

SEC NEWS DIGEST

Issue 2000-57

March 27, 2000

COMMISSION ANNOUNCEMENTS

COMMISSION STAFF ISSUES SAB 101A TO PROVIDE REGISTRANTS WITH ADDITIONAL TIME TO IMPLEMENT GUIDANCE ON REVENUE RECOGNITION

On March 24, the staff of the Securities and Exchange Commission announced that registrants with fiscal years that begin between December 16, 1999 and March 15, 2000 may take an additional three months to implement Staff Accounting Bulletin (SAB) No. 101. SAB 101 provides guidance on the recognition, presentation, and disclosure of revenue in financial statements filed with the Commission.

Since the issuance of SAB 101, the staff has received requests from a number of groups asking for additional time to study that guidance. In addition, the staff is aware that many companies have calendar fiscal year-ends and may need more time to perform a detailed review of the SAB since its issuance on December 3, 1999. Registrants with fiscal years that begin between December 16, 1999 and March 15, 2000 would be given the option of implementing SAB 101 in the second quarter of their fiscal year beginning after December 15, 1999, instead of needing to implement in the first quarter, as originally provided in SAB 101.

Lynn E. Turner, the Commission's Chief Accountant, stated, "The staff at the Commission is interested in assuring that the business community be provided with the additional time necessary to get this done right."

SAB 101A has been issued to reflect the change, and is available on the SEC website at www.sec.gov. SABs are not rules or interpretations of the Commission; they represent interpretations of existing rules, standards, and practices followed by staff of the Office of the Chief Accountant and the Division of Corporation Finance in administering the disclosure requirements of the federal securities laws.

For further information contact: Richard Rodgers, Scott Taub, or Eric Jacobsen in the Office of the Chief Accountant at (202) 942-4400 or Robert Bayless in the Division of Corporation Finance at (202) 942-2960. (Press Rel. 2000-40)

ENFORCEMENT PROCEEDINGS

BRENT WAGMAN, WARREN DONOHUE, AND MARGARET SWINNEY CHARGED WITH SECURITIES FRAUD

On March 21, a grand jury in the U.S. District Court for the Northern District of Texas (Dallas Division) returned an indictment against Brent A. Wagman, Warren L. Donohue and Margaret F. Swinney charging the defendants with two counts of securities fraud. The indictment stems from the fund-raising activities of Redbank Petroleum, Inc. and AmeriTech Petroleum, Inc., two Dallas-based companies that sold nine-month promissory notes to the general public from November 1996 through June 1999. The indictment alleged that the defendants made material misrepresentations and omissions to the public to encourage investments in Redbank and AmeriTech.

Mr. Wagman, the former president of Redbank and AmeriTech, is presently in the custody of federal authorities. On March 10, 2000 he was arrested in Panama and brought back to the United States to face criminal charges. He and his family had fled to Panama last summer after he was named in a parallel civil action brought by the Securities and Exchange Commission.

The Commission's complaint alleged that Redbank and Ameritech, at Wagman's direction, offered and sold approximately \$30 million in so-called high interest corporate notes to investors in numerous states. The corporate notes were offered to retirees and others as risk-free investments with above market rates of return, and backed by an unconditional guarantee by an independent insurance company. In fact, no such guarantee existed. Rather than using investors' monies for the stated purposes, funds were diverted to fund the operations of several other entities under Wagman's control, and for personal expenses of Wagman. The defendants also used investors' funds as "Ponzi" payments to lull existing investors and to lure new ones. [SEC v. Redbank Petroleum, Inc., et al., #3-99CV1267-T, USDC, NDTX, Dallas Division] (LR-16485)

JUDGMENT ENTERED AGAINST ATTORNEY IN INSIDER TRADING ACTION

On March 8, the Honorable Edward Rafeedie, United States District Judge for the Central District of California, entered a judgment of permanent injunction and other relief against Raymond G. Kolts. The Commission charged Kolts with insider trading in the stock of Trimedyne, Inc. The judgment permanently enjoins Kolts from violating the antifraud provisions of the federal securities laws. The judgment also orders Kolts to disgorge his ill-gotten gains in the amount of \$30,187.50, plus prejudgment interest in the amount of \$6,643.68, and imposed civil penalties of \$30,187.50.

The Commission's complaint, filed June 22, 1999, alleged that Kolts, an attorney, purchased shares of Trimedyne while in possession of confidential corporate

information, which he acquired during the course of representing a Trimedyne employee in a deposition.

The final judgment enjoins Kolts from future violations of Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder. Kolts consented to the entry of the final judgment without admitting or denying the Commission's allegations. [SEC v. Raymond G. Kolts, Civil Action No. 99-06363, RZx, C.D. Cal.] (LR-16486)

INSIDER TRADING CASE AGAINST ANDREA CAPUTO AND GERARD BELL

On March 9, the Commission filed an insider trading case against Andrea Caputo and Gerard J. Bell for trading in advance of the Thomson Corporation's tender offer for MEDSTAT Group, Inc. The complaint charges them with violations of Exchange Act Section 14(e) and Rule 14e-3. The complaint alleges that Caputo, who already owned some Medstat stock, learned of Thomson's plans to acquire Medstat when a close friend and Thomson insider warned her not to buy any more or tell anyone about it because Thomson had an interest in acquiring Medstat. Ignoring the warning, Caputo purchased more Medstat stock for herself and tipped her friend Bell. Caputo and Bell also recommended the stock to others who also bought it. Simultaneously with the filing of the complaint, Caputo settled the action by consenting to the entry of a permanent injunction and agreeing to pay a combined total of approximately \$237,000 in disgorgement of illegal profits, prejudgment interest, and penalties, without admitting or denying the Commission's allegations. The complaint seeks approximately \$167,950 in disgorgement from Bell plus prejudgment interest and penalties. [SEC v. Caputo, United States District Court for the Southern District of New York, Civil Action No. 00 Civ. 2285, KMW] (LR-16487)

INVESTMENT COMPANY ACT RELEASES

STI CLASSIC FUNDS, ET AL.

An order has been issued on an application filed by STI Classic Funds (STI Funds), ESC Strategic Funds, Inc. (ESC Funds) and SunTrust Banks, Inc. for an order under Section 17(b) of the Investment Company Act exempting applicants from Section 17(a) of the Act. The order permits certain series of STI Funds to acquire all of the assets and certain stated liabilities of the series of ESC Funds. Because of certain affiliations, applicants may not rely on Rule 17a-8 under the Act. (Rel. IC-24365 - March 24)

SELIGMAN PORTFOLIOS, INC. AND J.W. SELIGMAN & CO., INC.

An order has been issued pursuant to Section 6(c) of the Investment Company Act exempting Seligman Portfolios, Inc. (Seligman Portfolios) and J.W. Seligman & Co., Inc. (Seligman) from the provisions of Sections 9(a), 13(a), 15(a) and 15(b) of the Act, and Rules 6e-2(b)(15) and 6e-3(T)(b)(15) thereunder, to permit shares of Seligman Portfolios

and shares of any other open-end investment company that is designed to fund insurance products, and for which Seligman or any of its affiliates may serve, now or in the future, as investment adviser, administrator, manager, principal underwriter or sponsor to be sold to and held by: (1) variable annuity and variable life insurance separate accounts of both affiliated and unaffiliated life insurance companies; and (2) qualified pension and retirement plans outside of the separate account context. (Rel. IC-24366 - March 24)

HOLDING COMPANY ACT RELEASES

ENTERGY CORPORATION, ET AL.

A supplemental order has been issued authorizing a proposal by System Energy Resources, Inc., a utility subsidiary of Entergy Corporation, a registered holding company, to pay increased fees in connection with obtaining letters of credit. (Rel. 35-27157)

AMERICAN ELECTRIC POWER COMPANY, INC., ET AL.

A notice has been issued giving interested persons until April 18, 2000 to request a hearing on a proposal by American Electric Power Company, Inc., (AEP) a registered holding company, and AEP Resources Service Company (RESCO), a wholly owned service subsidiary of AEP. Applicants seek an exemption under certain circumstances from the "at cost" requirements of Rules 90 and 91 for authorized services RESCO or its subsidiaries render to any partially owned projects that relate to the generation, transmission and distribution of electric power and for services rendered to any subsidiary of AEP Resources, Inc., a nonutility subsidiary of AEP. Applicants also propose to: 1) extend the authorization period of AEP's guarantee authority ("Guarantee Authority") from December 31, 2001 to June 30, 2004; 2) increase AEP's Guarantee Authority of RESCO's debt to third parties from \$51 million to \$400 million; and 3) increase the Guarantee Authority to issue guarantees and assumptions of liability on behalf of RESCO to third parties from \$200 million to \$400 million. (Rel. 35-27158)

SELF-REGULATORY ORGANIZATIONS

FILING OF PROPOSED RULE CHANGE

The National Association of Securities Dealers filed Amendment No. 4 to a proposed rule change (SR-NASD-99-53) under Rule 19b-4 of the Securities Exchange Act relating to the establishment of the Nasdaq Order Display Facility and to modifications of the Nasdaq Trading Platform. Publication of the proposal is expected in the Federal Register during the week of March 27. (Rel. 34-42573)

APPROVAL OF PROPOSED RULE CHANGE

The Commission approved a proposed rule change submitted under Rule 19b-4 (SR-NASD-99-37) by the National Association of Securities Dealers to permit the use of "Hard to Borrow" lists to comply with affirmative determination requirements for short sales. Publication of the order in the Federal Register is expected during the week of March 27. (Rel. 34-42571)

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-3 GLOBAL CROSSING LTD, WESSEX HOUSE 45 REID ST, HAMILTON HM12, BERMUDA,
DO HM12 (441) 296-8600 - 8,000,000,000 (\$8,000,000,000) COMMON STOCK. (FILE 333-32810 - MAR. 20) (BR. 7)
- S-1 CIPHERGEN BIOSYSTEMS INC, 490 SAN ANTONIO ROAD, SUITE 201, PALO ALTO,
CA 94306 (650) 496-3770 - \$86,250,000 COMMON STOCK. (FILE 333-32812 - MAR. 20) (BR. 1)
- S-8 PHOENIX INTERNATIONAL INDUSTRIES INC /FL/, 501 SOUTH DIXIE HIGHWAY,
WEST PALM BEACH, FL 33401 (561) 832-5208 - 1,200,000 (\$1,200,000)
COMMON STOCK. (FILE 333-32814 - MAR. 20) (BR. 1)
- S-8 CFI PROSERVICES INC, 400 S W SIXTH AVE, SUITE 200, PORTLAND, OR 97204
(503) 274-7280 - 291,000 (\$2,273,437.50) COMMON STOCK. (FILE 333-32820 - MAR. 20) (BR. 3)
- S-8 INVESTAMERICA INC, 1776 PARK AVENUE, PARK CITY, UT 84060 (435) -61-5-88
- 20,300,000 (\$102,718,500) COMMON STOCK. (FILE 333-32822 - MAR. 20)
(BR. 9)
- SB-2 SMARTSOURCES COM INC, 2030 MARINE DRIVE, SUITE 100 V7P 1V7,
N VANCOURVER BC V7P, A1 70065 (604) 986-0889 - 4,149,192 (\$32,820,108.72)
COMMON STOCK. (FILE 333-32824 - MAR. 20) (BR. 7)
- S-8 AM COMMUNICATIONS INC, 100 COMMERCE DR, P.O. BOX 9004, QUAKERTOWN, PA

18951 (215) 538-8700 - 2,000,000 (\$4,500,000) COMMON STOCK. (FILE 333-32826 - MAR. 20) (BR. 7)

S-8 NATURAL ALTERNATIVES INTERNATIONAL INC, 1185 LINDA VISTA DR, SAN MARCOS, CA 92069 (619) 744-7340 - 670,000 (\$1,380,200) COMMON STOCK. (FILE 333-32828 - MAR. 20) (BR. 1)

SB-2 VILLAGE I ACQUISITION CORP, 580 VILLAGE BLVD, SUITE 140, WEST PALM BEACH, FL 33409 (561) 689-1611 - 5,855,500 (\$1,171,100) COMMON STOCK. (FILE 333-32830 - MAR. 20) (NEW ISSUE)

SB-2 VILLAGE II ACQUISITION CORP, 580 VILLAGE BLVD, SUITE 140, WEST PALM BEACH, FL 33409 (561) 689-1611 - 5,855,500 (\$1,171,100) COMMON STOCK. (FILE 333-32832 - MAR. 20) (NEW ISSUE)

S-8 CREDENCE SYSTEMS CORP, 215 FOURIER AVE, FREMONT, CA 94539 (510) 657-7400 - 936,300 (\$114,930,825) COMMON STOCK. (FILE 333-32834 - MAR. 20) (BR. 5)

SB-2 VILLAGE III ACQUISITION CORP, 580 VILLAGE BLVD, SUITE 140, WEST PALM BEACH, FL 33409 (561) 689-1611 - 5,855,500 (\$1,171,100) COMMON STOCK. (FILE 333-32836 - MAR. 20) (NEW ISSUE)

F-3 TRICOM SA, AVE LOPE DE VEGA NO 95, SANTO DOMINGO, G8 (809) 476-6000 - 4,600,000 (\$101,487,500) COMMON STOCK. (FILE 333-32838 - MAR. 20) (BR. 7)

S-8 NBT BANCORP INC, 52 S BROAD ST, NORWICH, NY 13815 (607) 337-2265 - 500,000 (\$7,190,000) COMMON STOCK. (FILE 333-32842 - MAR. 20) (BR. 7)

S-1 COPPER MOUNTAIN NETWORKS INC, 2470 EMBARCADERO WAY, PALO ALTO, CA 94303 (650) 687-3300 - 1,142,309 (\$102,270,924.77) COMMON STOCK. (FILE 333-32846 - MAR. 20) (BR. 7)

S-3 BIOJECT MEDICAL TECHNOLOGIES INC, 7620 S W BRIDGEPORT RD, PORTLAND, OR 97224 (503) 639-7221 - 65,796 (\$814,226) COMMON STOCK. (FILE 333-32848 - MAR. 20) (BR. 5)

S-8 SMURFIT STONE CONTAINER CORP, 150 NORTH MICHIGAN AVENUE, CHICAGO, IL 60601 (312) 346-6600 - 10,000,000 (\$140,312,500) COMMON STOCK. (FILE 333-32850 - MAR. 20) (BR. 4)

S-1 QUICKLOGIC CORPORATION, 1277 ORLEANS DR, SUNNYVALE, CA 94089 (408) 990-4000 - 5,253,267 (\$168,104,544) COMMON STOCK. (FILE 333-32852 - MAR. 20) (BR. 5)

S-8 EGAIN COMMUNICATIONS CORP, 624 EAST EVELYN AVE, SUNNYVALE, CA 94086 - 7,513,978 (\$215,961,788) COMMON STOCK. (FILE 333-32854 - MAR. 21) (BR. 3)

S-8 INTEGRATED INFORMATION SYSTEMS INC, 1560 W FOUNTAINHEAD PRKWAY, STE 200, TEMPE, AZ 85282 (480) 470-1630 - 4,500,000 (\$67,500,000) COMMON STOCK. (FILE 333-32856 - MAR. 21) (BR. 8)

S-8 INTEGRATED INFORMATION SYSTEMS INC, 1560 W FOUNTAINHEAD PRKWAY, STE 200, TEMPE, AZ 85282 (480) 470-1630 - 400,000 (\$6,000,000) COMMON STOCK. (FILE 333-32858 - MAR. 21) (BR. 8)

S-3 NETCURRENTS INC/, 9270 WILSHIRE BLVD, STE 700, LOS ANGELES, CA 90212
 (310) 860-0200 - 4,270,000 (\$30,223,060) COMMON STOCK. (FILE 333-32862 -
 MAR. 21) (BR. 5)

S-1 KOZMO COM INC, 80 BROAD STREET 18TH FLOOR, NEW YORK, NY 10004
 (212) 797-1330 - \$150,000,000 COMMON STOCK. (FILE 333-32864 - MAR. 21)

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: <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		
ABLEST INC	NY	X			X	X	X				03/13/00	
ACCEPTANCE INSURANCE COMPANIES INC	DE				X						03/15/00	
ALBERTO CULVER CO	DE				X	X					03/23/00	
ALLOY ONLINE INC	DE				X	X					03/13/00	
AMERICA ONLINE INC	DE				X	X					03/17/00	
AMERICAN EXPRESS CENTURION BANK	UT				X	X					03/15/00	
AMERUS LIFE HOLDINGS INC	IA				X						02/21/00	AMEND
ANESTA CORP /DE/	DE				X						03/13/00	
ASSET BACKED SECURITIES CORP	DE				X	X					03/24/00	
BANK OF AMERICA MORTGAGE SECURITIES INC	DE				X	X					03/24/00	
BANYAN CORP /OR/	OR	X									03/31/00	AMEND
BANYAN CORP /OR/	OR	X									03/31/00	
BAUSCH & LOMB INC	NY				X	X					03/23/00	
BAY VIEW SECURITIZATION CORP	DE				X	X					03/22/00	
BOLDER TECHNOLOGIES CORP	DE				X	X					03/24/00	
BROADCOM CORP	CA				X						03/24/00	
CASINOVATIONS INC	NV				X						03/21/00	
CCB FINANCIAL CORP	NC				X	X					03/17/00	AMEND
CENTER STAR GOLD MINES INC	NV				X		X				03/06/00	AMEND
CENTRAL AMERICA FUEL TECHNOLOGY INC		X	X				X	X	X		01/24/00	AMEND
CHASE FUNDING INC	NY				X	X					03/24/00	
CHASE MORTGAGE FINANCE CORP	DE				X	X					03/21/00	
CITIZENS BANCSHARES CORP /GA/	GA	X									03/10/00	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
CIVIC BANCORP	CA		X						X		02/29/00	AMEND
CLAIMSNET COM INC	DE					X	X				03/24/00	
COMMONWEALTH BIOTECHNOLOGIES INC	VA					X					03/01/00	
DALLAS SEMICONDUCTOR CORP	DE				X						03/22/00	
DEUTSCHE RECREATIONAL ASSET FUNDING CORP	NV					X	X				02/29/00	
DST SYSTEMS INC	DE					X					03/23/00	
DVI RECEIVABLES CORP VIII	DE						X				02/29/00	
DYNAMICS RESEARCH CORP	MA		X								02/10/00	
E-NET FINANCIAL COM CORP	NV						X				03/24/00	AMEND
ELECTRIC FUEL CORP	DE					X	X				03/15/00	
ENTRUST TECHNOLOGIES INC			X				X				03/14/00	
ENZON INC	DE					X	X				03/24/00	
EOP OPERATING LTD PARTNERSHIP	DE					X					03/16/00	
EQUITY RESIDENTIAL PROPERTIES TRUST	MD						X				03/24/00	
E4L INC	DE					X	X				03/21/00	
FECHTOR DETWILER MITCHELL & CO	DE	X									02/20/00	
FIRSTFED FINANCIAL CORP	DE	X									03/24/00	
GALILEO INTERNATIONAL INC	DE		X								03/10/00	
GERMAN AMERICAN BANCORP	IN					X					03/24/00	
GLOBENET COMMUNICATIONS GROUP LTD						X					03/11/00	
GREAT ATLANTIC & PACIFIC TEA CO INC	MD					X	X				03/13/00	
GREATER BAY BANCORP	CA					X	X				03/23/00	
HALSEY DRUG CO INC/NEW	NY					X	X				03/22/00	
HARDING LAWSON ASSOCIATES GROUP INC	DE					X	X				03/24/00	
HEALTHWATCH INC	GA					X	X				03/21/00	
HF FINANCIAL CORP	DE					X					03/22/00	
HOME BANCORP/IN	IN					X					03/22/00	
HUMAN GENOME SCIENCES INC	DE					X					03/22/00	
IBS INTERACTIVE INC	DE		X				X				03/01/00	
IBS INTERACTIVE INC	DE		X				X				03/01/00	
IMMERSION CORP	DE		X				X				03/09/00	
IMPERIAL CREDIT COMMERCIAL MORTGAGE INVESTMENT CORP	MD					X	X				03/17/00	
KEY PLASTICS LLC	MI			X	X	X					03/17/00	
KS BANCORP INC	NC				X						03/16/00	
LCA VISION INC	DE	X									03/06/00	
LCA VISION INC	DE	X									03/14/00	
LCA VISION INC	DE	X									03/21/00	
MACK CALI REALTY CORP	MD					X					03/07/00	
MACK CALI REALTY L P	DE					X					03/07/00	
MAIN STREET TRUST INC	IL					X	X				03/23/00	
MALLON RESOURCES CORP	CO	X									03/23/00	
MARKETING SPECIALISTS CORP	DE					X	X				03/24/00	
MELLON BANK CREDIT CARD MASTER TRUS T						X	X				02/11/00	
MELLON BANK CREDIT CARD MASTER TRUS T						X	X				03/10/00	
MERISTAR HOTELS & RESORTS INC	DE					X	X				03/23/00	
MICHAEL PETROLEUM CORP	TX		X								03/17/00	
MISSION CRITICAL SOFTWARE INC	DE		X				X				03/10/00	
MOORE CORPORATION LTD						X	X				03/20/00	
MYWEB INC COM	NV				X	X	X				03/22/00	
N-VIRO INTERNATIONAL CORP	DE					X					12/02/99	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
NATIONAL COMMERCE BANCORPORATION	TN					X					03/20/00	AMEND
NATIONAL COMMERCE BANCORPORATION	TN					X					03/20/00	AMEND
NATIONAL MANUFACTURING TECHNOLOGIES	CA				X	X					03/24/00	
NATIONAL MANUFACTURING TECHNOLOGIES	CA				X	X					03/24/00	
NAVISTAR FINANCIAL RETAIL RECEIVABL ES CORPORATION	DE					X		X			03/09/00	
NEW CENTURY MORTGAGE SECURITIES INC	DE							X			03/23/00	
NORD PACIFIC LIMITED			X					X			03/10/00	
NORTH AMERICAN VACCINE INC					X	X					03/16/00	
NORWEST ASSET SECURITIES CORP	DE				X	X					03/24/00	
NORWEST INTEGRATED STRUCTURED ASSET S INC SERIES 2000-1 TRUST	DE				X	X					02/28/00	
N2H2 INC	WA		X					X			02/23/00	
OAKWOOD MORTGAGE INVESTORS INC	NV				X	X					03/23/00	
OMICRON TECHNOLOGIES INC	FL				X						03/10/00	
PAXAR CORP	NY		X					X			03/09/00	
PE CORP	NY				X	X					03/24/00	
PECO ENERGY CO	PA				X						03/24/00	
PERENNIAL HEALTH SYSTEMS INC	CO			X	X						03/10/00	
PRIME RECEIVABLES CORP	DE							X			03/15/00	
PRO DEX INC	CO				X						03/09/00	
PROTECTIVE LIFE CORP	DE				X	X					03/23/00	
PROVIDIAN MASTER TRUST					X						03/15/00	
PROVIDIAN NATIONAL BANK /NEW/ PSA INC /NV	NV		X								03/14/00	
RECYCLENET CORP	UT						X				03/19/00	
RENAISSANCE WORLDWIDE INC	MA		X					X			03/10/00	
RESIDENTIAL ACCREDIT LOANS INC	DE				X	X					03/23/00	
RESIDENTIAL ASSET FUNDING CORP	NC		X					X			03/10/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE				X						03/20/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE				X						03/20/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE				X						03/20/00	
RESIDENTIAL ASSET SECURITIES CORP	DE				X	X					03/23/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE				X	X					03/23/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE				X	X					03/24/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE				X	X					03/24/00	
SAXTON INC	NV				X	X					03/23/00	
SENSAR CORP /NV/	NV				X						03/24/00	
SOMERA COMMUNICATIONS INC	DE				X						03/24/00	
SPARTA SURGICAL CORP	DE				X						03/24/00	
SUPERIOR BANK FSB	IL				X	X					03/24/00	
TCBY ENTERPRISES INC	DE				X						03/24/00	
TITAN MOTORCYCLE CO OF AMERICA INC	NV				X	X					03/09/00	
TOTAL TEL USA COMMUNICATIONS INC	NJ				X	X					03/06/00	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					02/15/00	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					03/15/00	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
U S WIRELESS DATA INC	CO					X	X				03/17/00	
UNITED STATIONERS INC	DE					X	X				03/24/00	
UNITED STATIONERS SUPPLY CO	DE					X	X				03/24/00	
UNITEL VIDEO INC/DE	DE					X	X				03/10/00	
US AIRWAYS GROUP INC	DE						X				03/03/00	
US AIRWAYS INC	DE						X				03/03/00	
UTOPIA MARKETING INC	FL	X					X				10/05/99	AMEND
VARCO INTERNATIONAL INC	CA					X	X				03/22/00	
VECTREN CORP	IN					X	X				03/23/00	
WASATECH INTERACTIVE LEARNING CORP	WA				X		X	X			03/23/00	
WILMAR INDUSTRIES INC	NJ	X					X				12/06/99	AMEND
WIN GATE EQUITY GROUP INC	FL	X	X								01/21/00	AMEND
XIRCOM INC	CA					X	X				03/24/00	
ZARING NATIONAL CORP	OH					X					03/24/00	
24/7 MEDIA INC	DE		X				X				03/25/00	AMEND
3SI HOLDINGS INC	WY	X				X	X				03/15/00	