERICAN EXPRESS CREDIT CORP	DE					X						12/12/01	
AMRESKO INC	DE		X					X				12/21/01	
ANTIGENICS INC /DE/	DE					X		X				01/11/02	
APACHE MOTOR CORP	NV								X			09/12/01	AMEND
AT&T LATIN AMERICA CORP	DE					X		X				01/11/02	
AT&T UNIVERSAL CARD MASTER TRUST	DE					X						01/02/02	
AUTOLEND GROUP INC	DE				X		X					01/08/02	
AZZ INC	TX							X				11/01/01	AMEND
BANK OF AMERICA MORT SEC INC MORT P ASS THR CERT SER 2001-G	DE	X										12/25/01	
BANK OF AMERICA MORT SEC INC MORT P ASS THR CERT SER 2001-11	DE	X										12/25/01	
BANK OF AMERICA MORTGAGE SEC INC MO R PS THR CER SER 2001-F	DE	X										11/25/01	
BANK OF AMERICA MORTGAGE SEC INC MO R PS THR CER SER 2001-F	DE	X										12/25/01	
BB&T CORP	NC					X						12/31/01	
BIOINCUBATION CORP		X										01/09/02	
BNP RESIDENTIAL PROPERTIES INC	MD					X		X				12/28/01	
BREAKTHROUGH TECHNOLOGY PARTNERS I INC	DE					X						01/11/02	AMEND
BRIDGE VIEW BANCORP	NJ					X		X				01/11/02	
CANADIAN DERIVATIVES CLEARING CORP						X		X				12/04/01	
CARLYLE REAL ESTATE LTD PARTNERSHIP XIV /IL/	IL					X		X				12/17/01	
CARRAMERICA REALTY CORP	MD					X		X				01/08/02	
CARRAMERICA REALTY L P	DE					X		X				01/08/02	
CELSION CORP	MD					X						01/09/02	
CENTEX CORP	NV					X		X				01/08/02	
CITIBANK SOUTH DAKOTA N A	DE					X						01/02/02	
COLONIAL HOLDINGS INC	VA					X						01/10/02	
COMPOSITE TECHNOLOGY CORP	FL					X		X	X			11/03/01	
COMPUTER ACCESS TECHNOLOGY CORP	DE					X		X				01/07/02	
CONSOLIDATED NATURAL GAS CO/VA	DE							X				11/01/01	AMEND
CORNICHE GROUP INC /DE	DE					X		X				01/11/02	
CREDIT SUISSE FIRST BOSTON MORTGAGE SEC CORP 2001-CK6	DE		X					X				12/27/01	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE					X		X				11/30/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE								X		12/27/01	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE					X			X		12/27/01	
CROSSWALK COM	DE					X					01/11/02	
CROWN CASTLE INTERNATIONAL CORP	DE							X		X	01/11/02	
CWABS INC ASSET BACKED CERTIFICATES SERIES 2001-BC3	DE					X			X		08/30/01	
CYCH INC	DE		X						X		12/19/01	
CYPRESS COMMUNICATIONS INC	DE								X		01/10/02	
CYTRX CORP	DE					X		X			01/11/02	
DELTA AIR LINES INC /DE/	DE					X		X			12/28/01	
DEMAND FINANCIAL INTERNATIONAL LTD	NV				X			X			01/08/02	
DOLLAR FINANCIAL GROUP INC	NY					X		X			01/11/02	
DOLLAR GENERAL CORP	TN									X	01/11/02	
DOMINION RESOURCES INC /VA/	VA								X		11/01/01	AMEND
DURECT CORP	DE					X					01/11/02	
ECOLAB INC	DE					X		X			01/10/02	
EDGEWATER TECHNOLOGY INC/DE/	DE					X					01/09/02	
EL PASO CORP/DE	DE					X		X			01/11/02	
ELCOM INTERNATIONAL INC	DE		X					X			12/21/01	
ENERGY EAST CORP	NY					X					01/10/02	
EXELIXIS INC	DE		X						X		12/28/01	
FAMILY STEAK HOUSES OF FLORIDA INC	FL					X					01/11/02	
FISHER SCIENTIFIC INTERNATIONAL INC	DE		X					X			11/05/01	AMEND
FORD MOTOR CO	DE					X		X			01/11/02	
FORD MOTOR CREDIT CO	DE					X		X			01/11/02	
FOUNTAIN PHARMACEUTICALS INC	DE		X					X			12/31/01	
FREFAX INC	FL					X		X			01/11/02	
FREFAX INC	FL		X	X		X	X	X			01/11/02	AMEND
FURNITURE BRANDS INTERNATIONAL INC	DE		X					X			01/11/02	
GENERAL MILLS INC	DE		X					X			10/31/01	AMEND
GENESCO INC	TN									X	01/11/02	
GOLD BOND RESOURCES INC						X					01/10/02	
GREAT AMERICAN BANCORP INC	DE					X		X			12/12/01	
HIGH PLAINS CORP	KS					X					12/28/01	
HOLIDAY RV SUPERSTORES INC	DE					X		X			01/07/02	
HOMESTORE COM INC	DE					X					01/07/02	
HOUSEHOLD DIRECT COM INC	DE		X								01/10/02	AMEND
HYSEQ INC	NV					X		X			01/08/02	
IMPSCO TECHNOLOGIES INC	DE					X		X			01/11/02	
INFODATA SYSTEMS INC	VA					X		X			01/10/02	
JAGNOTES COM	NV					X		X			01/04/02	
KANEB PIPE LINE PARTNERS L P	DE					X		X			11/13/01	
KOGER EQUITY INC	FL							X		X	01/04/02	
KOGER EQUITY INC	FL							X		X	01/03/02	
LCA VISION INC	DE					X		X			01/09/02	
LEVEL 8 SYSTEMS INC	DE					X		X			01/03/02	
LIFE FINANCIAL CORP	DE		X					X			01/09/02	
LYONDELL CHEMICAL CO	DE					X					01/11/02	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
MAY DEPARTMENT STORES CO	DE					X					01/11/02	
MORTGAGE ASSET SEC TRANS INC MORT P ASS THR CERT SER 2001-3	DE					X	X				12/28/01	
MW MEDICAL INC	NV			X			X				11/29/01	
NEUROGEN CORP	DE					X					12/21/01	
NEW YORK STATE ELECTRIC & GAS CORP	NY					X					01/10/02	
NOVEON INC	DE					X	X				01/11/02	
OLYMPIC CASCADE FINANCIAL CORP	DE	X						X			12/28/01	
PACIFIC GAS & ELECTRIC CO	CA					X					01/11/02	
PG&E CORP	CA					X					01/11/02	
PLASTIC SURGERY CO	GA					X	X				12/31/01	
PNI TECHNOLOGIES INC	GA					X	X				01/07/02	
POLLUTION RESEARCH & CONTROL CORP CA	CA							X			10/01/01	AMEND
POPULAR INC	PR					X	X				01/09/02	
PROGRESS ENERGY INC	NC								X		01/11/02	
RAILAMERICA INC /DE	DE					X	X				01/04/02	
RAINWIRE PARTNERS INC /DE/	DE					X	X				12/19/01	
RAZORFISH INC	DE					X	X				01/09/02	
RELIANT ENERGY INC	TX					X					12/18/01	
RELIANT RESOURCES INC	DE					X					12/18/01	
RESIDENTIAL ACCREDIT LOANS INC	DE					X	X				12/26/01	
RESIDENTIAL ASSET FUNDING CORP	NC	X						X			12/27/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				12/28/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				01/11/02	
RESIDENTIAL ASSET SECURITIES CORP	DE					X	X				12/26/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X	X				12/26/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE					X	X				01/11/02	
RETRACTABLE TECHNOLOGIES INC	TX					X					01/09/02	
ROHN INDUSTRIES INC	DE					X	X				01/10/02	
SALOMON BROTHERS MORTGAGE SECURITIE S VII INC	DE	X						X			12/27/01	
SBA COMMUNICATIONS CORP	FL					X	X				01/11/02	
SCHULER HOMES INC	DE					X	X				01/11/02	
SCOTTISH ANNUITY & LIFE HOLDINGS LT D	E9					X					12/31/01	AMEND
SHARPS COMPLIANCE CORP	DE				X						01/11/02	
SMITH A O CORP	DE	X						X			12/28/01	
SPARTA SURGICAL CORP	DE					X					01/10/02	
STILWELL FINANCIAL INC	DE	X						X			01/11/02	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE							X			12/21/01	AMEND
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE							X			12/27/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
STRUCTURED ASSET SEC CORP MORT PAS THR CERTS SER 2001 19	DE					X	X				12/28/01	
STRUCTURED ASSET SEC MORT PASS THR CERT SERIES 2001-21A	DE					X	X				12/28/01	
SUBURBAN PROPANE PARTNERS LP	DE					X	X				01/10/02	
SYSTEMS & COMPUTER TECHNOLOGY CORP	DE					X					01/03/02	
TAIWAN FUND INC	DE							X			12/01/01	
TECH LABORATORIES INC	NJ					X	X				01/11/02	
TECO ENERGY INC	FL					X	X				01/09/02	
TRANSIT GROUP INC	FL			X			X				12/28/01	
TRIAD INNOVATIONS INC	NV					X					01/11/02	
TTTTICKETS HOLDING CORP	DE				X		X				12/13/01	
U S LABORATORIES INC	DE						X				10/31/01	AMEND
UNIVERSAL BANK NA	DE					X					01/02/02	
UNIVERSAL CARD SERVICES CORP						X					01/02/02	
USA VIDEO INTERACTIVE CORP	WY					X	X				01/10/02	
USA VIDEO INTERACTIVE CORP	WY					X	X				01/11/02	
VALERO ENERGY CORP/TX	DE		X			X	X				12/31/01	
VALESC INC	DE						X				12/17/01	AMEND
VICON FIBER OPTICS CORP	DE					X					01/09/02	
VIKING CAPITAL GROUP INC	UT		X				X				12/27/01	
WASHINGTON MUTUAL INC	WA						X				01/08/02	
WASHINGTON MUTUAL MORT SEC CORE PAS THR CERTS SER 2001 MS15	DE						X				12/27/01	
WELLPOINT HEALTH NETWORKS INC /DE/	DE					X	X				10/17/01	
WHX CORP	DE					X	X				01/11/02	
XL CAPITAL LTD						X	X				11/07/01	
XL CAPITAL LTD						X	X				11/27/01	
YAHOO INC	DE					X	X				01/11/02	