



United States Government Accountability Office  
Washington, D.C. 20548

**On March 5, 2007, this correspondence was reissued to amend selected company shares outstanding. Please select this link to [GAO-06-678](#) for more information.**

August 31, 2006

The Honorable Paul S. Sarbanes  
Ranking Minority Member  
Committee on Banking, Housing, and Urban Affairs  
United States Senate

Subject: *Financial Restatement Database*

Dear Senator Sarbanes:

On July 24, 2006, we issued a report to you entitled, *Financial Restatements: Update of Public Company Trends, Market Impacts, and Regulatory Enforcement Activities*.<sup>1</sup> That report included a listing of 1,390 financial restatement announcements that we identified as having been made because of financial reporting fraud and/or accounting errors between July 1, 2002, and September 30, 2005.<sup>2</sup> As part of that work, you asked that we provide a limited update of that database for the period October 1, 2005, through June 30, 2006. This updated database, along with the database included in our July 2006 report, can be viewed at <http://www.gao.gov/cgi-bin/getrpt?GAO-06-1079SP>. This correspondence provides information about restatement announcements since October 2005. We encourage researchers and the public to consider our objective, scope, and methodology (enc. I) and engage in their own analyses of the data contained in our restatements database (enc. II).

Enclosure II provides the name of each company associated with a restatement announcement, the company's stock (or ticker) symbol, the primary listing market for the stock at the time of the announcement, and the date of the announcement. This correspondence does not include any type of economic analysis of the effect of financial restatement announcements on companies' stock prices. Moreover, unlike the database

<sup>1</sup>See GAO, *Financial Restatements: Update of Public Company Trends, Market Impacts, and Regulatory Enforcement Activities*, [GAO-06-678](#) (Washington, D.C.: July 24, 2006).

<sup>2</sup>For reporting purposes, a restatement occurs when a company, either voluntarily or prompted by auditors or regulators, revises public financial information that was previously reported. Financial reporting fraud generally is defined as an instance in which a company intentionally misstates its financial statements or intentionally misapplies an accounting pronouncement. Accounting errors generally are unintentional mistakes in a transaction or application of an accounting principle that results in the financial statements not being fairly presented in conformity with generally accepted accounting principles.

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for 1,390 restatement announcements identified in our July 2006 report (enc. III), which includes the reasons for the restatement and the restatement prompter, the database for the October 2005 to June 2006 listing does not.

To identify restatement announcements, we used Lexis-Nexis, an online information service, to systematically search for restatement announcements using variations of “restate” and other relevant words. We then identified and collected information on 396 restatements announced by 360 public companies—310 of which were listed companies on the New York Stock Exchange (NYSE), Nasdaq, and American Stock Exchange (Amex)—from October 1, 2005, to June 30, 2006, that involved corrections of previously reported financial results.<sup>3</sup> Our database generally excludes announcements involving stock splits, changes in accounting principles, and other announced restatements that were not made to correct errors in the application of accounting principles.

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As agreed with your office, we plan no further distribution of this correspondence until 30 days from its issuance unless you publicly release its contents sooner. At that time, we will send copies of this correspondence to the Chairman of the Senate Committee on Banking, Housing, and Urban Affairs; the Chairman and Ranking Minority Member of the Senate Subcommittee on Securities and Investment, Senate Committee on Banking, Housing, and Urban Affairs; the Chairman and Ranking Minority Member, Senate Committee on Homeland Security and Governmental Affairs; the Chairman and Ranking Minority Member of the House Committee on Government Reform; the Chairman and Ranking Minority Member, House Committee on Financial Services; and other interested congressional committees. We are also sending copies to the Chairman of the Securities and Exchange Commission and the Chairman of the Public Company Accounting Oversight Board. We will make copies available to others upon request. The report will be available at no charge on our Web site at <http://www.gao.gov>.

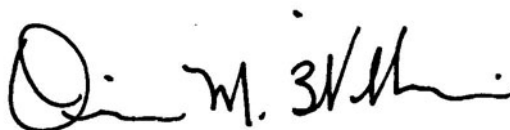
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<sup>3</sup>The number of announcements exceeds the number of public companies because some companies announced restatements more than once.

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If you have any questions concerning this correspondence, please contact me at (202) 512-5837 or [williamso@gao.gov](mailto:williamso@gao.gov). Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this correspondence. Other key contributors to this correspondence include Dan Blair (Assistant Director); Martha Chow; M'Baye Diagne; Amanda Elkin; Lawrance Evans, Jr.; John Fisher; Joe Hunter; Jeffrey Miller; John Saylor; and Richard Vagnoni.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Orice M. Williams". The signature is written in a cursive style with a large initial "O" and a distinct "M".

Orice M. Williams  
Director, Financial Markets and  
Community Investment

Enclosures

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# Enclosure I

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To determine the number of financial restatement announcements since October 1, 2005, we employed substantially the same methodology used in our prior reports, in which we analyzed the period from January 1, 1997, through June 30, 2002, and July 1, 2002, through September 30, 2005.<sup>1</sup> We identified restatements of previously reported financial results announced from October 1, 2005, through June 30, 2006, using the Lexis-Nexis online information service to search for press releases and other media coverage on restatements. When developing our search methodology for identifying restatements for our prior reports, we reviewed the approaches used in several academic and nonacademic research papers.<sup>2</sup> Our search methodology was constructed to maximize the number of potentially relevant articles for our consideration (and minimize the potentially irrelevant ones) given the focus of our research. Using the Lexis-Nexis “Power Search” command and the “US Newspapers and Wires” database, we performed keyword searches using variations of “restate” as well as the terms “adjust,” “amend,” and “revise”—all within 50 words of “financial statement” or “earning.”

As was the case in our prior reports, no comprehensive, authoritative database of financial restatement announcements exists that is, to our knowledge, publicly available. While several researchers have constructed and maintained their own financial restatement databases, these lists are generally proprietary and are not publicly available. Moreover, these researchers may have a different focus from ours, and may use different methods and criteria for constructing their databases, as well as different sample periods, making it difficult to directly compare the database of restatements that we constructed with the databases that others have compiled. Our database, which includes 396 restatement announcements, should be viewed as a sample of restatements by publicly traded companies identified using our particular search methodology. We reviewed the Securities and Exchange Commission’s (SEC) Electronic Data Gathering, Analysis, and Retrieval system filings, and companies’ Web sites to verify the accuracy of restatement announcement data.

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<sup>1</sup>GAO, *Financial Statement Restatements: Trends, Market Impacts, Regulatory Responses, and Remaining Challenges*, [GAO-03-138](#) (Washington, D.C.: Oct. 4, 2002); and [GAO-06-678](#).

<sup>2</sup>In addition to sources cited in our 2002 report, we also relied on Huron Consulting Group, “2004 Annual Review of Financial Reporting Matters,” (2005); Glass, Lewis & Co., LLC, “Restatements—Traversing Shaky Ground,” (2005); and Glass, Lewis & Co., LLC, “Getting It Wrong the First Time,” (2006).

Although there are many reasons for restatements, most restatements involve more routine reporting issues (such as a merger or stock split) and are not symptomatic of financial reporting fraud and/or accounting errors. Consistent with our prior reports, we generally specified financial reporting fraud and accounting errors—previously referred to as accounting irregularities in the 2002 report—to include so-called “aggressive” accounting practices, intentional and unintentional misuse of facts applied to financial statements, oversight or misinterpretation of accounting rules, and fraud. Given the general change in attitude toward what issues may warrant restatements in the post Sarbanes-Oxley Act environment, we also included restatements that involved computational errors. Also, we included in our database each restatement that met our criteria, regardless of its impact (positive or negative) on the restating company’s financials.

We excluded restatement announcements that resulted from normal corporate activity or simple presentation issues—unless we determined that there was some irregularity involved. For example, we excluded financial statement restatements resulting from mergers and acquisitions, discontinued operations, stock splits, issuance of stock dividends, currency-related issues (for example, converting from Japanese yen to U.S. dollars), changes in business segment definitions, changes due to transfers of management, changes made for presentation purposes, general accounting changes under generally accepted accounting principles (GAAP), and litigation settlements. As a general rule, we also excluded restatements resulting from accounting policy changes.<sup>3</sup> We excluded these financial statement restatements because they did not necessarily reveal previously undisclosed, economically meaningful data to market participants.

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<sup>3</sup>For example, we included restatement announcements that stemmed from the issuance of SEC’s clarification about accounting for leases. This clarification came in the form of a February 5, 2005, letter from SEC’s Chief Accountant to the American Institute of Certified Public Accountants clarifying SEC staff’s interpretation of certain operating-lease-related accounting issues, and their application, under GAAP.

# Enclosure II: Listing of Financial Restatement Announcements, October 1, 2005, through June 30, 2006

Company Name	Ticker	Market	Date
Navigant International, Inc.	FLYR	OTC	10/7/2005
YP Corporation	YPNT	OTC	10/7/2005
Dana Corporation	DCN	NYSE	10/10/2005
Refco Inc.	RFX	NYSE	10/10/2005
JetBlue Airways Corporation	JBLU	Nasdaq	10/12/2005
Interpool, Inc.	IPX	NYSE	10/14/2005
BKF Capital Group, Inc.	BKF	NYSE	10/17/2005
Kinross Gold Corporation	KGC	NYSE	10/17/2005
NMS Communications Corporation	NMSS	Nasdaq	10/17/2005
Petroleum Development Corporation	PETD	Nasdaq	10/17/2005
Computer Associates International, Inc.	CA	NYSE	10/19/2005
NYFIX, Inc	NYFXE	Nasdaq	10/19/2005
The South Financial Group, Inc.	TSFG	Nasdaq	10/19/2005
Heritage Property Investment Trust, Inc.	HTG	NYSE	10/20/2005
Kinross Gold Corporation	KGC	NYSE	10/20/2005
TransAlta Corporation	TAC	NYSE	10/20/2005
Visteon Corporation	VC	NYSE	10/21/2005
Willis Lease Finance Corporation	WLFC	Nasdaq	10/24/2005
Kilroy Realty Corporation	KRC	NYSE	10/25/2005
MEMC Electronic Materials, Inc.	WFR	NYSE	10/26/2005
Savient Pharmaceuticals, Inc.	SVNTE	Nasdaq	10/26/2005
American Italian Pasta Company	PLB	NYSE	10/27/2005
Mobility Electronics, Inc.	MOBE	Nasdaq	10/27/2005
Motive, Inc.	MOTV	Nasdaq	10/27/2005
Nanometrics Incorporated	NANO	Nasdaq	10/27/2005
The Reynolds and Reynolds Company	REY	NYSE	10/27/2005
CGI Holding Corporation	THK	Amex	10/28/2005
Commerce Energy Group, Inc.	EGR	Amex	10/28/2005
ECC Capital Corporation	ECR	NYSE	10/28/2005
Infinium Labs, Inc.	IFLB	OTC	10/28/2005
Metal Management, Inc.	MTLM	Nasdaq	10/28/2005
AXM Pharma, Inc.	AXJ	Amex	10/31/2005
Carmike Cinemas, Inc.	CKEC	Nasdaq	11/2/2005
Interlink Electronics, Inc.	LINK	Nasdaq	11/2/2005
The Shaw Group Inc.	SGR	NYSE	11/2/2005

(Continued From Previous Page)

<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Tri-S Security Corporation	TRIS	Nasdaq	11/2/2005
Valley Financial Corporation	VYFC	OTC	11/2/2005
Alliance Gaming Corporation	AGI	NYSE	11/3/2005
SFBC International, Inc.	SFCC	Nasdaq	11/3/2005
Converium Holding AG	CHR	NYSE	11/4/2005
Irwin Financial Corporation	IFC	NYSE	11/4/2005
Navigant International, Inc.	FLYR	OTC	11/4/2005
BUCA, Inc.	BUCA	Nasdaq	11/7/2005
Novelis Inc.	NVL	NYSE	11/7/2005
Advanced Marketing Services, Inc.	MKTS	OTC	11/8/2005
Cumulus Media Inc.	CMLS	Nasdaq	11/8/2005
First Business Financial Services, Inc.	FBIZ	Nasdaq	11/8/2005
International Paper Company	IP	NYSE	11/8/2005
MBIA, Inc.	MBI	NYSE	11/8/2005
Stone Energy Corporation	SGY	NYSE	11/8/2005
The Empire District Electric Company	EDE	NYSE	11/8/2005
WebSideStory, Inc.	WSSI	Nasdaq	11/8/2005
American International Group, Inc.	AIG	NYSE	11/9/2005
Eastman Kodak Company	EK	NYSE	11/9/2005
EasyLink Services Corporation	EASYE	Nasdaq	11/9/2005
General Motors Corporation	GM	NYSE	11/9/2005
Greatbatch, Inc.	GB	NYSE	11/9/2005
Heritage Bankshares Inc.	HBKS	OTC	11/9/2005
Middlesex Water Company	MSEX	Nasdaq	11/9/2005
Terremark Worldwide, Inc.	TWW	Amex	11/9/2005
Evergreen Solar Inc.	ESLR	Nasdaq	11/10/2005
Gravity Co. Ltd.	GRVY	Nasdaq	11/10/2005
Great Wolf Resorts, Inc.	WOLF	Nasdaq	11/10/2005
GTSI Corporation	GTSI	Nasdaq	11/10/2005
Hartville Group, Inc.	HTVL	OTC	11/10/2005
PriceSmart, Inc.	PSMT	Nasdaq	11/10/2005
Provident Bankshares Corporation	PBKS	Nasdaq	11/10/2005
RTI International Metals, Inc.	RTI	NYSE	11/10/2005
Telephone & Data Systems, Inc.	TDS	Amex	11/10/2005
The Allied Defense Group, Inc.	ADG	Amex	11/10/2005
U.S. Cellular Corporation	USM	Amex	11/10/2005
WorldGate Communications, Inc.	WGAT	Nasdaq	11/11/2005

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Amen Properties, Inc.	AMEN	Nasdaq	11/14/2005
Bexil Corporation	BXL	Amex	11/14/2005
Brocade Communications Systems Inc.	BRCB	Nasdaq	11/14/2005
Neurologix, Inc.	NRGX	OTC	11/14/2005
Norsat International Inc.	NSATF	OTC	11/14/2005
Robbins & Myers Inc.	RBN	NYSE	11/14/2005
Sykes Enterprises, Inc.	SYKE	Nasdaq	11/14/2005
American Community Properties Trust	APO	Amex	11/15/2005
Ergo Science Corporation	ERGO	OTC	11/15/2005
GSI Commerce Inc.	GSIC	Nasdaq	11/15/2005
MAIR Holdings, Inc.	MAIR	Nasdaq	11/15/2005
Prestige Brands Holdings, Inc.	PBH	NYSE	11/15/2005
San Holdings Inc.	SANZ	OTC	11/15/2005
TASER International, Inc.	TASR	Nasdaq	11/15/2005
Ciphergen Biosystems Inc.	CIPH	Nasdaq	11/16/2005
Hillenbrand Industries, Inc.	HB	NYSE	11/16/2005
Raytech Corporation	RAY	NYSE	11/16/2005
Pride International Inc.	PDE	NYSE	11/17/2005
Pulaski Financial Corporation	PULB	Nasdaq	11/17/2005
Ameritrade Holding Corporation	AMTD	Nasdaq	11/18/2005
Creative Vistas, Inc.	CVAS	OTC	11/18/2005
eLinear, Inc.	ELU	Amex	11/18/2005
Ligand Pharmaceuticals Inc.	LGND	OTC	11/18/2005
The Andersons, Inc.	ANDE	Nasdaq	11/18/2005
Johnson Controls, Inc.	JCI	NYSE	11/21/2005
Langer, Inc.	GAIT	Nasdaq	11/21/2005
Nevada Chemicals, Inc.	NCEM	Nasdaq	11/21/2005
Poore Brothers, Inc.	SNAX	Nasdaq	11/21/2005
Western Gas Resources, Inc.	WGR	NYSE	11/21/2005
CGI Holding Corporation	THK	Amex	11/22/2005
LSB Industries, Inc.	LXU	Amex	11/22/2005
Lakes Entertainment, Inc.	LACO	OTC	11/23/2005
Offshore Logistics, Inc.	OLG	NYSE	11/23/2005
Industrial Enterprises of America, Inc.	ILNP	OTC	11/25/2005
Portal Software, Inc.	PRSF	OTC	11/28/2005
NUR Macroprinters Ltd.	NURM	OTC	11/30/2005
Kellwood Company	KWD	NYSE	12/1/2005



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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Material Sciences Corporation	MSC	NYSE	12/5/2005
Nestor, Inc.	NEST	Nasdaq	12/5/2005
World Air Holdings, Inc.	WLDAE	Nasdaq	12/5/2005
Chordiant Software, Inc.	CHRD	Nasdaq	12/6/2005
Taleo Corporation	TLEO	Nasdaq	12/6/2005
Learning Tree International, Inc.	LTRE	Nasdaq	12/7/2005
Esterline Corporation	ESL	NYSE	12/8/2005
Centennial Communications Corporation	CYCL	Nasdaq	12/12/2005
CIT Group Inc.	CIT	NYSE	12/13/2005
First BanCorp	FBP	NYSE	12/13/2005
United Microelectronics Corporation	UMC	NYSE	12/13/2005
Hillenbrand Industries, Inc.	HB	NYSE	12/14/2005
Tier Technologies, Inc.	TIER	Nasdaq	12/14/2005
Andrew Corporation	ANDW	Nasdaq	12/15/2005
Centerpoint Energy Inc.	CNP	NYSE	12/16/2005
Ault Inc.	AULT	Nasdaq	12/19/2005
Bluegreen Corporation	BXG	NYSE	12/19/2005
Rica Foods, Inc.	RCF	Amex	12/21/2005
Strategic Diagnostics, Inc.	SDIX	Nasdaq	12/21/2005
Accelrys, Inc.	ACCL	Nasdaq	12/22/2005
Bausch & Lomb Inc.	BOL	NYSE	12/22/2005
ENER1, Inc.	ENEI	OTC	12/22/2005
Patterson-UTI Energy, Inc.	PTEN	Nasdaq	12/22/2005
Key Technology, Inc.	KTEC	Nasdaq	12/28/2005
Document Sciences Corporation	DOCX	Nasdaq	12/29/2005
Compass Bancshares, Inc.	CBSS	Nasdaq	1/3/2006
21st Century Technologies Inc.	TFCY	OTC	1/5/2006
MCI, Inc.	MCIP	Nasdaq	1/5/2006
The Colonial BancGroup, Inc.	CNB	NYSE	1/5/2006
Monolithic Power Systems, Inc.	MPWR	Nasdaq	1/6/2006
The Mills Corporation	MLS	NYSE	1/6/2006
Savient Pharmaceuticals, Inc.	SVNT	Nasdaq	1/11/2006
Piedmont Natural Gas Company, Inc.	PNY	NYSE	1/17/2006
CEL-SCI Corporation	CVM	Amex	1/18/2006
Flow International Corporation	FLOW	Nasdaq	1/18/2006
Stewart Enterprises, Inc.	STEI	Nasdaq	1/18/2006
Tenet Healthcare Corporation	THC	NYSE	1/19/2006

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Great Southern Bancorp, Inc.	GSBC	Nasdaq	1/23/2006
InterVideo, Inc.	IVII	Nasdaq	1/24/2006
Lightbridge, Inc.	LTBG	Nasdaq	1/25/2006
United Rentals, Inc.	URI	NYSE	1/26/2006
The Oilgear Company	OLGR	Nasdaq	1/27/2006
Tyson Foods, Inc.	TSN	NYSE	1/30/2006
Forrester Research, Inc.	FORR	Nasdaq	1/31/2006
Michael Baker Corporation	BKR	Amex	1/31/2006
Old National Bancorp	ONB	NYSE	1/31/2006
Tollgrade Communications, Inc.	TLGD	Nasdaq	2/1/2006
TRC Companies, Inc.	TRR	NYSE	2/2/2006
Titan Global Holdings, Inc.	TTGL	OTC	2/6/2006
Manhattan Associates, Inc.	MANH	Nasdaq	2/7/2006
Medical Nutrition USA, Inc.	MDNU	OTC	2/7/2006
TEPPCO Partners, L.P.	TPP	NYSE	2/7/2006
SafeNet, Inc.	SFNT	Nasdaq	2/8/2006
GenCorp, Inc.	GY	NYSE	2/9/2006
Odyssey Re Holdings Corporation	ORH	NYSE	2/9/2006
ProQuest Company	PQE	NYSE	2/9/2006
Wavecom S.A.	WVCM	Nasdaq	2/9/2006
CSP Inc.	CSPIE	Nasdaq	2/10/2006
Particle Drilling Technologies, Inc.	PDRT	Nasdaq	2/10/2006
Crown Castle International Corporation	CCI	NYSE	2/13/2006
DTS, Inc.	DTSI	Nasdaq	2/13/2006
LandAmerica Financial Group, Inc.	LFG	NYSE	2/13/2006
Motive, Inc.	MOTV	Nasdaq	2/13/2006
YRC Worldwide Inc.	YRCW	Nasdaq	2/13/2006
ACCO Brands Corporation	ABD	NYSE	2/14/2006
Collegiate Pacific Inc.	BOO	Amex	2/14/2006
Inter-Tel, Inc.	INTL	Nasdaq	2/14/2006
Markland Technologies, Inc.	MRKLE	OTC	2/14/2006
Arena Resources, Inc.	ARD	Amex	2/16/2006
CNA Financial Corporation	CNA	NYSE	2/16/2006
FinancialContent, Inc.	FCON	OTC	2/16/2006
Greatbatch, Inc.	GB	NYSE	2/16/2006
Loews Corporation	LTR	NYSE	2/16/2006
Nova Measuring Instruments, Ltd.	NVMI	Nasdaq	2/16/2006

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Pan American Silver Corporation	PAAS	Nasdaq	2/16/2006
Frozen Food Express Industries, Inc.	FFEX	Nasdaq	2/17/2006
National Oilwell Varco, Inc.	NOV	NYSE	2/17/2006
Sport-Haley, Inc.	SPOR	Nasdaq	2/21/2006
Tekelec	TKLC	Nasdaq	2/21/2006
Bank of America Corporation	BAC	NYSE	2/22/2006
Tenet Healthcare Corporation	THC	NYSE	2/22/2006
Gerber Scientific, Inc.	GRB	NYSE	2/23/2006
H&R Block Inc.	HRB	NYSE	2/23/2006
Hooper Holmes, Inc.	HH	Amex	2/23/2006
Pomeroy IT Solutions, Inc.	PMRYE	Nasdaq	2/23/2006
Guardian Technologies International, Inc.	GDTI	OTC	2/24/2006
Beverly Hills Bancorp Inc.	BHBC	Nasdaq	2/27/2006
ValueClick, Inc.	VCLK	Nasdaq	2/27/2006
AutoNation, Inc.	AN	NYSE	2/28/2006
Overstock.com, Inc.	OSTK	Nasdaq	2/28/2006
Shenandoah Telecommunications Company	SHEN	Nasdaq	2/28/2006
MultiCell Technologies, Inc.	MCET	OTC	3/1/2006
Coeur D'Alene Mines Corporation	CDE	NYSE	3/2/2006
Harvard Bioscience, Inc.	HBIO	Nasdaq	3/2/2006
Tenet Healthcare Corporation	THC	NYSE	3/2/2006
Terayon Communication Systems, Inc.	TERNE	Nasdaq	3/2/2006
ENER1, Inc.	ENEI	OTC	3/3/2006
SITEL Corporation	SWW	NYSE	3/3/2006
Bennett Environmental Inc.	BEL	Amex	3/6/2006
Kroger Company	KR	NYSE	3/6/2006
Leap Wireless International, Inc.	LEAP	Nasdaq	3/6/2006
Rogers Corporation	ROG	NYSE	3/6/2006
Tripos, Inc.	TRPS	Nasdaq	3/6/2006
Diebold Inc.	DBD	NYSE	3/7/2006
Evans & Sutherland Computer Corporation	ESCC	Nasdaq	3/7/2006
Magellan Health Services Inc.	MGLN	Nasdaq	3/7/2006
MBT Financial Corporation	MBTF	Nasdaq	3/7/2006
National R.V. Holdings, Inc.	NVH	NYSE	3/7/2006
Santander BanCorp	SBP	NYSE	3/7/2006
CNA Financial Corporation	CNA	NYSE	3/8/2006
Global Power Equipment Group Inc.	GEG	NYSE	3/8/2006

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Loews Corporation	LTR	NYSE	3/8/2006
Meadow Valley Corporation	MVCO	Nasdaq	3/8/2006
Medical CV, Inc.	MDCV	OTC	3/8/2006
The Brink's Co.	BCO	NYSE	3/8/2006
Allion Healthcare, Inc.	ALLI	Nasdaq	3/9/2006
Blockbuster Inc.	BBI	NYSE	3/9/2006
BUCA, Inc.	BUCA	Nasdaq	3/9/2006
Carrizo Oil & Gas, Inc.	CRZO	Nasdaq	3/9/2006
Radiologix, Inc.	RGX	Amex	3/9/2006
Merchants & Manufacturers Bancorporation, Inc.	MMBI	OTC	3/10/2006
Municipal Mortgage & Equity, LLC	MMA	NYSE	3/10/2006
Nortel Networks Corporation	NT	NYSE	3/10/2006
Oakley, Inc.	OO	NYSE	3/10/2006
USA Mobility, Inc.	USMO	Nasdaq	3/10/2006
CKX, Inc.	CKXE	Nasdaq	3/13/2006
Federal National Mortgage Association	FNM	NYSE	3/13/2006
Pepco Holdings, Inc.	POM	NYSE	3/13/2006
SafeNet, Inc.	SFNT	Nasdaq	3/13/2006
Central Vermont Public Service Corporation	CV	NYSE	3/14/2006
Comverse Technology, Inc.	CMVT	Nasdaq	3/14/2006
Crown Media Holdings, Inc.	CRWN	Nasdaq	3/14/2006
Dynegy Inc.	DYN	NYSE	3/14/2006
Parallel Petroleum Corporation	PLLL	Nasdaq	3/14/2006
Wireless Facilities, Inc.	WFII	Nasdaq	3/14/2006
America Service Group Inc.	ASGRE	Nasdaq	3/15/2006
First Advantage Corporation	FADV	Nasdaq	3/15/2006
K&F Industries Holdings, Inc.	KFI	NYSE	3/15/2006
PainCare Holdings, Inc.	PRZ	Amex	3/15/2006
SeraCare Life Sciences, Inc.	SRLSE	Nasdaq	3/15/2006
StoneMor Partners L.P.	STON	Nasdaq	3/15/2006
W Holding Company, Inc.	WHI	NYSE	3/15/2006
Wynn Resorts, Ltd.	WYNN	Nasdaq	3/15/2006
Abraxas Petroleum Corporation	ABP	Amex	3/16/2006
Affirmative Insurance Holdings, Inc.	AFFM	Nasdaq	3/16/2006
Bowne & Co., Inc.	BNE	NYSE	3/16/2006
CSP Inc.	CSPIE	Nasdaq	3/16/2006
General Motors Corporation	GM	NYSE	3/16/2006

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
GTSI Corporation	GTSI	Nasdaq	3/16/2006
Image Innovations Holdings Inc.	IMGV	OTC	3/16/2006
Input/Output, Inc.	IO	NYSE	3/16/2006
Saxon Capital, Inc.	SAX	NYSE	3/16/2006
Westmoreland Coal Company	WLB	Amex	3/16/2006
Bausch & Lomb Inc.	BOL	NYSE	3/17/2006
Curis, Inc.	CRIS	Nasdaq	3/17/2006
Epicor Software Corporation	EPIC	Nasdaq	3/17/2006
Kansas City Southern	KSU	NYSE	3/17/2006
Mattson Technology, Inc.	MTSN	Nasdaq	3/17/2006
Merge Technologies Inc.	MRGE	Nasdaq	3/17/2006
Ryerson Inc.	RYI	NYSE	3/17/2006
Advanced Marketing Services, Inc.	MKTS	OTC	3/20/2006
ADVENTRX Pharmaceuticals, Inc.	ANX	Amex	3/20/2006
Beverly Hills Bancorp Inc.	BHBC	Nasdaq	3/21/2006
NEC Corporation	NIPNY	Nasdaq	3/22/2006
Progressive Gaming International Corporation	PGIC	Nasdaq	3/22/2006
Super Vision International, Inc.	SUPVA	Nasdaq	3/22/2006
The Interpublic Group of Companies, Inc.	IPG	NYSE	3/22/2006
WPCS International Inc.	WPCS	Nasdaq	3/22/2006
Redhook Ale Brewery, Inc.	HOOK	Nasdaq	3/23/2006
Core-Mark Holding Company, Inc.	CORE	Nasdaq	3/24/2006
Sea Containers Ltd.	SCRA, SCRB	NYSE	3/24/2006
Calgon Carbon Corporation	CCC	NYSE	3/27/2006
CSK Auto Corporation	CAO	NYSE	3/27/2006
Retalix Ltd.	RTLX	Nasdaq	3/27/2006
BIO-key International, Inc.	BKYI	OTC	3/28/2006
Hometown Auto Retailers, Inc.	HCAR	OTC	3/28/2006
Orbimage Holdings Inc.	ORBM	OTC	3/28/2006
ZIM Corporation	ZIMCF	OTC	3/28/2006
Golden Star Resources Ltd.	GSS	Amex	3/29/2006
Zygo Corporation	ZIGO	Nasdaq	3/29/2006
Ableauctions.com Inc.	AAC	Amex	3/30/2006
Interlink Electronics, Inc.	LINKE	Nasdaq	3/30/2006
Kaiser Aluminum Corporation	KLUCQ	OTC	3/30/2006
Secured Digital Applications, Inc.	SDGL	OTC	3/30/2006
Tier Technologies, Inc.	TIERE	Nasdaq	3/30/2006

(Continued From Previous Page)

<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Wintrust Financial Corporation	WTFC	Nasdaq	3/30/2006
Astea International Inc.	ATEA	Nasdaq	3/31/2006
China Expert Technology, Inc.	CXTI	OTC	3/31/2006
DataLogic International, Inc.	DLGI	OTC	3/31/2006
DHB Industries, Inc.	DHB	Amex	3/31/2006
Genitope Corporation	GTOP	Nasdaq	3/31/2006
Global Access Corporation	GAXC	OTC	3/31/2006
GMH Communities Trust	GCT	NYSE	3/31/2006
HealthTronics, Inc.	HTRN	Nasdaq	3/31/2006
Law Enforcement Associates Corporation	AID	Amex	3/31/2006
NovaMed, Inc.	NOVA	Nasdaq	3/31/2006
Oriental Financial Group Inc.	OFG	NYSE	3/31/2006
Petroleum Development Corporation	PETD	Nasdaq	3/31/2006
United Rentals, Inc.	URI	NYSE	3/31/2006
Wilshire Enterprises, Inc.	WOC	Amex	3/31/2006
WorldGate Communications, Inc.	WGAT	Nasdaq	3/31/2006
AES Corporation	AES	NYSE	4/3/2006
Carrizo Oil & Gas, Inc.	CRZO	Nasdaq	4/3/2006
Fieldstone Investment Corporation	FICC	Nasdaq	4/3/2006
Hemispherx Biopharma, Inc.	HEB	Amex	4/3/2006
Integrated Healthcare Holdings, Inc.	IHCH	OTC	4/3/2006
Linn Energy, LLC	LINE	Nasdaq	4/3/2006
Motive, Inc.	MOTV	Nasdaq	4/3/2006
Shells Seafood Restaurants, Inc.	SHLL	OTC	4/3/2006
Tag-It Pacific, Inc.	TAG	Amex	4/3/2006
Richardson Electronics, Ltd.	RELL	Nasdaq	4/4/2006
Franklin Credit Management Corporation	FCMC	Nasdaq	4/5/2006
Zapata Corporation	ZAP	NYSE	4/5/2006
Pier 1 Imports, Inc.	PIR	NYSE	4/6/2006
SIFCO Industries, Inc.	SIF	Amex	4/6/2006
Navistar International Corporation	NAV	NYSE	4/7/2006
Orchid Cellmark Inc.	ORCH	Nasdaq	4/7/2006
Mattson Technology, Inc.	MTSN	Nasdaq	4/10/2006
Whole Living, Inc.	WHLV	OTC	4/10/2006
Pixelplus Co., Ltd.	PXPL	Nasdaq	4/11/2006
Yak Communications Inc.	YAKC	Nasdaq	4/11/2006
Butler International, Inc.	BUTL	Nasdaq	4/13/2006

(Continued From Previous Page)

<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Carmike Cinemas, Inc.	CKEC	Nasdaq	4/17/2006
Cray Inc.	CRAY	Nasdaq	4/17/2006
Ulticom, Inc.	ULCM	Nasdaq	4/17/2006
Corning Inc.	GLW	NYSE	4/25/2006
Vitesse Semiconductor Corporation	VTSS	Nasdaq	4/26/2006
Carreker Corporation	CANI	Nasdaq	4/27/2006
Genesis HealthCare Corporation	GHCI	Nasdaq	4/27/2006
Siliconware Precision Industries Co., Ltd.	SPIL	Nasdaq	4/27/2006
Avistar Communications Corporation	AVSR	Nasdaq	4/28/2006
Dynegy Inc.	DYN	NYSE	4/28/2006
Borland Software Corporation	BORL	Nasdaq	5/2/2006
GlobalSCAPE, Inc.	GSCP	OTC	5/2/2006
Connetics Corporation	CNCT	Nasdaq	5/3/2006
Sunterra Corp.	SNRR	Nasdaq	5/3/2006
Host America Corporation	CAFE	OTC	5/4/2006
Whole Living, Inc.	WHLV	OTC	5/4/2006
Heartland Financial USA, Inc.	HTLF	Nasdaq	5/5/2006
Power Integrations, Inc.	POWI	Nasdaq	5/5/2006
NASB Financial, Inc.	NASB	Nasdaq	5/8/2006
The Sands Regent	SNDS	Nasdaq	5/8/2006
Emrise Corporation	ERI	OTC	5/9/2006
Samsonite Corporation	SAMC	OTC	5/9/2006
Media Sciences International, Inc.	GFX	Amex	5/10/2006
Brooks Automation, Inc.	BRKS	Nasdaq	5/11/2006
TASER International, Inc.	TASR	Nasdaq	5/12/2006
Accentia Biopharmaceuticals, Inc.	ABPI	Nasdaq	5/15/2006
International Rectifier Corporation	IRF	NYSE	5/15/2006
SIRVA, Inc.	SIR	NYSE	5/15/2006
SM&A	WINS	Nasdaq	5/15/2006
Novelis Inc.	NVL	NYSE	5/16/2006
California First National Bancorp	CFNB	Nasdaq	5/16/2006
Tutogen Medical, Inc.	TTG	Amex	5/16/2006
Cargo Connection Logistics Holding, Inc.	CRGOE	OTC	5/19/2006
Eternal Technologies Group, Inc.	ETLT	OTC	5/19/2006
Pressure Biosciences, Inc.	PBIO	Nasdaq	5/19/2006
Coldwater Creek Inc.	CWTR	Nasdaq	5/24/2006
UTStarcom, Inc.	UTSI	Nasdaq	5/24/2006

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(Continued From Previous Page)

<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>
Carmike Cinemas, Inc.	CKEC	Nasdaq	5/25/2006
CA, Inc.	CA	NYSE	5/30/2006
Max Re Capital Ltd.	MXRE	Nasdaq	5/30/2006
Chicago Bridge & Iron Company N.V.	CBI	NYSE	5/31/2006
Michael Baker Corporation	BKR	Amex	6/1/2006
Federated Department Stores Inc.	FD	NYSE	6/6/2006
Quantum Fuel Systems Technologies Worldwide Inc.	QTWW	Nasdaq	6/8/2006
American Italian Pasta Company	PLB	NYSE	6/9/2006
BroadVision, Inc.	BVSN	OTC	6/9/2006
Infusonics Corporation	IFO	Amex	6/12/2006
MTS Medication Technologies, Inc.	MPP	Amex	6/13/2006
BMC Software, Inc.	BMC	NYSE	6/14/2006
Coinmach Service Corporation	DRA, DRY	Amex	6/14/2006
Exide Technologies	XIDE	Nasdaq	6/14/2006
Hancock Fabrics, Inc.	HKF	NYSE	6/16/2006
United Heritage Corporation	UHCP	Nasdaq	6/16/2006
ATS Medical, Inc.	ATSI	Nasdaq	6/19/2006
Continental Materials Corporation	CUO	Amex	6/19/2006
Delphi Corporation	DPHIQ, DPHAQ	OTC	6/20/2006
Altera Corporation	ALTR	Nasdaq	6/21/2006
Bandag, Inc.	BDG, BDGA	NYSE	6/22/2006
Taro Pharmaceutical Industries Ltd.	TARO	Nasdaq	6/22/2006
Thermadyne Holdings Corporation	THMD	OTC	6/23/2006
ePlus Inc.	PLUS	Nasdaq	6/28/2006
CHC Helicopter Corporation	FLI	NYSE	6/29/2006
Motorcar Parts of America, Inc.	MPAA	OTC	6/29/2006
Newpark Resources, Inc.	NR	NYSE	6/29/2006
Trend Micro Inc.	TMIC	Nasdaq	6/29/2006
<b>Total</b>			
<b>396</b>			

Source: GAO.



# Enclosure III: Listing of Financial Restatement Announcements, July 1, 2002 through September 30, 2005

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Abiomed, Inc.	ABMD	Nasdaq	07/02/02	20,956,587	Company and Auditor	Revenue		
Reliant Resources, Inc.	RRI	NYSE	07/05/02	290,036,000	Company	Revenue		
The Great Atlantic & Pacific Tea Company, Inc.	GAP	NYSE	07/05/02	38,506,565	Company	Revenue	Restructuring, Assets or Inventory	Cost or Expense
Bowater, Inc.	BOW	NYSE	07/12/02	57,200,000	Company	Revenue		
Dynegy Inc.	DYN	NYSE	07/15/02	369,000,000	Company	Cost or Expense		
Jennifer Convertibles, Inc.	JENN	OTC	07/15/02	7,296,140	Company	Revenue		
Orchestream Holdings PLC	OCHS	Nasdaq	07/15/02	10,700,000	Unknown	Revenue		
Range Resources Corporation	RRC	NYSE	07/15/02	54,029,000	Auditor	Restructuring, Assets or Inventory		
Firearms Training Systems, Inc.	FATS	OTC	07/16/02	70,829,000	Company	Revenue		
AMERCO	UHAL	Nasdaq	07/17/02	20,779,543	Auditor	Related Party Transaction		
Pacific Capital BanCorporation	SABB	Nasdaq	07/17/02	26,087,561	Company	Reclassification		
Applied Digital Solutions, Inc.	ADSX	Nasdaq	07/19/02	260,869,000	Auditor	Acquisition or Merger	Securities Related	
HPL Technologies, Inc.	HPLA	Nasdaq	07/19/02	32,853,000	Company	Revenue		
Alaska Air Group, Inc.	ALK	NYSE	07/22/02	26,549,161	Auditor	Cost or Expense		
School Specialty, Inc.	SCHS	Nasdaq	07/22/02	18,633,000	Company	Reclassification		
Southern Peru Copper Corporation	PCU	NYSE	07/24/02	80,006,000	Company	Restructuring, Assets or Inventory		
Annuity and Life Re (Holdings), Ltd.	ANR	NYSE	07/25/02	26,973,881	Company and Auditor	Securities Related		
Captaris, Inc.	CAPA	Nasdaq	07/25/02	31,887,883	Auditor	Acquisition or Merger		
Fresh Brands, Inc.	FRSH	Nasdaq	07/25/02	5,265,000	Company	Cost or Expense		
Switchboard Inc.	SWBD	Nasdaq	07/25/02	18,525,000	Company and Auditor	Revenue	Cost or Expense	Reclassification

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Brooks-PRI Automation, Inc.	BRKS	Nasdaq	07/26/02	20,269,920	Company	Revenue		
Qwest Communications International Inc.	Q	NYSE	07/28/02	1,676,906,200	Company and Auditor	Revenue	Cost or Expense	
Cytec Industries, Inc.	CYT	NYSE	07/29/02	39,635,519	Company	Securities Related		
Adolph Coors Company	RKY	NYSE	07/30/02	36,045,000	Unknown	Other		
MAPICS, Inc.	MAPX	Nasdaq	07/30/02	18,348,850	Company	Revenue		
RalCorp Holdings, Inc.	RAH	NYSE	07/30/02	30,441,000	Unknown	Restructuring, Assets or Inventory		
Millennium Bankshares Corporation	MBVA	Nasdaq	07/31/02	3,685,478	Company	Other		
Pointe Financial Corporation	PNTE	Nasdaq	07/31/02	2,106,453	Other	Other		
Bio-Technology General Corporation	BTGC	Nasdaq	08/02/02	40,269,000	Auditor	Cost or Expense	Securities Related	Revenue
Kerr-McGee Corporation	KMG	NYSE	08/02/02	100,400,000	Unknown	Cost or Expense		
Frontstep, Inc.	FSTP	Nasdaq	08/05/02	7,568,000	Company	Revenue		
MSC Industrial Direct Company, Inc.	MSM	NYSE	08/05/02	71,125,000	Company	Restructuring, Assets or Inventory		
Newmont Mining Corporation	NEM	NYSE	08/06/02	399,468,000	Company	Acquisition or Merger	Securities Related	
Aon Corporation	AOC	NYSE	08/07/02	278,000,000	SEC	Other	Restructuring, Assets or Inventory	
Middleby Corporation	MIDD	Nasdaq	08/07/02	9,031,000	Company and Auditor	Securities Related		
C2, Inc.	CTOO	Nasdaq	08/08/02	5,277,286	Company and Auditor	Revenue		
Completel Europe N.V.	CLTL	Nasdaq	08/08/02	157,419,330	SEC	Reclassification		
DT Industries, Inc.	DTII	Nasdaq	08/08/02	10,387,274	Company	Cost or Expense		
Lakes Entertainment, Inc.	LACO	Nasdaq	08/08/02	10,638,000	Company and Auditor	Reclassification		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Penn Traffic Company	PNFT	Nasdaq	08/08/02	20,383,567	Company	Restructuring, Assets or Inventory		
Seabulk International, Inc.	SBLK	Nasdaq	08/08/02	10,494,000	Unknown	Cost or Expense		
WorldCom, Inc.	WCOM	Nasdaq	08/08/02	2,963,000,000	Unknown	Revenue		
ESG Re Ltd.	ESREF	Nasdaq	08/09/02	11,857,618	Unknown	Other		
Cutter & Buck Inc.	CBUK	Nasdaq	08/12/02	10,563,814	Company	Revenue		
QuadraMed Corporation	QMDC	Nasdaq	08/12/02	26,390,000	Company	Revenue	Restructuring, Assets or Inventory	Reclassification
The Pantry, Inc.	PTRY	Nasdaq	08/12/02	18,108,000	Company	Restructuring, Assets or Inventory		
USFreightways Corporation	USFC	Nasdaq	08/12/02	26,798,022	Company and Auditor	Reclassification		
Humboldt BanCorporation	HBEK	Nasdaq	08/13/02	10,853,000	Unknown	Cost or Expense		
Interpublic Group of Companies, Inc.	IPG	NYSE	08/13/02	381,100,000	Company	Cost or Expense		
ROHN Industries, Inc.	ROHN	Nasdaq	08/13/02	41,135,000	Company	Restructuring, Assets or Inventory		
Alaska Air Group, Inc.	ALK	NYSE	08/14/02	26,549,161	Auditor	Reclassification		
AOL Time Warner Inc.	AOL	NYSE	08/14/02	4,507,000,000	Media	Revenue		
Bedford Property Investors Inc.	BED	NYSE	08/14/02	16,637,353	Auditor	Cost or Expense		
Capital One Financial Corporation	COF	NYSE	08/14/02	229,151,000	Unknown	Securities Related		
DPL Inc.	DPL	NYSE	08/14/02	119,100,000	Auditor	Restructuring, Assets or Inventory		
Dynex Capital, Inc.	DX	NYSE	08/14/02	10,873,853	Company	Reclassification		
Gemstar-TV Guide International Inc.	GMST	Nasdaq	08/14/02	411,114,000	Company	Revenue		
Horizon Medical Products, Inc.	HMP	Amex	08/14/02	15,129,630	Company	Securities Related	Restructuring, Assets or Inventory	
Household International Inc.	HI	NYSE	08/14/02	461,200,000	Auditor	Cost or Expense		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Huntington Preferred Capital, Inc.	HPCCP	Nasdaq	08/14/02	14,000,000	Company	Related Party Transaction		
Mail-Well, Inc.	MWL	NYSE	08/14/02	47,658,000	Unknown	Restructuring, Assets or Inventory		
Newmont Mining Corporation	NEM	NYSE	08/14/02	399,468,000	Unknown	Reclassification		
Nicor, Inc.	GAS	NYSE	08/14/02	44,500,000	Employee	Revenue		
PFF Bancorporation, Inc.	PFB	NYSE	08/14/02	13,046,236	Unknown	Securities Related		
Southwestern Energy Company	SWN	NYSE	08/14/02	25,995,692	Company	Securities Related		
Tech Laboratories, Inc.	TCHL	OTC	08/14/02	5,389,029	Unknown	Securities Related		
Transaction Systems Architects, Inc.	TSAI	Nasdaq	08/14/02	35,576,000	Company	Revenue	Restructuring, Assets or Inventory	
U.S. Xpress Enterprises, Inc.	XPRSA	Nasdaq	08/14/02	14,047,000	Auditor	Securities Related		
Vina Technologies, Inc.	VINA	Nasdaq	08/14/02	61,539,000	Company	Revenue		
Neoforma, Inc.	NEOF	Nasdaq	08/15/02	15,365,000	Company and Auditor	Related Party Transaction		
ResortQuest International Inc.	RZT	NYSE	08/15/02	19,369,568	Company	Restructuring, Assets or Inventory		
MaxWorldwide, Inc.	MAXW	Nasdaq	08/16/02	25,253,000	Company and Auditor	Cost or Expense		
MTS Systems Corporation	MTSC	Nasdaq	08/16/02	21,423,000	Auditor	Restructuring, Assets or Inventory	Other	
New World Restaurant Group, Inc.	NWCI	OTC	08/16/02	17,481,394	Auditor	Securities Related		
American National Insurance Company	ANAT	Nasdaq	08/19/02	26,479,832	Company	Restructuring, Assets or Inventory		
CTI Industries Corporation	CTIB	Nasdaq	08/19/02	1,996,734	Unknown	Securities Related		
Rural Cellular Corporation	RCCC	Nasdaq	08/19/02	11,919,000	Company	Securities Related		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Visual Networks, Inc.	VNWK	Nasdaq	08/19/02	32,487,000	Unknown	Revenue		
Craftmade International, Inc.	CRFT	Nasdaq	08/20/02	5,962,058	SEC	Reclassification		
Measurement Specialties, Inc.	MSS	Amex	08/21/02	11,928,000	Company and Auditor	Cost or Expense		
TiVo, Inc.	TIVO	Nasdaq	08/22/02	47,739,712	Company	Securities Related		
Team America Inc.	TMOS	Nasdaq	08/23/02	8,123,000	Company	Securities Related		
InterTAN, Inc.	ITN	NYSE	08/27/02	24,670,000	Company	Cost or Expense	Reclassification	
Rexhall Industries, Inc.	REXL	Nasdaq	08/27/02	3,036,350	Company	Restructuring, Assets or Inventory		
Stolt Offshore S.A.	SOSA	Nasdaq	08/29/02	85,009,632	Unknown	Restructuring, Assets or Inventory	Cost or Expense	
Edelbrock Corporation	EDEL	Nasdaq	08/30/02	4,954,333	Unknown	Securities Related		
HomeGold Financial, Inc.	HGFN	OTC	08/30/02	16,912,594	Company	Cost or Expense	Reclassification	
Stolt-Nielsen S.A.	SNSA	Nasdaq	08/30/02	68,686,733	Unknown	Restructuring, Assets or Inventory		
Edison Schools Inc.	EDSN	Nasdaq	09/05/02	53,477,000	Company and Auditor	Reclassification		
Lakes Entertainment, Inc.	LACOE	Nasdaq	09/09/02	10,638,000	Company	Reclassification	Revenue	
First Investors Financial Services Group, Inc.	FIFS	Nasdaq	09/10/02	5,339,800	Company and Auditor	Restructuring, Assets or Inventory		
Echo Bay Mines Ltd.	ECO	Amex	09/13/02	499,975,000	Company	Securities Related		
World Wireless Communications, Inc.	XWC	Amex	09/13/02	31,453,516	Company	Securities Related	Cost or Expense	
Medi-Hut Company, Inc.	MHUT	Nasdaq	09/17/02	14,660,784	Company	Revenue		
Somerset Hills BanCorporation	SOMH	OTC	09/18/02	1,664,000	Company	Revenue		
AimGlobal Technologies Company, Inc.	AGT	Amex	09/20/02	14,567,652	Unknown	Revenue	Restructuring, Assets or Inventory	Cost or Expense

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
ePresence, Inc.	EPREE	Nasdaq	09/20/02	22,282,000	Company and Auditor	Reclassification	Restructuring, Assets or Inventory	Cost or Expense
Metropolitan Financial Corporation	METF	Nasdaq	09/20/02	12,379,304	Company	Restructuring, Assets or Inventory		
Switchboard Inc.	SWBDE	Nasdaq	09/20/02	18,525,000	Company and Auditor	Reclassification	Restructuring, Assets or Inventory	Cost or Expense
Championship Auto Racing Teams, Inc.	MPH	NYSE	09/23/02	14,718,000	Company	Cost or Expense	Revenue	
ePresence, Inc.	EPREE	Nasdaq	09/25/02	22,282,000	Company and Auditor	Revenue	Restructuring, Assets or Inventory	
Cantel Medical Corporation	CMN	NYSE	09/26/02	9,884,000	Unknown	Reclassification		
D.G. Jewelry Inc.	DGJL	Nasdaq	09/26/02	7,394,125	Company	Revenue	Restructuring, Assets or Inventory	
Ladish Company, Inc.	LDSH	Nasdaq	09/27/02	13,144,887	Auditor	Other		
Patina Oil & Gas Corporation	POG	NYSE	09/30/02	28,406,000	Auditor	Cost or Expense	Securities Related	
Range Resources Corporation	RRC	NYSE	09/30/02	54,029,000	Auditor	Acquisition or Merger	Cost or Expense	Securities Related
Comerica Inc.	CMA	NYSE	10/02/02	174,824,000	Other	Restructuring, Assets or Inventory	Other	
Datatec Systems, Inc.	DATCE	Nasdaq	10/02/02	35,750,000	Company and Auditor	Cost or Expense	Revenue	
Sears, Roebuck & Company	S	NYSE	10/02/02	322,500,000	SEC	Other		
Staten Island BanCorporation, Inc.	SIB	NYSE	10/09/02	57,581,028	Company	Securities Related		
Accenture Ltd.	ACN	NYSE	10/10/02	1,026,971,327	Company	Related Party Transaction		
Cutter & Buck Inc.	CBUK	Nasdaq	10/10/02	10,548,785	Company	Other		
Commercial Metals Company	CMC	NYSE	10/15/02	27,904,366	Company	Other		
Liberate Technologies	LBRT	Nasdaq	10/15/02	106,144,000	Company	Revenue		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Atlas Air Worldwide Holdings, Inc.	CGO	NYSE	10/16/02	38,219,000	Company	Restructuring, Assets or Inventory	Cost or Expense	Other
QuadraMed Corporation	QMDC E	Nasdaq	10/16/02	26,390,000	Company	Revenue	Cost or Expense	Restructuring, Assets or Inventory
Tengtu International Corporation	TNTU	OTC	10/16/02	52,565,665	Company	Revenue		
Symbol Technologies, Inc.	SBL	NYSE	10/17/02	229,287,000	SEC	Revenue		
Exelon Corporation	EXC	NYSE	10/18/02	324,000,000	Company	Securities Related	Restructuring, Assets or Inventory	
ClickSoftware Technologies Ltd.	CKSW	Nasdaq	10/21/02	25,105,598	Company	Revenue		
Global Crossing	GBLXQ	OTC	10/21/02	886,471,473	Employee	Revenue		
AOL Time Warner Inc.	AOL	NYSE	10/23/02	4,507,000,000	Company	Revenue		
Hanover Compressor Company	HC	NYSE	10/23/02	79,288,000	Company	Revenue		
Newmont Mining Corporation	NEM	NYSE	10/23/02	399,468,000	Company and Auditor	Reclassification		
Bristol-Myers Squibb Company	BMJ	NYSE	10/24/02	1,946,000,000	Company and Auditor	Revenue	Cost or Expense	Acquisition or Merger
Neoforma, Inc.	NEOF	Nasdaq	10/24/02	16,442,000	Company and Auditor	Restructuring, Assets or Inventory	Securities Related	
PC Connection, Inc.	PCCC	Nasdaq	10/24/02	24,552,000	Company	Revenue		
Tyco International Ltd.	TYC	NYSE	10/24/02	1,986,700,000	Company and Auditor	Revenue		
Zila, Inc.	ZILA	Nasdaq	10/24/02	44,592,932	SEC	Cost or Expense	Revenue	
Vail Resorts, Inc.	MTN	NYSE	10/25/02	35,154,054	Company and Auditor	Cost or Expense	Restructuring, Assets or Inventory	Reclassification
MTS Systems Corporation	MTSCE	Nasdaq	10/28/02	21,391,000	Auditor	Restructuring, Assets or Inventory	Cost or Expense	Revenue
Lumenis, Ltd.	LUME	Nasdaq	10/29/02	36,756,000	Company	Securities Related		
UbiquiTel Inc.	UPCS	Nasdaq	10/29/02	81,116,000	Unknown	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Transocean Inc.	RIG	NYSE	10/30/02	328,800,000	Unknown	Securities Related		
Gemstar-TV Guide International Inc.	GMSTE	Nasdaq	10/31/02	411,114,000	Company	Revenue	Other	
Ladish Company, Inc.	LDSH	Nasdaq	11/01/02	13,144,887	Company	Cost or Expense		
Point.360	PTSX	Nasdaq	11/01/02	9,244,311	Unknown	Restructuring, Assets or Inventory	Securities Related	Other
Protection One, Inc.	POI	NYSE	11/01/02	98,194,000	Company and Auditor	Restructuring, Assets or Inventory		
Westar Energy, Inc.	WR	NYSE	11/01/02	71,508,053	Company and Auditor	Restructuring, Assets or Inventory	Securities Related	
Ionics, Inc.	ION	NYSE	11/05/02	17,742,000	Unknown	Related Party Transaction		
Oceaneering International, Inc.	OII	NYSE	11/05/02	24,754,000	Company and Auditor	Securities Related	Cost or Expense	
Frontstep, Inc.	FSTP	Nasdaq	11/06/02	7,568,000	Company	Revenue		
Mirant Corporation	MIR	NYSE	11/07/02	402,923,915	Company	Other		
Noland Company	NOLD	Nasdaq	11/07/02	3,512,515	Company	Revenue		
DepoMed, Inc.	DMI	Amex	11/12/02	12,920,243	Company	Related Party Transaction		
Foster Wheeler Ltd.	FWC	NYSE	11/12/02	40,932,000	Company	Cost or Expense		
Footstar Inc.	FTS	NYSE	11/13/02	20,400,000	Company	Cost or Expense		
Interpublic Group of Companies, Inc.	IPG	NYSE	11/13/02	381,100,000	Company	Cost or Expense		
CMS Energy Corporation	CMS	NYSE	11/14/02	165,000,000	Company	Other		
Comdial Corporation	CMDL	OTC	11/14/02	25,917,000	Company	Restructuring, Assets or Inventory		
English Language Learning and Instruction System	EELG	OTC	11/14/02	16,001,166	Company	Revenue		
Financial Industries Corporation	FNIN	Nasdaq	11/14/02	9,594,000	Company	Cost or Expense		
Oneida, Ltd.	OCQ	NYSE	11/14/02	16,579,000	Company	Acquisition or Merger		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
TALX Corporation	TALX	Nasdaq	11/14/02	14,166,757	SEC	Restructuring, Assets or Inventory	Cost or Expense	
The Gap, Inc.	GPS	NYSE	11/14/02	874,012,082	Company	Restructuring, Assets or Inventory		
Crescent Banking Company	CSNT	Nasdaq	11/15/02	2,429,412	Company	Restructuring, Assets or Inventory		
Dynegy Inc.	DYN	NYSE	11/15/02	369,000,000	Auditor	Reclassification	Related Party Transaction	Cost or Expense
Lydall, Inc.	LDL	NYSE	11/15/02	16,327,000	Company	Cost or Expense		
ServiceMaster Company	SVM	NYSE	11/15/02	302,368,000	Company	Revenue		
Staten Island BanCorporation, Inc.	SIB	NYSE	11/15/02	57,581,028	Company and Auditor	Securities Related		
The Singing Machine Company	SMD	Amex	11/15/02	8,061,277	Unknown	Revenue		
Trust Company of New Jersey	TCNJ	Nasdaq	11/15/02	20,388,360	Company and Auditor	Revenue	Cost or Expense	
RMH Teleservices, Inc.	RMHT	Nasdaq	11/18/02	14,252,000	Auditor	Cost or Expense		
Annuity and Life Re (Holdings), Ltd.	ANR	NYSE	11/19/02	25,716,453	SEC	Securities Related	Reclassification	Cost or Expense
CFC International, Inc.	CFCI	Nasdaq	11/19/02	4,425,673	Company	Restructuring, Assets or Inventory		
Charter Communications, Inc.	CHTR	Nasdaq	11/19/02	294,424,366	SEC	Acquisition or Merger		
SkillSoft PLC	SKIL	Nasdaq	11/19/02	99,599,477	Company	Revenue	Other	
SkyWest, Inc.	SKYW	Nasdaq	11/20/02	57,552,000	Auditor	Cost or Expense		
Cole National Corporation	CNJ	NYSE	11/26/02	16,547,198	Company and Auditor	Revenue		
NUI Corporation	NUI	NYSE	12/02/02	14,632,307	Unknown	Cost or Expense		
Mobile Telesystems OJSC	MBT	NYSE	12/04/02	99,666,308	Unknown	Restructuring, Assets or Inventory	Acquisition or Merger	
American HomePatient, Inc.	AHOM	OTC	12/05/02	16,732,000	Company and Auditor	Cost or Expense		
Oneida, Ltd.	OCQ	NYSE	12/05/02	16,579,000	Company and Auditor	Acquisition or Merger		

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<b>Company Name</b>	<b>Ticker</b>	<b>Market</b>	<b>Date</b>	<b>Shares</b>	<b>Prompter</b>	<b>Reason 1</b>	<b>Reason 2</b>	<b>Reason 3</b>
PLATO Learning, Inc.	TUTR	Nasdaq	12/05/02	16,512,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
Cotelligent, Inc.	CGZT	OTC	12/06/02	17,387,792	Company and Auditor	Restructuring, Assets or Inventory		
efunds Corporation	EFDS	Nasdaq	12/06/02	47,394,000	Company	Revenue	Cost or Expense	
The Steak n Shake Company	SNS	NYSE	12/06/02	28,147,467	Company and Auditor	Cost or Expense		
Kmart Corporation	KM	NYSE	12/09/02	502,800,000	Company	Cost or Expense	Restructuring, Assets or Inventory	
Central Garden & Pet Company	CENT	Nasdaq	12/10/02	22,847,000	Unknown	Cost or Expense	Restructuring, Assets or Inventory	
Delphax Technologies Inc.	DLPX	Nasdaq	12/10/02	6,164,267	Unknown	Related Party Transaction		
Fonix Corporation	FONX	OTC	12/18/02	431,443,574	Unknown	Restructuring, Assets or Inventory		
Restoration Hardware, Inc.	RSTO	Nasdaq	12/18/02	29,526,000	Company	Restructuring, Assets or Inventory		
Allegheny Energy, Inc.	AYE	NYSE	12/19/02	125,763,096	Company	Other		
Applied Extrusion Technologies, Inc.	AETC	Nasdaq	12/20/02	12,709,000	Unknown	Restructuring, Assets or Inventory	Cost or Expense	
TeamStaff, Inc.	TSTF	Nasdaq	12/20/02	16,221,953	Auditor	Cost or Expense		
Xerox Corporation	XRX	NYSE	12/20/02	730,140,170	Company	Securities Related		
Vital Living Inc.	VTLV	OTC	12/23/02	13,638,639	Unknown	Securities Related		
Ariba, Inc.	ARBA	Nasdaq	12/31/02	265,247,000	Company	Cost or Expense		
Parametric Technology Corporation	PMTC	Nasdaq	12/31/02	260,901,000	Company	Revenue		
McKenzie Bay International Ltd.	MKBY	OTC	01/14/03	23,903,139	Unknown	Securities Related		
RMH Teleservices, Inc.	RMHT	Nasdaq	01/14/03	14,252,000	Company and Auditor	Cost or Expense		
Ariba, Inc.	ARBAE	Nasdaq	01/15/03	265,247,000	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
BayCorporation Holdings, Ltd.	MWH	Amex	01/16/03	8,671,328	SEC	Related Party Transaction	Cost or Expense	
HumaTech Inc.	HUMT	OTC	01/16/03	18,919,733	Company	Revenue		
Gaylord Entertainment Company	GET	NYSE	01/17/03	33,800,000	Company and Auditor	Cost or Expense	Restructuring, Assets or Inventory	
Veritas Software Corporation	VRTS	Nasdaq	01/17/03	418,959,000	Company	Acquisition or Merger		
Canadian National Railway Company	CNI	NYSE	01/21/03	197,500,000	Company	Restructuring, Assets or Inventory		
Pixelworks, Inc.	PXLW	Nasdaq	01/21/03	44,580,570	Auditor	Acquisition or Merger		
Federal Home Loan Mortgage Corporation	FRE	NYSE	01/22/03	695,116,000	Auditor	Securities Related		
Cambrex Corporation	CBM	NYSE	01/23/03	26,520,000	Company	Cost or Expense		
Gemstar-TV Guide International Inc.	GMSTE	Nasdaq	01/23/03	408,156,000	Company and Auditor	Revenue	Reclassification	
Pechiney	PY	NYSE	01/23/03	157,041,628	Company	Other	Restructuring, Assets or Inventory	
Anika Therapeutics, Inc.	ANIK	Nasdaq	01/28/03	9,934,000	Company	Revenue		
Carreker Corporation	CANIE	Nasdaq	01/28/03	23,547,000	Company	Revenue		
Glenborough Realty Trust Inc.	GLB	NYSE	01/28/03	30,744,142	Company	Revenue		
St. Mary Land & Exploration Company	SM	NYSE	01/28/03	28,391,000	Unknown	Cost or Expense	Other	
Keystone Property Trust	KTR	NYSE	01/29/03	19,467,656	Company	Revenue	Cost or Expense	
Vectren Corporation	VVC	NYSE	01/29/03	67,600,000	Company	Cost or Expense	Revenue	
Cummins, Inc.	CMI	NYSE	01/30/03	39,000,000	Unknown	Cost or Expense		
Pro-Fac Cooperative, Inc.	PFACP	Nasdaq	01/30/03	1,939,273	Company	Related Party Transaction		
Dynege Inc.	DYN	NYSE	01/31/03	372,000,000	Auditor	Cost or Expense	Securities Related	
Sequenom, Inc.	SQNM	Nasdaq	01/31/03	38,149,692	Unknown	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
BankAtlantic BanCorp, Inc.	BBX	NYSE	02/05/03	64,400,725	Company	Reclassification		
Dun & Bradstreet	DNB	NYSE	02/05/03	76,900,000	Company	Revenue		
Cedar Fair, L.P.	FUN	NYSE	02/06/03	51,263,000	Unknown	Reclassification		
1st Source Corporation	SRCE	Nasdaq	02/10/03	21,191,171	Company	Cost or Expense	Restructuring, Assets or Inventory	
CornerStone Propane Partners, L.P.	CNPP	OTC	02/10/03	23,897,000	Company	Acquisition or Merger	Revenue	Reclassification
Quidel Corporation	QDEL	Nasdaq	02/10/03	29,629,000	Company	Revenue	Other	
NCO Group, Inc.	NCOG	Nasdaq	02/11/03	29,829,000	Auditor	Revenue		
Qwest Communications International Inc.	Q	NYSE	02/11/03	1,682,056,000	Company	Revenue	Cost or Expense	
AmeriCredit Corporation	ACF	NYSE	02/12/03	153,001,207	Company and Auditor	Restructuring, Assets or Inventory		
Caraco Pharmaceutical Laboratories, Ltd.	CARA	OTC	02/12/03	22,031,425	Unknown	Restructuring, Assets or Inventory	Securities Related	
CNA Financial Corporation	CNA	NYSE	02/13/03	223,600,000	Company	Restructuring, Assets or Inventory		
Loews Corporation	LTR	NYSE	02/13/03	185,441,200	Company	Restructuring, Assets or Inventory		
Symbol Technologies, Inc.	SBL	NYSE	02/13/03	229,593,000	SEC	Revenue		
3D Systems Corporation	TDSC	Nasdaq	02/18/03	12,724,000	Company	Revenue		
Barrister Global Services Networks, Inc.	BRTR	OTC	02/18/03	11,901,000	Company	Securities Related		
Comstock Resources, Inc.	CRK	NYSE	02/18/03	33,901,000	Company and Auditor	Cost or Expense	Other	
Capitol Federal Financial	CFFN	Nasdaq	02/19/03	72,850,812	Company	Revenue		
Tengtu International Corporation	TNTU	OTC	02/20/03	52,682,685	Company	Cost or Expense		
CMS Energy Corporation	CMS	NYSE	02/21/03	165,000,000	Company	Other		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
The Mills Corporation	MLS	NYSE	02/21/03	43,924,000	Company	Revenue		
Beasley Broadcast Group, Inc.	BBGI	Nasdaq	02/24/03	24,312,899	Company	Revenue	Cost or Expense	
Royal Ahold	AHO	NYSE	02/24/03	926,546,000	Unknown	Revenue	Restructuring, Assets or Inventory	
Allegheny Energy, Inc.	AYE	NYSE	02/26/03	125,657,979	Unknown	Other		
McMoRan Exploration Company	MMR	NYSE	02/26/03	19,879,000	Unknown	Cost or Expense		
Ultralife Batteries, Inc.	ULBI	Nasdaq	02/26/03	12,958,000	Company	Revenue		
CT Communications Inc.	CTCI	Nasdaq	02/27/03	18,710,000	Company	Revenue	Cost or Expense	
Placer Dome Inc.	PDG	NYSE	02/27/03	411,300,000	Company	Restructuring, Assets or Inventory		
Applix, Inc.	APLX	Nasdaq	02/28/03	12,365,000	Unknown	Revenue		
Calpine Corporation	CPN	NYSE	03/03/03	380,960,000	Company and Auditor	Reclassification		
Nicor, Inc.	GAS	NYSE	03/04/03	44,100,000	Company	Restructuring, Assets or Inventory	Reclassification	Revenue
Provident Financial Group, Inc.	PFGI	Nasdaq	03/05/03	50,766,000	Company	Other		
Interpool, Inc.	IPX	NYSE	03/06/03	27,354,000	Company and Auditor	Reclassification		
Interpublic Group of Companies, Inc.	IPG	NYSE	03/06/03	381,800,000	Company	Cost or Expense	Restructuring, Assets or Inventory	
EMC Insurance Group, Inc.	EMCI	Nasdaq	03/11/03	11,403,353	Company	Other		
United States Steel Corporation	X	NYSE	03/11/03	103,145,305	Company	Cost or Expense		
Alaska Air Group, Inc.	ALK	NYSE	03/12/03	26,582,000	Company	Cost or Expense	Revenue	Reclassification
Nevada Star Resource Corporation	NVSRF	OTC	03/12/03	61,955,654	Other	Other		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
The Standard Register Company	SR	NYSE	03/12/03	28,202,000	Company	Acquisition or Merger		
Hewlett-Packard Company	HPQ	NYSE	03/13/03	3,059,000,000	Company	Reclassification		
Audiovox Corporation	VOXX	Nasdaq	03/14/03	21,967,263	Company	Revenue	Cost or Expense	
Hartmarx Corporation	HMX	NYSE	03/14/03	34,441,000	Company	Restructuring, Assets or Inventory		
Motient Corporation	MNCP	OTC	03/14/03	25,097,000	SEC	Securities Related	Revenue	Reclassification
Aerosonic Corporation	AIM	Amex	03/17/03	3,921,019	Company	Restructuring, Assets or Inventory	Revenue	
Nanophase Technologies Corporation	NANX	Nasdaq	03/17/03	15,161,686	SEC	Revenue		
ServiceMaster Company	SVM	NYSE	03/17/03	301,635,000	Company and Auditor	Restructuring, Assets or Inventory	Other	
Antares Pharma, Inc.	ANTR	Nasdaq	03/18/03	11,736,291	Company	Cost or Expense		
CNA Financial Corporation	CNA	NYSE	03/19/03	223,600,000	Company	Restructuring, Assets or Inventory		
HealthSouth Corporation	HLSH	OTC	03/19/03	397,625,000	SEC	Other	Restructuring, Assets or Inventory	
Loews Corporation	LTR	NYSE	03/19/03	185,441,200	SEC	Restructuring, Assets or Inventory		
TROY Group, Inc.	TROY	OTC	03/19/03	10,649,000	Company	Restructuring, Assets or Inventory		
Electro Scientific Industries, Inc.	ESIO	Nasdaq	03/20/03	27,782,000	Company	Cost or Expense	Revenue	
Annuity and Life Re (Holdings), Ltd.	ANR	NYSE	03/21/03	25,796,195	SEC	Cost or Expense		
Reliant Resources, Inc.	RRI	NYSE	03/21/03	291,438,000	Company	Securities Related		
AFC Enterprises, Inc.	AFCE	Nasdaq	03/24/03	28,600,000	Company and Auditor	Restructuring, Assets or Inventory	Cost or Expense	
Flow International Corporation	FLOW	Nasdaq	03/24/03	15,348,000	Company	Cost or Expense	Revenue	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
UnumProvident Corporation	UNM	NYSE	03/24/03	241,619,400	SEC	Restructuring, Assets or Inventory		
Foamex International, Inc.	FMXI	Nasdaq	03/25/03	24,351,000	Company	Reclassification		
Rotech Healthcare, Inc.	ROHI	OTC	03/25/03	25,200,000	Company	Restructuring, Assets or Inventory		
Foster Wheeler Ltd.	FWC	NYSE	03/26/03	41,035,000	Company	Cost or Expense		
Moore Medical Corp	MMD	Amex	03/26/03	3,190,000	Company	Reclassification	Cost or Expense	
Networks Associates, Inc.	NET	NYSE	03/26/03	159,552,000	SEC	Revenue		
T-NETIX, Inc.	TNTX	Nasdaq	03/26/03	15,052,000	Company	Cost or Expense		
Watts Industries, Inc.	WTS	NYSE	03/26/03	27,264,000	Company	Other		
Halliburton Company	HAL	NYSE	03/27/03	436,000,000	Company	Cost or Expense		
Cognitronics Corporation	CGN	Amex	03/28/03	5,654,494	Company	Cost or Expense		
Fleming Companies, Inc.	FLM	NYSE	03/28/03	53,950,000	Company	Other		
Newmont Mining Corporation	NEM	NYSE	03/28/03	408,242,000	Company	Restructuring, Assets or Inventory		
PAR Technology Corporation	PTC	NYSE	03/28/03	8,767,000	Company and Auditor	Revenue		
PubliCARD, Inc.	CARD	OTC	03/28/03	26,103,402	Company	Cost or Expense		
The Commerce Group, Inc.	CGI	NYSE	03/28/03	32,263,706	Company and Auditor	Securities Related		
AHL Services, Inc.	AHLS	Nasdaq	03/31/03	15,247,000	Company	Reclassification	Other	
America West Holdings Corporation	AWA	NYSE	03/31/03	33,713,000	Company	Restructuring, Assets or Inventory		
American States Water Company	AWR	NYSE	03/31/03	15,194,000	Company	Revenue	Cost or Expense	
Books-A-Million, Inc.	BAMM	Nasdaq	03/31/03	16,220,000	Company	Revenue		
Capital Bank Corporation	CBKN	Nasdaq	03/31/03	6,904,526	Company	Acquisition or Merger		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Charter Communications, Inc.	CHTR	Nasdaq	03/31/03	294,466,137	Company	Cost or Expense	Securities Related	
Core Laboratories N.V.	CLB	NYSE	03/31/03	32,520,000	Company	Other	Cost or Expense	Revenue
D&E Communications, Inc.	DECC	Nasdaq	03/31/03	15,421,000	Company	Restructuring, Assets or Inventory	Reclassification	
deCODE genetics	DCGN	Nasdaq	03/31/03	51,156,718	Company	Revenue	Cost or Expense	
ESG Re Ltd.	ESREF	OTC	03/31/03	11,884,173	Unknown	Related Party Transaction	Other	
Gemstar-TV Guide International Inc.	GMSTE	Nasdaq	03/31/03	408,156,000	Company and Auditor	Restructuring, Assets or Inventory	Cost or Expense	Revenue
Gold Banc Corporation, Inc.	GLDB	Nasdaq	03/31/03	38,128,000	Unknown	Other		
Imclone Systems Inc.	IMCL	Nasdaq	03/31/03	73,653,000	Company	Securities Related	Cost or Expense	Other
Massey Energy Company	MEE	NYSE	03/31/03	74,531,000	SEC	Reclassification	Cost or Expense	Securities Related
OneSource Technologies, Inc	OSRC	OTC	03/31/03	37,246,402	Unknown	Cost or Expense	Securities Related	Other
OpenTV Corporation	OPTV	Nasdaq	03/31/03	72,275,480	Company	Restructuring, Assets or Inventory	Securities Related	Reclassification
Pico Holdings, Inc.	PICO	Nasdaq	03/31/03	12,379,042	Unknown	Securities Related	Restructuring, Assets or Inventory	
Scott's Liquid Gold-Inc.	SLGD	OTC	03/31/03	10,153,100	Company	Cost or Expense	Revenue	
AstroPower, Inc.	APWRE	Nasdaq	04/01/03	22,682,839	Unknown	Revenue		
Fischer Imaging Corporation	FIMG	Nasdaq	04/01/03	9,325,000	Company and Auditor	Revenue	Restructuring, Assets or Inventory	
Gateway, Inc.	GTW	NYSE	04/01/03	324,072,000	Unknown	Revenue		
Hines Horticulture, Inc.	HORT	Nasdaq	04/01/03	22,072,549	Company and Auditor	Restructuring, Assets or Inventory		
Northwestern Corporation	NOR	NYSE	04/01/03	37,397,000	Company	Cost or Expense	Revenue	
Abington Bancorp, Inc.	ABBKE	Nasdaq	04/02/03	3,955,000	Company	Restructuring, Assets or Inventory		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Crystallex International Corporation	KRY	Amex	04/03/03	118,309,198	Company	Securities Related		
Ariba, Inc.	ARBA	Nasdaq	04/10/03	267,002,000	Company	Securities Related	Acquisition or Merger	Revenue
Sharper Image Corporation	SHRP	Nasdaq	04/14/03	15,717,000	Company	Revenue	Cost or Expense	Securities Related
Aquila, Inc.	ILA	NYSE	04/15/03	194,300,000	Unknown	Reclassification	Restructuring, Assets or Inventory	
Digital Video Systems, Inc.	DVID	Nasdaq	04/15/03	6,487,000	Company	Related Party Transaction		
Electro Scientific Industries, Inc.	ESIO	Nasdaq	04/15/03	27,782,000	Company	Other		
First Southern Bancshares, Inc.	FSTH	OTC	04/15/03	1,256,715	Unknown	Cost or Expense		
Gold Banc Corporation, Inc.	GLDB	Nasdaq	04/15/03	38,128,000	Company	Other	Restructuring, Assets or Inventory	Securities Related
Provident Financial Group, Inc.	PFGI	Nasdaq	04/15/03	50,766,000	Auditor	Reclassification		
Stronghold Technologies, Inc.	SGHT	OTC	04/15/03	11,304,347	Company and Auditor	Revenue		
Crescent Banking Company	CSNT	Nasdaq	04/16/03	2,565,108	Company	Cost or Expense	Revenue	
Huntington Bancshares, Inc.	HBAN	Nasdaq	04/16/03	232,805,000	Auditor	Reclassification		
US Dataworks, Inc.	UDW	Amex	04/17/03	60,841,738	Company and Auditor	Acquisition or Merger		
Avery Communications, Inc.	AVYC	OTC	04/18/03	888,483	Unknown	Restructuring, Assets or Inventory		
AFC Enterprises, Inc.	AFCEE	Nasdaq	04/22/03	28,600,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
The Perrigo Company	PRGO	Nasdaq	04/23/03	71,158,000	Company	Cost or Expense		
Microtune, Inc.	TUNEE	Nasdaq	04/29/03	49,773,000	Company	Revenue		
Phelps Dodge Corporation	PD	NYSE	04/29/03	88,600,000	Company	Restructuring, Assets or Inventory	Cost or Expense	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Placer Dome Inc.	PDG	NYSE	04/29/03	411,300,000	Unknown	Restructuring, Assets or Inventory		
U.S. Liquids Inc.	USL	Amex	04/29/03	16,233,000	Company	Cost or Expense	Restructuring, Assets or Inventory	
Value City Department Stores, Inc.	VCD	NYSE	04/29/03	33,673,000	Unknown	Securities Related		
Wilson's The Leather Experts Inc.	WLSN	Nasdaq	05/02/03	20,480,000	Company	Cost or Expense		
Computer Associates International, Inc.	CA	NYSE	05/06/03	580,000,000	Company and Auditor	Revenue		
eUniverse, Inc.	EUNI	Nasdaq	05/06/03	26,505,000	Company	Revenue		
IXOS Software AG	XOSY	Nasdaq	05/06/03	21,059,116	Company	Revenue		
Rayonier Inc.	RYN	NYSE	05/07/03	42,516,508	Auditor	Cost or Expense		
Artisoft, Inc.	ASFT	Nasdaq	05/08/03	2,889,000	SEC	Securities Related		
Callifornia Micro Devices Corporation	CAMD	Nasdaq	05/08/03	15,885,000	Company	Cost or Expense		
Carolina Group	CG	NYSE	05/08/03	39,910,000	Unknown	Restructuring, Assets or Inventory		
AMERCO	UHAL	Nasdaq	05/12/03	19,825,852	SEC	Related Party Transaction		
Applix, Inc.	APLX	Nasdaq	05/13/03	12,649,000	Unknown	Acquisition or Merger		
IXYS Corporation	SYXI	Nasdaq	05/13/03	33,116,000	Company	Restructuring, Assets or Inventory		
PW Eagle, Inc.	PWEI	Nasdaq	05/14/03	6,820,000	Company	Revenue		
AirNet Communications Corporation	ANCC	Nasdaq	05/15/03	23,854,132	Company	Securities Related		
Canyon Resources Corporation	CAU	Amex	05/15/03	21,021,100	Company	Cost or Expense		
Detrex, Corporation	DTRX	Nasdaq	05/15/03	1,583,414	Auditor	Cost or Expense		
ElkCorporation	ELK	NYSE	05/15/03	19,600,000	Company	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
TeamStaff, Inc.	TSTF	Nasdaq	05/15/03	15,683,844	Company and Auditor	Restructuring, Assets or Inventory	Cost or Expense	Revenue
Vectren Corporation	VVC	NYSE	05/15/03	68,100,000	Company	Revenue	Other	
Vical Corporation	VICL	Nasdaq	05/15/03	20,091,344	Unknown	Revenue		
CPI Corporation	CPY	NYSE	05/16/03	8,100,868	SEC	Revenue		
Shurgard Storage Centers, Inc.	SHU	NYSE	05/16/03	35,953,318	Auditor	Securities Related		
Touch America Holdings, Inc.	TCAHQ	OTC	05/16/03	103,737,000	SEC	Cost or Expense		
Varco International, Inc.	VRC	NYSE	05/16/03	97,970,000	Company	Revenue		
Viad Corporation	VVI	NYSE	05/16/03	86,508,000	Company and Auditor	Securities Related		
Clean Harbors, Inc.	CLHB	Nasdaq	05/20/03	13,436,000	Company and Auditor	Restructuring, Assets or Inventory		
Hollinger International, Inc.	HLR	NYSE	05/20/03	86,869,000	Company	Restructuring, Assets or Inventory		
Rural/Metro Corporation	RURL	Nasdaq	05/20/03	16,116,000	Company	Other	Revenue	
SIFCO Industries, Inc.	SIF	Amex	05/20/03	5,252,000	Company	Cost or Expense		
Aerosonic Corporation	AIM	Amex	05/22/03	3,921,019	Company	Restructuring, Assets or Inventory	Revenue	Cost or Expense
Computerized Thermal Imaging, Inc.	CIO	Amex	05/22/03	91,669,483	Unknown	Cost or Expense		
Sports Club Company, Inc.	SCYL	OTC	05/23/03	18,326,000	Auditor	Revenue		
Audiovox Corporation	VOXXE	Nasdaq	05/29/03	21,873,875	SEC	Revenue	Restructuring, Assets or Inventory	Cost or Expense
Monro Muffler Brake, Inc.	MNRO	Nasdaq	05/30/03	9,587,000	Unknown	Revenue		
BAA PLC	BAAPF	OTC	06/03/03	1,172,000,000	Unknown	Cost or Expense		
National Vision, Inc.	NVI	Amex	06/04/03	5,099,000	Company	Reclassification		
Intervice, Inc.	INTV	Nasdaq	06/09/03	34,360,000	Unknown	Restructuring, Assets or Inventory		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Interferon Sciences, Inc.	IFSC	OTC	06/10/03	36,292,142	Unknown	Restructuring, Assets or Inventory	Cost or Expense	
Video Display Corporation	VIDE	Nasdaq	06/12/03	4,922,000	Unknown	Cost or Expense		
Tyco International Ltd.	TYC	NYSE	06/16/03	2,203,800,000	SEC	Cost or Expense		
Alliance Atlantis Communications Inc.	AACB	Nasdaq	06/18/03	42,800,000	Auditor	Restructuring, Assets or Inventory		
Cypress Semiconductor Corporation	CY	NYSE	06/19/03	122,941,000	Company	Securities Related		
LaSalle Hotel Properties	LHO	NYSE	06/20/03	18,912,120	Unknown	Restructuring, Assets or Inventory	Revenue	
Warrantech Corporation	WTEC	OTC	06/25/03	15,672,197	SEC	Revenue		
Cryo-Cell International, Inc.	CCCEC	Nasdaq	06/27/03	11,352,379	Company and Auditor	Revenue	Cost or Expense	
PG&E Corporation	PCG	NYSE	06/27/03	409,000,000	Company	Reclassification		
The Singing Machine Company	SMD	Amex	06/27/03	8,278,469	Unknown	Cost or Expense		
3D Systems Corporation	TDSCE	Nasdaq	06/30/03	12,778,000	Auditor	Revenue		
AXA	AXA	NYSE	06/30/03	1,778,000,000	Company	Securities Related		
Catalina Marketing Corporation	POS	NYSE	06/30/03	52,569,000	Company	Revenue		
Polymedica Corporation	PLMD	Nasdaq	06/30/03	25,810,000	Unknown	Cost or Expense		
Verizon Communications Inc.	VZ	NYSE	07/01/03	2,786,000,000	Unknown	Revenue	Cost or Expense	
Tractor Supply Company	TSCO	Nasdaq	07/02/03	40,553,000	Unknown	Cost or Expense		
Zindart Ltd.	ZNDT	Nasdaq	07/02/03	9,044,000	Auditor	Cost or Expense		
Cryopak Industries Inc.	CYPKF	OTC	07/03/03	35,114,346	Unknown	Revenue	Securities Related	Restructuring, Assets or Inventory
Imaging Technologies Corporation	IMTO	OTC	07/07/03	240,556,000	SEC	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Crystallex International Corporation	KRY	Amex	07/09/03	118,309,198	Company and Auditor	Securities Related		
Willis Lease Finance Corporation	WLFC	Nasdaq	07/14/03	8,874,000	Company	Cost or Expense		
Electro Scientific Industries, Inc.	ESIOE	Nasdaq	07/15/03	27,745,000	Company	Cost or Expense	Revenue	
Fisher Communications, Inc.	FSCI	Nasdaq	07/18/03	8,595,000	Auditor	Restructuring, Assets or Inventory		
Intrepid Capital Corporation	ICAP	OTC	07/18/03	3,399,183	Company and Auditor	Cost or Expense		
IDT Corporation	IDT	NYSE	07/21/03	80,262,000	SEC	Restructuring, Assets or Inventory		
Northeast Pennsylvania Financial Corporation	NEPF	Nasdaq	07/21/03	3,934,135	Unknown	Revenue		
Riverstone Networks, Inc.	RSTN	Nasdaq	07/21/03	126,319,000	Company	Revenue		
Riverstone Networks, Inc.	RSTNE	Nasdaq	07/22/03	126,319,000	Company	Revenue		
AOL Time Warner Inc.	AOL	NYSE	07/23/03	4,677,300,000	SEC	Revenue		
Quest Software, Inc.	QSFT	Nasdaq	07/23/03	92,195,000	Company	Revenue		
Scientific Games Corporation	SGMS	Nasdaq	07/24/03	89,228,000	Unknown	Acquisition or Merger		
Elan Corporation, plc	ELN	NYSE	07/30/03	386,200,000	SEC	Related Party Transaction		
Hanover Compressor Company	HC	NYSE	07/30/03	82,004,000	Company	Securities Related		
Impath Inc.	IMPH	Nasdaq	07/30/03	16,384,000	Company	Revenue		
Midwest Express Holdings, Inc.	MEH	NYSE	07/30/03	15,538,228	Company	Cost or Expense		
Handleman Company	HDL	NYSE	08/01/03	25,504,000	SEC	Revenue		
O'Sullivan Industries Holdings, Inc.	OSULP	OTC	08/04/03	1,368,000	SEC	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Asante Technologies, Inc.	ASNT	OTC	08/05/03	10,150,000	Company	Cost or Expense		
FirstEnergy Corporation	FE	NYSE	08/05/03	294,166,000	Unknown	Cost or Expense		
Millennium Chemicals Inc.	MCH	NYSE	08/06/03	64,050,943	SEC	Cost or Expense	Reclassification	
Bema Gold Corporation	BGO	Amex	08/07/03	323,475,000	Unknown	Other		
eBay, Inc.	EBAY	Nasdaq	08/11/03	656,147,000	Other	Cost or Expense		
MetLife Inc.	MET	NYSE	08/11/03	731,256,454	Unknown	Cost or Expense		
HPSC, Inc.	HDR	Amex	08/13/03	4,538,070	Company and Auditor	Reclassification		
OPNET Technologies, Inc.	OPNT	Nasdaq	08/13/03	20,479,000	Company and Auditor	Revenue		
BearingPoint, Inc.	BE	NYSE	08/14/03	185,637,693	Company	Restructuring, Assets or Inventory	Acquisition or Merger	Revenue
Internet Pictures Corporation	IPIX	Nasdaq	08/14/03	7,613,000	Company	Securities Related		
Perot Systems Corporation	PER	NYSE	08/14/03	114,694,000	Auditor	Revenue		
Smith & Wesson Holding Corporation	SWB	Amex	08/14/03	37,126,451	Unknown	Cost or Expense	Acquisition or Merger	
Stonepath Group, Inc.	STG	Amex	08/14/03	38,082,567	SEC	Restructuring, Assets or Inventory		
First Southern Bancshares, Inc.	FSTH	OTC	08/15/03	1,453,539	Unknown	Revenue		
Arden Group, Inc.	ARDNA	Nasdaq	08/18/03	3,382,016	Unknown	Cost or Expense		
Onyx Acceptance Corporation	ONYX	Nasdaq	08/19/03	6,002,979	Company and Auditor	Restructuring, Assets or Inventory	Acquisition or Merger	
The Andersons, Inc.	ANDE	Nasdaq	08/19/03	7,106,000	Company and Auditor	Revenue		
EP MedSystems, Inc.	EPMD	Nasdaq	08/20/03	18,766,433	Unknown	Securities Related		
AMERCO	UHAEQ	Nasdaq	08/25/03	20,514,958	Unknown	Cost or Expense	Restructuring, Assets or Inventory	
AmeriCredit Corporation	ACF	NYSE	08/25/03	137,807,775	Company and Auditor	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
BIOLASE Technology, Inc.	BLTIE	Nasdaq	08/29/03	23,037,000	Company	Revenue		
Accredo Health, Inc.	ACDO	Nasdaq	09/04/03	48,554,127	Unknown	Revenue		
Counsel Corporation	CXSN	Nasdaq	09/04/03	25,596,000	Unknown	Acquisition or Merger		
Fidelity Southern Corporation	LION	Nasdaq	09/10/03	8,991,252	Company	Cost or Expense		
Western Wireless Corporation	WWCA	Nasdaq	09/11/03	82,348,000	Company	Cost or Expense	Other	
Fisher Communications, Inc.	FSCI	Nasdaq	09/15/03	8,595,000	Company	Cost or Expense		
FactSet Research Systems Inc.	FDS	NYSE	09/16/03	35,540,000	Company	Revenue		
National Construction Inc.	NATS	OTC	09/18/03	14,406,000	Unknown	Other		
Endocare Inc.	ENDO	OTC	09/26/03	24,162,090	Company and Auditor	Revenue	Cost or Expense	Other
SportsLine.com, Inc.	SPLN	Nasdaq	09/26/03	43,669,743	Company	Cost or Expense	Reclassification	Securities Related
MAPICS, Inc.	MAPX	Nasdaq	09/28/03	25,928,000	Unknown	Acquisition or Merger		
Rural/Metro Corporation	RUREC	Nasdaq	09/29/03	17,286,000	SEC	Cost or Expense	Revenue	
Sun Microsystems, Inc.	SUNW	Nasdaq	09/29/03	3,190,000,000	Company	Cost or Expense		
Frontline Communications Corporation	FNT	Amex	10/06/03	11,069,102	Company	Securities Related		
Computer Associates International, Inc.	CA	NYSE	10/08/03	579,000,000	Company and Auditor	Revenue		
Lindsay Manufacturing Company	LNN	NYSE	10/13/03	148,250,000	Unknown	Revenue		
Analogic Corporation	ALOG	Nasdaq	10/15/03	13,547,000	Unknown	Revenue	Related Party Transaction	
Huntington Bancshares, Inc.	HBAN	Nasdaq	10/15/03	230,966,000	Unknown	Cost or Expense	Revenue	Other
Jacuzzi Brands, Inc.	JJZ	NYSE	10/16/03	75,300,000	SEC	Acquisition or Merger		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Crown Financial Group, Inc.	MHMY and CFGI	Nasdaq	10/17/03	9,955,182	Company	Other		
Sterling Bancshares, Inc.	SBIB	Nasdaq	10/21/03	44,852,000	Company	Restructuring, Assets or Inventory		
Goodyear Tire & Rubber Company	GT	NYSE	10/22/03	175,300,000	Company	Other	Cost or Expense	
ProLogis	PLD	NYSE	10/22/03	187,222,000	Unknown	Securities Related		
Nortel Networks, Corporation	NT	NYSE	10/23/03	4,338,000,000	Company	Cost or Expense	Revenue	Reclassification
Outback Steakhouse, Inc.	OSI	NYSE	10/23/03	78,354,000	SEC	Cost or Expense		
Trinity Biotech plc	TRIB	Nasdaq	10/23/03	50,583,247	Unknown	Other		
Waypoint Financial Corporation	WYPT	Nasdaq	10/23/03	33,065,457	Unknown	Reclassification		
Pechiney	PY	NYSE	10/24/03	157,041,628	Company	Other		
Sapient Corporation	SAPE	Nasdaq	10/24/03	121,188,000	Unknown	Revenue		
Isolagen, Inc.	ILE	Amex	10/27/03	19,726,478	SEC	Cost or Expense	Securities Related	
Federal National Mortgage Association	FNM	NYSE	10/29/03	976,000,000	Company	Securities Related		
Thomas Group, Inc.	TGIS	OTC	10/29/03	10,169,575	Unknown	Cost or Expense		
STAAR Surgical Company	STAA	Nasdaq	10/30/03	18,281,000	Company	Revenue		
Aerosonic Corporation	AIM	Amex	10/31/03	3,921,019	Company	Restructuring, Assets or Inventory	Revenue	
Northeast Pennsylvania Financial Corporation	NEPF	Nasdaq	10/31/03	4,084,574	Unknown	Revenue		
Anchor Glass Container Corporation	AGCC	Nasdaq	11/03/03	16,364,196	Unknown	Securities Related		
Optical Communication Products, Inc.	OCPI	Nasdaq	11/03/03	112,287,000	Company	Securities Related		
CryoLife, Inc.	CRY	NYSE	11/04/03	19,684,000	Unknown	Cost or Expense		
Wickes Inc.	WIKS	OTC	11/04/03	8,307,984	Unknown	Reclassification		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
CarrAmerica Realty Corporation	CRE	NYSE	11/05/03	53,794,000	SEC	Securities Related		
Cablevision Systems Corporation	CVC	NYSE	11/11/03	286,716,000	Company	Cost or Expense		
PlanVista Corporation	PVST	OTC	11/11/03	16,899,000	Unknown	Securities Related		
Conolog Corporation	CNLG	Nasdaq	11/12/03	1,300,013	Unknown	Restructuring, Assets or Inventory		
Tenneco Automotive Inc.	TEN	NYSE	11/13/03	42,187,011	Company	Revenue	Cost or Expense	
U.S. Concrete, Inc.	RMIX	Nasdaq	11/13/03	28,105,000	Unknown	Restructuring, Assets or Inventory		
Vail Resorts, Inc.	MTN	NYSE	11/13/03	35,286,000	Unknown	Cost or Expense	Restructuring, Assets or Inventory	
Washington Mutual, Inc.	WM	NYSE	11/13/03	921,757,000	Unknown	Revenue		
Sandy Spring Bancorp, Inc.	SASR	Nasdaq	11/14/03	14,677,000	Company and Auditor	Cost or Expense		
United Security Bancshares	UBFO	Nasdaq	11/14/03	5,512,000	SEC	Revenue		
VantageMed Corporation	VMDC	OTC	11/14/03	8,400,000	Unknown	Cost or Expense		
VaxGen, Inc.	VXGN	Nasdaq	11/14/03	18,916,000	Unknown	Securities Related		
Friedman's Inc.	FRM	NYSE	11/17/03	19,142,000	Unknown	Other		
MDSI Mobile Data Solutions Inc.	MDSI	Nasdaq	11/17/03	8,201,000	Company	Revenue		
Atwood Oceanics, Inc.	ATW	NYSE	11/18/03	13,852,301	Company	Cost or Expense		
5G Wireless Communications, Inc.	FGWC	OTC	11/19/03	120,043,524	Company	Securities Related		
Digital Generation Systems, Inc.	DGIT	Nasdaq	11/19/03	74,891,000	Company	Cost or Expense		
Dynex Capital, Inc.	DX	NYSE	11/19/03	10,873,903	Unknown	Securities Related		
Helmerich & Payne, Inc.	HP	NYSE	11/19/03	50,168,655	Company	Restructuring, Assets or Inventory		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Natural Health Trends Corporation	NHLC	OTC	11/19/03	5,688,099	Company	Revenue	Cost or Expense	
SportsLine.com, Inc.	SPLN	Nasdaq	11/19/03	43,502,652	Company and Auditor	Revenue	Cost or Expense	
Virbac Corporation	VBACE	Nasdaq	11/24/03	22,234,000	Company and Auditor	Revenue	Restructuring, Assets or Inventory	
Cotelligent, Inc.	CGZT	OTC	11/25/03	13,324,217	Unknown	Securities Related		
Capital Environmental Resource Inc.	CERI	Nasdaq	11/26/03	38,782,000	Unknown	Securities Related		
Financial Industries Corporation	FNIN	Nasdaq	11/26/03	9,634,000	Unknown	Securities Related		
Mercury Air Group, Inc.	MAX	Amex	12/02/03	3,268,211	Company and Auditor	Other	Securities Related	Reclassification
First Southern Bancshares, Inc.	FSTH	OTC	12/03/03	1,463,103	Unknown	Securities Related		
Verdisys, Inc.	VDYS	OTC	12/04/03	34,404,860	Unknown	Revenue	Other	Reclassification
Keithley Instruments, Inc.	KEI	NYSE	12/08/03	15,487,000	Company and Auditor	Reclassification		
Greenland Corporation	GRLC	OTC	12/09/03	197,436,000	Unknown	Cost or Expense		
VendingData Corporation	VNDC	OTC	12/10/03	8,134,173	Unknown	Revenue		
Richardson Electronics, Ltd.	RELL	Nasdaq	12/18/03	14,361,000	Company and Auditor	Cost or Expense		
Citizens Bancshares Corporation	CZBS	OTC	12/22/03	2,073,000	Auditor	Securities Related		
First Sentinel Bancorp, Inc.	FSLA	Nasdaq	12/22/03	27,358,536	Company	Cost or Expense		
Whitehall Jewellers, Inc.	JWL	NYSE	12/22/03	14,098,000	Unknown	Restructuring, Assets or Inventory	Cost or Expense	Other
NAPCO Security Systems, Inc.	NSSCE	Nasdaq	12/29/03	3,488,567	Unknown	Cost or Expense		
Stonepath Group, Inc.	STG	Amex	12/29/03	39,918,712	Company	Related Party Transaction		
Micromuse Inc.	MUSE	Nasdaq	12/30/03	82,063,000	Unknown	Cost or Expense		
TALX Corporation	TALX	Nasdaq	01/05/04	14,023,878	Company	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Castle Energy Corporation	CECX	Nasdaq	01/06/04	6,889,729	Unknown	Cost or Expense		
Axcan Pharma Inc.	AXCA	Nasdaq	01/07/04	45,562,336	Unknown	Securities Related		
Royal Dutch Petroleum Company	RD	NYSE	01/09/04	2,083,500,000	Company	Restructuring, Assets or Inventory	Securities Related	Cost or Expense
Shell Transport and Trading Company, PLC	SC	NYSE	01/09/04	1,604,150,454	Company	Restructuring, Assets or Inventory	Securities Related	Cost or Expense
Metromedia International Group, Inc.	MTRM	OTC	01/12/04	94,035,000	Company	Restructuring, Assets or Inventory	Securities Related	
Advanced Marketing Services, Inc.	MKT	NYSE	01/14/04	19,624,000	Company	Revenue		
United States Exploration, Inc.	UXP	Amex	01/14/04	18,891,167	SEC	Revenue		
National City Corporation	NCC	NYSE	01/15/04	643,004,817	SEC	Securities Related		
Adecco S.A.	ADO	NYSE	01/16/04	805,312,696	Company	Revenue		
Wells Fargo & Company	WFC	NYSE	01/16/04	1,721,200,000	Unknown	Reclassification		
Medicsight, Inc.	MSHT	OTC	01/20/04	21,154,874	Company	Securities Related	Restructuring, Assets or Inventory	
Rag Shops, Inc.	RAGS	Nasdaq	01/20/04	4,797,983	Company	Restructuring, Assets or Inventory		
Foamex International, Inc.	FMXI	Nasdaq	01/22/04	24,394,000	Company	Restructuring, Assets or Inventory	Reclassification	
Core Molding Technologies, Inc.	CMT	Amex	01/26/04	9,778,680	Company	Restructuring, Assets or Inventory		
John B. Sanfilippo & Sons Inc.	JBSS	Nasdaq	01/27/04	9,606,761	Company	Cost or Expense		
Cadence Design Systems, Inc.	CDN	NYSE	01/28/04	271,477,000	Company	Restructuring, Assets or Inventory	Other	
Captaris, Inc.	CAPA	Nasdaq	01/30/04	32,293,000	Company	Cost or Expense		
Take-Two Interactive Software, Inc.	TTWO	Nasdaq	01/30/04	43,297,000	SEC	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
El Paso Corporation	EP	NYSE	02/02/04	638,000,000	Company	Restructuring, Assets or Inventory		
Kerzner International Ltd.	KZL	NYSE	02/02/04	33,884,075	Company and Auditor	Restructuring, Assets or Inventory		
KSW Inc	KSWW	OTC	02/02/04	5,470,311	Company	Related Party Transaction		
Principal Financial Group, Inc.	PFG	NYSE	02/02/04	322,000,000	Company	Securities Related		
Quality Distribution, Inc.	QLTY	Nasdaq	02/02/04	19,114,000	Company	Revenue		
Flowserve Corporation	FLS	NYSE	02/03/04	55,429,000	Company	Restructuring, Assets or Inventory		
Diageo plc	DEO	NYSE	02/04/04	757,750,000	Unknown	Cost or Expense		
LION bioscience AG	LEON	Nasdaq	02/04/04	19,870,175	Company and Auditor	Revenue		
Commerce One, Inc.	CMRC	Nasdaq	02/05/04	30,431,000	Unknown	Reclassification		
Great American Bancorp Inc.	GTPS	Nasdaq	02/05/04	824,155,000	Auditor	Securities Related		
The GEO Group, Inc.	GGI	NYSE	02/05/04	9,712,000	Unknown	Cost or Expense		
PepsiCo Inc	PEP	NYSE	02/09/04	1,736,000,000	Company	Cost or Expense		
CNA Surety Corporation	SUR	NYSE	02/11/04	43,055,000	Unknown	Revenue		
Health Net, Inc.	HNT	NYSE	02/11/04	113,235,000	Auditor	Cost or Expense		
Vital Images, Inc.	VTAL	Nasdaq	02/11/04	11,338,829	Company	Reclassification		
Tripos, Inc.	TRPS	Nasdaq	02/12/04	9,047,000	Company	Revenue		
HickoryTech Corporation	HTCO	Nasdaq	02/16/04	13,020,000	Company	Cost or Expense		
Cincinnati Bell Inc.	CBB	NYSE	02/17/04	253,600,000	Company	Cost or Expense	Revenue	
Marsh Supermarkets, Inc.	MARSA AND MARSB	Nasdaq	02/17/04	8,050,000	Unknown	Restructuring, Assets or Inventory		
National R.V. Holdings, Inc.	NVH	NYSE	02/17/04	10,334,000	Company	Restructuring, Assets or Inventory		
OM Group, Inc.	OMG	NYSE	02/17/04	28,587,000	SEC	Restructuring, Assets or Inventory		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Young Broadcasting Inc.	YBTVA	Nasdaq	02/17/04	19,737,156	SEC	Restructuring, Assets or Inventory		
Calais Resources Inc.	CAAUF	OTC	02/18/04	10,812,795	Other	Other	Restructuring, Assets or Inventory	Related Party Transaction
Ceridian Corporation	CEN	NYSE	02/18/04	153,072,000	Company and Auditor	Revenue		
JLG Industries, Inc.	JLG	NYSE	02/18/04	44,013,000	Company	Revenue		
Sauer-Danfoss Inc.	SHS	NYSE	02/18/04	47,659,284	Unknown	Cost or Expense		
Terex Corporation	TEX	NYSE	02/18/04	50,600,000	Company	Cost or Expense		
HCC Insurance Holdings, Inc.	HCC	NYSE	02/19/04	65,416,000	Company and Auditor	Revenue		
Health & Nutrition Systems International, Inc.	HNNS	OTC	02/19/04	3,832,813	Unknown	Cost or Expense		
Voxware, Inc.	VOXW	OTC	02/19/04	36,684,000	Company and Auditor	Securities Related	Cost or Expense	Revenue
Liquidmetal Technologies, Inc.	LQMTE	Nasdaq	02/20/04	41,610,000	Unknown	Revenue		
Goodrich Corporation	GR	NYSE	02/24/04	119,900,000	Other	Revenue		
Alaska Air Group, Inc.	ALK	NYSE	02/26/04	26,778,000	Company	Restructuring, Assets or Inventory		
Insight Communications Company, Inc.	ICCI	Nasdaq	02/26/04	59,661,000	Company	Securities Related		
Alpharma Inc.	ALO	NYSE	02/27/04	52,010,000	Unknown	Other	Reclassification	
Avalon Correctional Services, Inc.	CITY	Nasdaq	02/27/04	6,187,622	SEC	Restructuring, Assets or Inventory		
Archon Corporation	ARHN	OTC	03/01/04	6,221,431	Company	Other		
IMPAC Medical Systems, Inc.	IMPCE	Nasdaq	03/01/04	10,315,000	Company	Revenue		
Cablevision Systems Corporation	CVC	NYSE	03/02/04	286,842,000	Company and Auditor	Cost or Expense		
Granite Broadcasting Corporation	GBTVK	OTC	03/02/04	19,319,460	SEC	Restructuring, Assets or Inventory		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Metris Companies Inc.	MXT	NYSE	03/02/04	89,382,000	Unknown	Securities Related		
Ace Ltd.	ACE	NYSE	03/05/04	284,289,568	Unknown	Securities Related		
Annuity and Life Re (Holdings), Ltd.	ANR	NYSE	03/08/04	25,880,202	Company	Cost or Expense		
Gray Television, Inc.	GTN	NYSE	03/08/04	50,503,000	Company	Reclassification		
Safescript Pharmacies Inc.	SAFS	OTC	03/08/04	6,794,834	SEC	Revenue		
Tower Automotive, Inc.	TWR	NYSE	03/08/04	58,110,000	Company and Auditor	Revenue	Cost or Expense	
Internet Corporation	INMT	Nasdaq	03/09/04	25,676,000	Unknown	Cost or Expense		
Nortel Networks, Corporation	NT	NYSE	03/10/04	4,379,000,000	Unknown	Other		
Bally Total Fitness Holding Corporation	BFT	NYSE	03/11/04	33,171,836	Company	Revenue		
Echostar Communications Corporation	DISH	Nasdaq	03/11/04	478,919,000	SEC	Reclassification		
Lennox International, Inc.	LII	NYSE	03/11/04	59,500,000	Company	Revenue		
Bristol-Myers Squibb Company	BMJ	NYSE	03/15/04	1,976,000,000	Company	Reclassification	Cost or Expense	
Middlesex Water Company	MSEX	Nasdaq	03/15/04	11,411,304	Unknown	Reclassification		
P.F. Chang's China Bistro, Inc.	PFCB	Nasdaq	03/15/04	26,038,000	SEC	Reclassification	Related Party Transaction	Restructuring, Assets or Inventory
Paxson Communications Corporation	PAX	Amex	03/15/04	67,540,702	Unknown	Acquisition or Merger		
Quovadx, Inc.	QVDX	Nasdaq	03/15/04	39,279,000	Company	Revenue		
Service Corporation International	SRV	NYSE	03/15/04	353,088,000	Unknown	Revenue		
SPSS Inc.	SPSS	Nasdaq	03/15/04	17,228,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
The Phoenix Companies, Inc.	PNX	NYSE	03/15/04	102,301,000	Company	Restructuring, Assets or Inventory		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Verdisys, Inc.	VDYS	OTC	03/15/04	30,259,880	SEC	Revenue		
Veritas Software Corporation	VRTS	Nasdaq	03/15/04	444,921,000	Company	Revenue	Cost or Expense	Acquisition or Merger
CMS Energy Corporation	CMS	NYSE	03/17/04	161,100,000	SEC	Related Party Transaction		
MedicalCV Inc.	MDCVU	OTC	03/17/04	9,489,670	Company	Reclassification		
Evans & Sutherland Computer Corporation	ESCC	Nasdaq	03/18/04	10,488,000	Company	Revenue	Cost or Expense	
Lattice Semiconductor Corporation	LSCC	Nasdaq	03/18/04	112,627,000	Company	Revenue		
Gyrodyne Company of America Inc.	GYRO	Nasdaq	03/22/04	1,155,838	Company	Restructuring, Assets or Inventory		
Asconi Corporation	ACD	Amex	03/23/04	12,048,933	SEC	Securities Related	Cost or Expense	
Cellegy Pharmaceuticals, Inc.	CLGY	Nasdaq	03/24/04	20,087,000	Company	Securities Related		
Blue Ridge Energy, Inc.	BREY	OTC	03/25/04	7,516,094	Company	Cost or Expense		
Comarco, Inc.	CMRO	Nasdaq	03/25/04	7,285,000	Company	Cost or Expense		
Westar Energy, Inc.	WR	NYSE	03/25/04	74,464,910	Company	Reclassification		
Claimsnet.com Inc.	CLAI	OTC	03/26/04	20,537,000	Company	Cost or Expense		
Credit Suisse Group	CSR	NYSE	03/26/04	1,110,819,481	Company	Cost or Expense		
Shurgard Storage Centers, Inc.	SHU	NYSE	03/26/04	45,654,000	Company	Cost or Expense		
Key Energy Services, Inc.	KEG	NYSE	03/29/04	131,433,000	Company	Restructuring, Assets or Inventory		
Sonus Networks, Inc.	SONS	Nasdaq	03/29/04	255,592,000	Company and Auditor	Revenue	Other	
AaiPharma, Inc.	AAIL	Nasdaq	03/30/04	28,653,000	Company	Revenue		
Allied Holdings, Inc.	AHI	Amex	03/30/04	8,789,000	Company	Reclassification		
Goodrich Petroleum Corporation	GDP	NYSE	03/30/04	20,796,148	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Hollywood Media Corporation	HOLL	Nasdaq	03/30/04	26,308,112	Company and Auditor	Cost or Expense		
MSC Software Corporation	MNS	NYSE	03/30/04	42,803,000	Auditor	Revenue	Cost or Expense	Restructuring, Assets or Inventory
Scan-Optics, Inc.	SOCR	OTC	03/30/04	7,026,232	Company	Other		
SmartVideo Technologies Inc.	SMVD	OTC	03/30/04	10,084,446	Company	Reclassification		
Synagro Technologies, Inc.	SYGR	Nasdaq	03/30/04	19,775,821	Unknown	Reclassification		
Wilshire Financial Services Group Inc.	WFSG	Nasdaq	03/30/04	21,288,258	Company	Acquisition or Merger		
Data Systems & Software Inc.	DSSCE	Nasdaq	03/31/04	7,570,000	Auditor	Securities Related	Acquisition or Merger	
Kansas City Southern Industries Inc.	KSU	NYSE	03/31/04	63,811,000	Unknown	Cost or Expense		
Paxson Communications Corporation	PAX	Amex	03/31/04	67,540,702	Unknown	Cost or Expense		
Pemco Aviation Group, Inc.	PAGI	Nasdaq	03/31/04	4,544,000	Unknown	Related Party Transaction		
Premier Financial Bancorp, Inc.	PFBI	Nasdaq	03/31/04	5,235,000	Company	Restructuring, Assets or Inventory	Other	
Strategic Distribution, Inc.	STRD	Nasdaq	03/31/04	2,953,301	Company	Cost or Expense		
Dynacq Healthcare, Inc.	DYIIE	Nasdaq	04/06/04	14,962,864	SEC	Reclassification	Securities Related	
First Bancshares, Inc.	FSLO	OTC	04/06/04	.	Unknown	Securities Related	Other	
Goodyear Tire & Rubber Company	GT	NYSE	04/12/04	175,300,000	Company	Restructuring, Assets or Inventory	Cost or Expense	Other
Pro-Fac Cooperative, Inc.	PFACP	Nasdaq	04/12/04	1,833,738	Company	Restructuring, Assets or Inventory		
Nektar Therapeutics	NKTR	Nasdaq	04/13/04	83,501,000	Company and Auditor	Securities Related		
Blyth, Inc.	BTH	NYSE	04/14/04	46,105,000	Company and Auditor	Restructuring, Assets or Inventory	Reclassification	



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Prolong International Corporation	PRL	Amex	04/14/04	29,789,598	Company	Reclassification	Cost or Expense	
Royal BodyCare, Inc.	ROBE	OTC	04/14/04	20,813,667	Company and Auditor	Revenue		
Diversified Corporate Resources, Inc.	HIR	Amex	04/15/04	4,932,000	Unknown	Securities Related		
Telephone and Data Systems, Inc.	TDS	Amex	04/19/04	57,579,000	Company	Cost or Expense	Reclassification	
United States Cellular Corporation	USM	Amex	04/19/04	86,653,000	Company	Cost or Expense	Reclassification	
Computer Associates International, Inc.	CA	NYSE	04/26/04	615,000,000	Company	Revenue		
Advanced Materials Group, Inc.	ADMG	OTC	04/27/04	9,226,829	Company	Cost or Expense		
Global Crossing Ltd.	GLBC	Nasdaq	04/27/04	22,000,000	Company	Cost or Expense		
Mesa Air Group, Inc.	MESA	Nasdaq	04/30/04	42,435,000	Company	Cost or Expense		
Ascon Corporation	ACD	Amex	05/03/04	12,057,440	SEC	Related Party Transaction		
Catalina Marketing Corporation	POS	NYSE	05/03/04	52,245,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
Acclaim Entertainment, Inc.	AKLM	Nasdaq	05/05/04	109,254,000	Unknown	Reclassification		
Alpharma Inc.	ALO	NYSE	05/06/04	52,518,000	Other	Restructuring, Assets or Inventory		
Computer Associates International, Inc.	CA	NYSE	05/06/04	615,000,000	SEC	Revenue		
Tegal Corporation	TGAL	Nasdaq	05/06/04	41,812,000	Unknown	Securities Related		
Cinergy Corporation	CIN	NYSE	05/07/04	180,236,000	Unknown	Securities Related		
Biotel Inc.	BTEL	OTC	05/10/04	2,967,131	Unknown	Revenue		
Churchill Downs Inc.	CHDN	Nasdaq	05/10/04	13,460,000	Unknown	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Sierra Pacific Resources	SRP	NYSE	05/10/04	117,279,506	Unknown	Securities Related	Cost or Expense	
Alaska Air Group, Inc.	ALK	NYSE	05/11/04	26,818,000	Unknown	Reclassification		
BCSB Bankcorp, Inc.	BCSB	Nasdaq	05/12/04	5,841,516	Company	Other		
ViaSat Inc.	VSAT	Nasdaq	05/12/04	28,276,000	Unknown	Restructuring, Assets or Inventory		
Checkpoint Systems, Inc.	CKP	NYSE	05/13/04	37,200,000	Company	Cost or Expense		
Per-Se Technologies, Inc.	PSTIE	Nasdaq	05/13/04	31,530,000	Unknown	Reclassification	Revenue	Cost or Expense
Global Power Equipment Group, Inc.	GEG	NYSE	05/14/04	46,949,000	Unknown	Reclassification		
J. Alexander's Corporation	JAX	Amex	05/14/04	6,776,000	Auditor	Securities Related		
Analytical Surveys, Inc.	ANLT	Nasdaq	05/17/04	1,858,000	Company	Securities Related		
Covad Communications Group, Inc.	COVD	OTC	05/17/04	242,359,000	Company	Securities Related		
HMI Industries Inc.	HMI	OTC	05/17/04	6,746,000	SEC	Cost or Expense		
NYFIX, Inc.	NYFXE	Nasdaq	05/17/04	32,243,000	SEC	Acquisition or Merger	Securities Related	
Pegasus Communications Corporation	PGTVE	Nasdaq	05/17/04	6,016,000	Unknown	Cost or Expense		
The BISYS Group, Inc.	BSG	NYSE	05/17/04	120,575,000	Company	Revenue		
BakBone Software, Inc.	BKBOF	OTC	05/20/04	58,621,216	Company	Securities Related	Revenue	
Orthodontic Centers of America, Inc.	OCA	NYSE	05/20/04	50,270,000	Unknown	Revenue		
Commerical National Financial Corporation	CNAF	Nasdaq	05/21/04	3,427,262	Company	Acquisition or Merger		
RCG Companies Inc.	RCG	Amex	05/24/04	16,799,540	Company	Acquisition or Merger	Reclassification	
Canyon Resources Corporation	CAU	Amex	05/25/04	27,985,900	Unknown	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Grill Concepts, Inc.	GRIL	Nasdaq	05/26/04	5,590,445	Auditor	Securities Related		
Arena Resources, Inc.	ARD	Amex	05/28/04	7,183,855	Unknown	Acquisition or Merger		
Astris Energi Inc.	ASRNF	OTC	05/28/04	26,316,551	Unknown	Securities Related		
CHC Helicopter Corporation	FLI	NYSE	06/08/04	42,673,000	Unknown	Cost or Expense		
AMC Entertainment Inc.	AEN	Amex	06/09/04	37,608,000	Unknown	Cost or Expense		
Warrantech Corporation	WTEC	OTC	06/09/04	15,398,677	SEC	Revenue		
DIMON Inc.	DMN	NYSE	06/10/04	48,004,000	Unknown	Cost or Expense		
HiEnergy Technologies, Inc.	HIET	OTC	06/14/04	31,261,473	Unknown	Securities Related		
Sola International Inc.	SOL	NYSE	06/14/04	32,577,000	Company	Cost or Expense		
Lowrance Electronics, Inc.	LEIX	Nasdaq	06/15/04	4,395,000	Company	Securities Related		
Transcat, Inc.	TRNS	Nasdaq	06/21/04	6,321,000	Unknown	Reclassification		
Omnivision Technologies, Inc.	OVTI	Nasdaq	06/23/04	61,131,000	Company	Revenue		
BankAtlantic Bancorp, Inc.	BBX	NYSE	06/24/04	62,807,683	Company	Securities Related		
GoldSpring, Inc.	GSPG	OTC	06/24/04	196,355,461	Company	Acquisition or Merger		
Sonus Networks, Inc.	SONSE	Nasdaq	06/24/04	250,127,000	Company and Auditor	Revenue	Other	
Rentrak Corporation	RENT	Nasdaq	06/29/04	10,471,252	Company	Revenue		
Opticare Health Systems, Inc.	OPT	Amex	07/01/04	30,663,562	Company	Restructuring, Assets or Inventory	Reclassification	
Fonix Corporation	FNIX	OTC	07/02/04	87,435,055	Company	Acquisition or Merger		
Life Partners Holdings, Inc.	LPHI	Nasdaq	07/07/04	9,494,785	Unknown	Cost or Expense		
Newmont Mining Corporation	NEM	NYSE	07/08/04	447,060,000	Company	Reclassification		
World Heart Corporation	WHRT	Nasdaq	07/12/04	16,556,950	Company	Revenue		
Red Hat Inc.	RHAT	Nasdaq	07/13/04	195,633,000	Auditor	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Eagle Broadband, Inc.	EAG	Amex	07/15/04	209,418,000	Unknown	Acquisition or Merger		
VaxGen, Inc.	VXGNE	Nasdaq	07/19/04	20,561,000	Company	Revenue		
FormFactor, Inc.	FORM	Nasdaq	07/20/04	37,090,000	Auditor	Cost or Expense		
Taser International, Inc.	TASR	Nasdaq	07/20/04	63,948,784	Company	Cost or Expense		
Bay View Capital Corporation	BVC	NYSE	07/21/04	6,588,000	Company	Cost or Expense		
Nature's Sunshine Products, Inc.	NATR	Nasdaq	07/21/04	15,654,000	Company	Cost or Expense		
Advent Software, Inc.	ADVS	Nasdaq	07/22/04	33,179,000	Company	Securities Related		
Baxter International Inc.	BAX	NYSE	07/22/04	619,000,000	Company	Revenue	Other	
Crosstex Energy, Inc.	XTXI	Nasdaq	07/22/04	12,918,000	Company	Other		
Crosstex Energy, L.P.	XTEX	Nasdaq	07/22/04	18,662,000	Company	Other		
Impac Mortgage Holdings, Inc.	IMH	NYSE	07/22/04	65,939,000	Unknown	Revenue	Reclassification	
Middleby Corporation	MIDD	Nasdaq	07/22/04	10,048,000	Company	Reclassification		
Philadelphia Consolidated Holding Corporation	PHLY	Nasdaq	07/22/04	23,193,000	Company	Revenue		
Ferro Corporation	FOE	NYSE	07/23/04	43,747,430	Company	Other		
Berry Petroleum Company	BRY	NYSE	07/26/04	22,416,000	Unknown	Cost or Expense		
McAfee, Inc.	MFE	NYSE	07/27/04	172,103,000	Company	Revenue	Cost or Expense	
SITEL Corporation	SWW	NYSE	07/28/04	73,710,000	Unknown	Revenue		
Tengt International Corporation	TNTU	OTC	07/28/04	102,792,110	Company	Revenue		
Thomson Corporation	TOC	NYSE	07/28/04	655,835,944	Company	Restructuring, Assets or Inventory		
CGI Group Inc.	GIB	NYSE	07/29/04	419,510,503	Unknown	Cost or Expense		
LION, Inc.	LINN	OTC	07/29/04	34,096,314	Company	Revenue		
Millennium Chemicals Inc.	MCH	NYSE	07/29/04	76,976,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Minerals Technologies Inc.	MTX	NYSE	07/29/04	20,769,000	Company and Auditor	Cost or Expense		
Telewest Global, Inc.	TLWT	Nasdaq	07/29/04	245,000,000	Company	Reclassification		
Thomas Group, Inc.	TGIS	OTC	07/29/04	10,529,020	Company and Auditor	Cost or Expense		
Highwoods Properties, Inc.	HIW	NYSE	08/04/04	54,002,000	Company and Auditor	Revenue	Reclassification	
The Brink's Company	BCO	NYSE	08/04/04	55,500,000	Company	Cost or Expense		
Wireless Facilities, Inc.	WFII	Nasdaq	08/04/04	75,700,000	Company	Cost or Expense		
XATA Corporation	XATA	Nasdaq	08/04/04	7,021,573	Unknown	Securities Related		
Covansys Corporation	CVNSE	Nasdaq	08/05/04	28,616,000	Company	Restructuring, Assets or Inventory		
Zix Corporation	ZIXI	Nasdaq	08/05/04	32,029,000	Unknown	Acquisition or Merger		
Granite Broadcasting Corporation	GBTVK	OTC	08/06/04	19,381,124	SEC	Restructuring, Assets or Inventory		
Bally Total Fitness Holding Corporation	BFT	NYSE	08/09/04	33,171,836	Unknown	Revenue		
Coeur d'Alene Mines Corporation	CDE	NYSE	08/09/04	213,261,000	Unknown	Revenue		
CP Ships Ltd.	TEU	NYSE	08/09/04	90,297,528	Unknown	Cost or Expense		
Interstate Bakeries Corporation	IBC	NYSE	08/09/04	44,903,000	Company	Cost or Expense		
ScanSoft, Inc.	SSFT	Nasdaq	08/09/04	115,992,000	Company	Revenue		
Symantec Corporation	SYMC	Nasdaq	08/09/04	368,269,000	Company	Revenue		
eCollege	ECLG	Nasdaq	08/10/04	20,694,481	Unknown	Securities Related		
Hanover Direct, Inc.	HNV	Amex	08/10/04	31,356,000	Company	Revenue		
MSC Software Corporation	MNS	NYSE	08/11/04	42,360,000	Company and Auditor	Revenue	Other	
Stratagene Corporation	STGN	Nasdaq	08/12/04	22,077,933	Company	Securities Related		
Teleglobe International Holdings Ltd.	TLGB	Nasdaq	08/12/04	38,985,663	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
United PanAm Financial Corporation	UPFC	Nasdaq	08/12/04	18,022,000	Company and Auditor	Other		
Electro Rent Corporation	ELRC	Nasdaq	08/13/04	25,102,000	Unknown	Cost or Expense		
Huffy Corporation	HUF	NYSE	08/13/04	15,350,000	Company	Cost or Expense	Restructuring, Assets or Inventory	Revenue
Integrated Electrical Services, Inc.	IES	NYSE	08/13/04	38,835,737	Company and Auditor	Cost or Expense	Revenue	
Sight Resource Corporation	VISN	OTC	08/15/04	30,698,000	Unknown	Other		
Hanger Orthopedic Group, Inc.	HGR	NYSE	08/16/04	21,548,925	Company	Revenue		
iSecureTrac Corporation	ISRE	OTC	08/16/04	57,721,146	Unknown	Cost or Expense	Securities Related	
Isramco, Inc.	ISRL	Nasdaq	08/16/04	2,639,853	Company and Auditor	Restructuring, Assets or Inventory		
Pegasus Communications Corporation	PGTVE	Nasdaq	08/16/04	12,323,000	Unknown	Cost or Expense		
Transpro, Inc.	TPR	Amex	08/16/04	7,367,000	Unknown	Revenue		
Warwick Valley Telephone Company	WWVY E	Nasdaq	08/16/04	5,401,780	Other	Revenue		
MetroCorp Bancshares, Inc.	MCBI	Nasdaq	08/17/04	7,235,000	Company	Revenue	Cost or Expense	
Golden Enterprises, Inc.	GLDC	Nasdaq	08/18/04	11,852,830	Auditor	Cost or Expense		
UniSource Energy Corporation	UNS	NYSE	08/23/04	35,113,000	Company	Revenue		
Centennial Communications Corporation	CYCL	Nasdaq	08/31/04	104,366,000	Company and Auditor	Other	Revenue	
Implant Services Corporation	IMX	Amex	09/01/04	10,962,703	Auditor	Securities Related		
Kookmin Bank	KB	NYSE	09/01/04	306,650,000	Other	Acquisition or Merger	Cost or Expense	Securities Related
Veritas DGC Inc.	VTS	NYSE	09/01/04	34,895,000	Company	Cost or Expense		
Riverstone Networks, Inc.	RSTN	OTC	09/02/04	127,247,000	Company	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Canyon Resources Corporation	CAU	Amex	09/08/04	28,557,500	Company	Restructuring, Assets or Inventory	Cost or Expense	
Cardinal Health, Inc.	CAH	NYSE	09/13/04	434,700,000	SEC	Revenue	Cost or Expense	Other
Digimarc Corporation	DMRC	Nasdaq	09/13/04	20,371,000	Company	Cost or Expense		
Global Crossing Ltd.	GLBCE	Nasdaq	09/13/04	22,000,000	Company	Cost or Expense		
Rag Shops, Inc.	RAGS	Nasdaq	09/13/04	4,797,983	Unknown	Cost or Expense		
The Pantry, Inc.	PTRY	Nasdaq	09/13/04	21,102,000	Company	Reclassification		
Quality Dining, Inc.	QDIN	Nasdaq	09/15/04	10,212,000	Company	Securities Related		
Aerosonic Corporation	AIM	Amex	09/16/04	3,921,019	Other	Cost or Expense		
Netopia, Inc.	NTPAE	Nasdaq	09/16/04	24,748,000	Company	Revenue		
Williams Companies Inc.	WMB	NYSE	09/16/04	529,525,000	Unknown	Reclassification		
Flow International Corporation	FLOW	Nasdaq	09/20/04	15,916,000	Company	Reclassification	Cost or Expense	
Stonepath Group, Inc.	STG	Amex	09/20/04	41,352,332	Company	Cost or Expense		
Tefron Ltd.	TFR	NYSE	09/20/04	15,603,904	Company and Auditor	Restructuring, Assets or Inventory		
Dynegy Inc.	DYN	NYSE	09/22/04	504,000,000	Company and Auditor	Restructuring, Assets or Inventory	Cost or Expense	
Municipal Mortgage & Equity, LLC	MMA	NYSE	09/23/04	35,267,697	Company	Cost or Expense		
Intelligroup, Inc.	ITIGE	Nasdaq	09/24/04	35,103,000	Company	Other	Revenue	
Edelbrock Corporation	EDEL	Nasdaq	09/28/04	5,637,000	Company	Cost or Expense		
Acceris Communications Inc.	ACRS	OTC	09/29/04	19,261,000	Auditor	Securities Related		
Energy West, Inc.	EWST	Nasdaq	09/29/04	2,598,506	Auditor	Reclassification		
IMPAC Medical Systems, Inc.	IMPCE	Nasdaq	09/29/04	9,933,000	Auditor	Revenue		
PDI, Inc.	PDII	Nasdaq	09/29/04	14,933,000	Company	Cost or Expense		
UIL Holdings Corporation	UIL	NYSE	09/29/04	14,593,000	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Ceridian Corporation	CEN	NYSE	09/30/04	150,642,000	Company	Cost or Expense		
Ship Finance International Ltd.	SFL	NYSE	09/30/04	74,610,946	Auditor	Cost or Expense	Reclassification	
Axesstel, Inc	AFT	Amex	10/05/04	22,325,978	Company	Cost or Expense		
CyGene Laboratories, Inc.	CYGE	OTC	10/07/04	42,712,579	Unknown	Securities Related		
ACR Group, Inc.	ACRG	OTC	10/08/04	11,030,000	Company	Securities Related		
Computer Horizons Corporation	CHRZ	Nasdaq	10/08/04	30,931,000	Company	Related Party Transaction		
SunTrust Banks, Inc.	STI	NYSE	10/11/04	283,502,000	Company	Other		
AMB Property Corporation	AMB	NYSE	10/12/04	86,516,695	Company	Cost or Expense		
Pegasus Communications Corporation	PGTVE	Nasdaq	10/12/04	12,323,000	Company	Restructuring, Assets or Inventory		
BRE Properties, Inc.	BRE	NYSE	10/13/04	51,330,000	Company and Auditor	Cost or Expense		
Analogic Corporation	ALOG	Nasdaq	10/14/04	13,546,000	Company	Revenue		
Centerplate, Inc.	CVP	Amex	10/14/04	22,524,992	SEC	Securities Related		
Morgan Stanley	MWD	NYSE	10/14/04	1,084,121,708	Company	Cost or Expense		
IMCO Recycling Inc.	IMF	NYSE	10/19/04	15,186,000	Company and Auditor	Acquisition or Merger	Reclassification	
Sprint Corporation	FON	NYSE	10/19/04	1,443,400,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
Washington Federal, Inc.	WFSL	Nasdaq	10/19/04	87,440,181	Company	Securities Related		
Transmeta Corporation	TMTA	Nasdaq	10/20/04	175,487,000	Unknown	Restructuring, Assets or Inventory		
First Industrial Realty Trust, Inc.	FR	NYSE	10/21/04	42,466,376	Company	Cost or Expense		
D&E Communications, Inc.	DECC	Nasdaq	10/22/04	14,308,000	Company	Securities Related		
Vail Banks, Inc.	VAIL	Nasdaq	10/25/04	5,471,864	Auditor	Cost or Expense		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Flowserve Corporation	FLS	NYSE	10/26/04	55,429,000	Company	Cost or Expense		
Intergraph Corporation	INGR	Nasdaq	10/27/04	35,398,000	Company	Revenue		
Investors Financial Services Corporation	IFIN	Nasdaq	10/27/04	68,617,491	Company	Cost or Expense		
NII Holdings, Inc.	NIHD	Nasdaq	10/27/04	79,196,000	Company	Other		
SOURCECORP, Inc.	SRCP	Nasdaq	10/27/04	16,217,000	Company	Revenue		
Island Pacific, Inc.	IPI	Amex	10/28/04	63,031,000	Company	Revenue	Cost or Expense	Acquisition or Merger
Martha Stewart Living Omnimedia, Inc.	MSO	NYSE	10/28/04	49,698,000	Unknown	Cost or Expense		
EMC Insurance Group, Inc.	EMCI	Nasdaq	10/29/04	11,561,870	Unknown	Securities Related		
NovaDel Pharma Inc.	NVD	Amex	11/01/04	40,606,000	Auditor	Securities Related		
Stillwater Mining Company	SWC	NYSE	11/01/04	90,714,000	Unknown	Cost or Expense		
Blount International, Inc.	BLT	NYSE	11/02/04	47,292,000	Company	Revenue		
Material Sciences Corporation	MSC	NYSE	11/02/04	14,448,000	Company	Restructuring, Assets or Inventory	Reclassification	
Western Wireless Corporation	WCA	Nasdaq	11/02/04	102,106,000	Company	Cost or Expense		
Cephalon, Inc.	CEPH	Nasdaq	11/03/04	65,065,000	Company	Cost or Expense		
DPL Inc.	DPL	NYSE	11/03/04	127,800,000	Employee	Securities Related	Cost or Expense	
Haggar Corporation	HGGR	Nasdaq	11/03/04	7,072,000	Unknown	Other	Related Party Transaction	
Presidential Life Corporation	PLFE	Nasdaq	11/03/04	29,444,050	Company	Acquisition or Merger		
Terremark Worldwide, Inc.	TWW	Amex	11/03/04	39,100,568	Company	Securities Related		
Time Warner Inc.	TWX	NYSE	11/03/04	4,722,300,000	SEC	Acquisition or Merger		
Carrollton Bancorp	CRRB	Nasdaq	11/04/04	2,851,158	Company	Cost or Expense		
E-Loan, Inc.	EELN	Nasdaq	11/04/04	68,291,000	Company	Revenue	Cost or Expense	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
The Smith & Wollensky Restaurant Group, Inc.	SWRG	Nasdaq	11/04/04	9,841,596	Company	Cost or Expense		
Emeritus Assisted Living	ESC	Amex	11/05/04	10,821,000	Company	Cost or Expense		
Goodyear Tire & Rubber Company	GT	NYSE	11/05/04	177,900,000	Company	Reclassification	Cost or Expense	Restructuring, Assets or Inventory
United PanAm Financial Corporation	UPFC	Nasdaq	11/05/04	18,385,000	Company	Other		
Albany Molecular Research, Inc.	AMRI	Nasdaq	11/08/04	32,183,000	Company	Securities Related		
Blonder Tongue Laboratories, Inc.	BDR	Amex	11/08/04	8,015,000	Company	Restructuring, Assets or Inventory		
Symbol Technologies, Inc.	SBL	NYSE	11/08/04	241,402,000	Company	Revenue	Restructuring, Assets or Inventory	
CGI Group Inc.	GIB	NYSE	11/09/04	441,573,512	Company	Acquisition or Merger		
Hercules Inc.	HPC	NYSE	11/09/04	110,500,000	Other	Cost or Expense		
IMPAX Laboratories, Inc.	IPXL	Nasdaq	11/09/04	62,417,454	Company	Revenue	Cost or Expense	
Lamar Advertising Company	LAMR	Nasdaq	11/09/04	104,945,008	Company and Auditor	Restructuring, Assets or Inventory	Cost or Expense	
Mayor's Jewelers, Inc.	MYR	Amex	11/09/04	95,582,537	Company	Securities Related		
Register.com, Inc.	RCOM	Nasdaq	11/09/04	25,056,000	Company	Cost or Expense		
Vintage Petroleum, Inc.	VPI	NYSE	11/09/04	66,888,000	Unknown	Securities Related		
Compass Minerals International, Inc.	CMP	NYSE	11/10/04	32,323,129	Company	Cost or Expense		
FIND/SVP, Inc.	FSVP	OTC	11/10/04	21,502,585	Company	Securities Related		
Hanover Direct, Inc.	HNV	Amex	11/10/04	32,585,000	Company	Revenue		
Laidlaw International, Inc.	LI	NYSE	11/10/04	104,100,000	Unknown	Cost or Expense		
Vital Images, Inc.	VTAL	Nasdaq	11/10/04	12,482,797	Company	Revenue		
Telewest Global, Inc.	TLWT	Nasdaq	11/11/04	245,000,000	Company	Reclassification	Cost or Expense	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
West Marine, Inc.	WMAR	Nasdaq	11/11/04	21,229,000	Company and Auditor	Cost or Expense		
Applied Imaging Corporation	AICX	Nasdaq	11/15/04	4,772,000	Company	Revenue		
Autobytel, Inc.	ABTL	Nasdaq	11/15/04	44,049,000	Company	Revenue	Cost or Expense	
Bally Total Fitness Holding Corporation	BFT	NYSE	11/15/04	33,268,395	Company	Revenue	Other	
Carver Bancorp, Inc.	CNY	Amex	11/15/04	2,504,747	Unknown	Securities Related	Restructuring, Assets or Inventory	
Electronic Data Systems Corporation	EDS	NYSE	11/15/04	523,000,000	Auditor	Cost or Expense	Revenue	
Integrity Bancshares, Inc.	ITYC	OTC	11/15/04	4,293,193	Unknown	Other		
MDC Partners Inc.	MDCAE	Nasdaq	11/15/04	22,207,229	Auditor	Securities Related	Cost or Expense	Revenue
TurboChef Technologies, Inc.	TCF	Amex	11/15/04	80,030,949	Company	Revenue		
Integrity Financial Corporation	IFCB	Nasdaq	11/16/04	5,075,588	Company	Other		
Motorcar Parts of America, Inc.	MPAA	OTC	11/16/04	8,590,828	SEC	Revenue		
Petroleum Geo-Services ASA	PGEOY	OTC	11/16/04	20,000,000	Auditor	Revenue	Restructuring, Assets or Inventory	Cost or Expense
BearingPoint, Inc.	BE	NYSE	11/18/04	197,039,303	Company	Revenue		
Tri-Valley Corporation	TIV	Amex	11/19/04	22,123,363	Company	Revenue		
Willamette Valley Vineyards, Inc.	WVVI	Nasdaq	11/19/04	4,580,883	SEC	Cost or Expense		
VirtGame Corporation	VTGI	OTC	11/22/04	33,472,827	Company	Revenue		
CKE Restaurants, Inc.	CKR	NYSE	11/23/04	71,417,000	Company and Auditor	Cost or Expense	Restructuring, Assets or Inventory	
Houston Exploration Company	THX	NYSE	11/23/04	28,486,000	Company	Reclassification		
PDC Innovative Industries, Inc.	PDCN	OTC	11/23/04	58,930,000	SEC	Acquisition or Merger		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Aspen Technology, Inc	AZPNE	Nasdaq	11/24/04	42,153,000	Company	Revenue		
UGI Corporation	UGI	NYSE	11/29/04	52,600,000	Company	Cost or Expense		
Inverness Medical Innovations, Inc.	IMA	Amex	12/02/04	20,942,000	Unknown	Cost or Expense		
Pegasus Communications Corporation	PGTVE	Nasdaq	12/02/04	12,323,000	Company	Restructuring, Assets or Inventory		
Bindview Corporation	BVEWE	Nasdaq	12/06/04	47,889,000	Company	Revenue		
McRae Industries, Inc.	MRIA	Amex	12/07/04	2,768,499	Company	Restructuring, Assets or Inventory		
King Pharmaceuticals, Inc.	KG	NYSE	12/08/04	241,803,000	Company and Auditor	Cost or Expense		
ViryaNet, Ltd.	VRYA	Nasdaq	12/09/04	4,981,749	Company and Auditor	Revenue		
Analogic Corporation	ALOGI	Nasdaq	12/13/04	13,464,000	Company	Revenue		
Carmike Cinemas, Inc.	CKECE	Nasdaq	12/14/04	12,601,000	Company	Cost or Expense	Reclassification	
Integrated Electrical Services, Inc.	IES	NYSE	12/14/04	38,665,537	Company	Revenue	Cost or Expense	Restructuring, Assets or Inventory
Peoples Energy Corporation	PGL	NYSE	12/14/04	37,993,000	Company	Other		
United Retail Group, Inc.	URGI	Nasdaq	12/14/04	12,869,947	Company and Auditor	Cost or Expense		
MFRI, Inc.	MFRI	Nasdaq	12/15/04	5,234,000	Company	Reclassification		
Darden Restaurants, Inc.	DRI	NYSE	12/16/04	163,400,000	Company and Auditor	Cost or Expense		
Federal National Mortgage Association	FNM	NYSE	12/16/04	970,000,000	Other	Securities Related		
Jack in the Box Inc.	JBX	NYSE	12/16/04	37,313,000	Company and Auditor	Cost or Expense		
Scientific Learning Corporation	SCILE	Nasdaq	12/17/04	16,408,039	Company and Auditor	Revenue		
ABM Industries Inc.	ABM	NYSE	12/20/04	49,785,000	Company	Other	Restructuring, Assets or Inventory	
Asyst Technologies, Inc.	ASYTE	Nasdaq	12/20/04	47,553,000	Company	Cost or Expense	Revenue	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Flow International Corporation	FLOW	Nasdaq	12/20/04	15,950,000	Company	Reclassification	Securities Related	
Granite City Food & Brewery Ltd.	GCFB	Nasdaq	12/20/04	4,132,933	SEC	Securities Related		
Brinker International, Inc.	EAT	NYSE	12/22/04	96,471,000	Company and Auditor	Cost or Expense	Restructuring, Assets or Inventory	
Telephone and Data Systems, Inc.	TDS	Amex	12/22/04	57,823,000	Company	Reclassification		
United States Cellular Corporation	USM	Amex	12/22/04	87,125,000	Company	Reclassification		
Valley Commerce Bancorp	VCBP	OTC	12/22/04	2,110,206	Company	Restructuring, Assets or Inventory		
Alaska Air Group, Inc.	ALK	NYSE	12/23/04	26,932,000	Company	Revenue		
BakBone Software, Inc.	BKBOE	OTC	12/23/04	64,523,199	Company and Auditor	Securities Related		
Genius Products, Inc.	GNPI	OTC	12/23/04	28,000,009	Company	Revenue		
NATCO Group Inc.	NTG	NYSE	12/23/04	16,042,000	Company	Reclassification		
TeleTech Holdings Inc.	TTEC	Nasdaq	12/30/04	76,109,000	SEC	Cost or Expense		
Krispy Kreme Doughnuts, Inc.	KKD	NYSE	01/04/05	63,351,000	Company	Acquisition or Merger		
NDCHealth Corporation	NDC	NYSE	01/05/05	35,987,000	SEC	Restructuring, Assets or Inventory		
Savient Pharmaceuticals, Inc.	SVNT	Nasdaq	01/05/05	60,545,000	Company	Revenue		
Brocade Communications Systems, Inc.	BRCD	Nasdaq	01/06/05	271,767,000	Company	Securities Related		
PeopleSupport, Inc.	PSPT	Nasdaq	01/11/05	18,946,000	Company and Auditor	Cost or Expense		
Volt Information Sciences, Inc.	VOL	NYSE	01/11/05	15,291,000	Company	Revenue		
PEMSTAR, Inc.	PMTRE	Nasdaq	01/13/05	45,154,000	Company	Other		
Terex Corporation	TEX	NYSE	01/13/05	51,100,000	Company	Related Party Transaction		
Mitek Systems, Inc.	MITK	OTC	01/14/05	11,841,862	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Embarcadero Technologies, Inc.	EMBTE	Nasdaq	01/18/05	25,982,000	Company	Revenue		
Ferro Corporation	FOE	NYSE	01/18/05	42,235,000	Company	Revenue		
Hollinger International, Inc.	HLR	NYSE	01/18/05	90,486,000	Unknown	Cost or Expense	Securities Related	
Cardinal Financial Corporation	CFNL	Nasdaq	01/19/05	18,830,000	Unknown	Acquisition or Merger		
Collectors Universe, Inc.	CLCT	Nasdaq	01/19/05	7,571,000	Company	Restructuring, Assets or Inventory		
PlanetLink Communications, Inc.	PLKC	OTC	01/19/05	209,369,558	Company	Other		
Rubio's Restaurants, Inc.	RUBO	Nasdaq	01/19/05	9,679,000	Company and Auditor	Cost or Expense		
Bandag, Inc.	BDG	NYSE	01/20/05	19,707,000	Company	Acquisition or Merger		
K-tel International, Inc.	KTEL	OTC	01/20/05	13,654,000	Unknown	Other		
Total Entertainment Restaurant Corporation	TENT	Nasdaq	01/24/05	10,392,639	Other	Cost or Expense		
Brocade Communications Systems, Inc.	BRCO	Nasdaq	01/25/05	271,767,000	Company	Securities Related		
ILOG S.A.	ILOG	Nasdaq	01/25/05	18,722,000	Company	Cost or Expense		
Northeast Utilities	NU	NYSE	01/25/05	129,278,505	Unknown	Securities Related		
Lone Star Steakhouse & Saloon, Inc.	STAR	Nasdaq	01/26/05	22,211,000	Unknown	Cost or Expense		
Comstock Resources, Inc.	CRK	NYSE	01/27/05	37,356,000	Company	Restructuring, Assets or Inventory		
Siebel Systems, Inc.	SEBL	Nasdaq	01/27/05	512,963,000	Company	Cost or Expense		
Wendy's International, Inc.	WEN	NYSE	01/27/05	114,596,000	Company and Auditor	Cost or Expense		
Ashland, Inc.	ASH	NYSE	01/28/05	74,000,000	Auditor	Cost or Expense		
Tripath Technology, Inc.	TRPH	Nasdaq	01/28/05	51,950,000	Company	Revenue		
Ceridian Corporation	CEN	NYSE	01/31/05	150,662,000	Company	Securities Related	Revenue	Cost or Expense

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Champps Entertainment, Inc.	CMPP	Nasdaq	01/31/05	12,888,000	Company	Cost or Expense		
I/O Magic Corporation	IOMG	OTC	01/31/05	4,529,672	Company	Revenue		
MeadWestvaco Corporation	MWV	NYSE	01/31/05	205,900,000	Company	Cost or Expense		
Navistar International Corporation	NAV	NYSE	01/31/05	76,300,000	Company	Restructuring, Assets or Inventory		
The Pep Boys - Manny, Moe & Jack	PBY	NYSE	01/31/05	55,185,000	Company	Cost or Expense		
Visteon Corporation	VC	NYSE	01/31/05	125,600,000	Company	Cost or Expense	Restructuring, Assets or Inventory	Other
CEC Entertainment, Inc.	CEC	NYSE	02/01/05	37,451,000	Company	Cost or Expense		
Allis-Chalmers Energy, Inc.	ALY	Amex	02/03/05	17,789,000	Company	Acquisition or Merger		
Dot Hill Systems Corporation	HILL	Nasdaq	02/03/05	45,717,000	Company	Cost or Expense	Restructuring, Assets or Inventory	
Ingles Markets, Inc.	IMKT	Nasdaq	02/03/05	24,217,776	SEC	Cost or Expense		
Maxtor Corporation	MXO	NYSE	02/03/05	251,595,181	Company	Cost or Expense	Restructuring, Assets or Inventory	
Royal Dutch Petroleum Company	RD	NYSE	02/03/05	2,023,212,126	SEC	Restructuring, Assets or Inventory		
Shell Transport and Trading Company, PLC	SC	NYSE	02/03/05	1,604,150,454	SEC	Restructuring, Assets or Inventory		
Target Corporation	TGT	NYSE	02/03/05	885,553,006	Company and Auditor	Cost or Expense	Securities Related	
WebMethods, Inc.	WEBM	Nasdaq	02/03/05	53,103,000	Company	Revenue	Cost or Expense	
Hypercom Corporation	HYC	NYSE	02/04/05	52,391,115	Company	Cost or Expense		
UGI Corporation	UGI	NYSE	02/04/05	52,543,000	Company	Cost or Expense		
Flowserve Corporation	FLS	NYSE	02/07/05	55,700,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
UbiquiTel Inc.	UPCS	Nasdaq	02/07/05	98,644,000	Company	Cost or Expense		
BRE Properties, Inc.	BRE	NYSE	02/08/05	51,330,000	Company	Cost or Expense		
CECO Environmental Corp	CECE	Nasdaq	02/08/05	9,993,260	Company	Revenue		
Taubman Centers, Inc.	TCO	NYSE	02/08/05	49,791,718	Company	Cost or Expense		
UTStarcom, Inc.	UTSI	Nasdaq	02/08/05	132,949,000	Company	Cost or Expense		
Applebee's International, Inc.	APPB	Nasdaq	02/09/05	82,375,000	Company	Cost or Expense		
Big 5 Sporting Goods Corporation	BGFV	Nasdaq	02/09/05	22,792,000	Company	Cost or Expense		
Borders Group Inc	BGP	NYSE	02/09/05	77,900,000	Company	Cost or Expense		
CIGNA Corporation	CI	NYSE	02/09/05	132,726,000	Company	Securities Related		
URS Corporation	URS	NYSE	02/09/05	44,823,000	Company	Other		
H.B. Fuller Company	FUL	NYSE	02/10/05	28,962,240	Company	Other		
AnnTaylor Stores Corporation	ANN	NYSE	02/11/05	72,933,000	Company	Cost or Expense		
Buca, Inc.	BUCA	Nasdaq	02/11/05	20,180,235	Company	Cost or Expense		
Friedman Industries Inc.	FRD	Amex	02/11/05	7,736,885	Company	Restructuring, Assets or Inventory		
Kmart Holding Corporation	KMRT	Nasdaq	02/11/05	101,400,000	SEC	Securities Related		
Wild Oats Markets, Inc.	OATS	Nasdaq	02/11/05	28,554,000	Company	Other	Restructuring, Assets or Inventory	
Data I/O Corporation	DAIO	Nasdaq	02/14/05	8,550,000	Company	Restructuring, Assets or Inventory		
EPlus Inc.	PLUS	Nasdaq	02/14/05	9,433,250	Company	Cost or Expense		
MAIR Holdings, Inc.	MAIR	Nasdaq	02/14/05	21,050,000	Company	Cost or Expense		
Molex Inc.	MOLXE	Nasdaq	02/14/05	190,509,000	Company	Other	Cost or Expense	Restructuring, Assets or Inventory
OfficeMax, Inc.	OMX	NYSE	02/14/05	92,956,000	Company	Revenue		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Seacoast Banking Corporation of Florida	SBCF	Nasdaq	02/14/05	15,692,505	Auditor	Securities Related		
Abercrombie & Fitch Company	ANF	NYSE	02/15/05	95,110,000	Company	Cost or Expense		
American Petroleum Group, Inc.	AMPE	OTC	02/15/05	5,401,000	Company	Securities Related	Other	
Career Education Corporation	CECO	Nasdaq	02/15/05	105,195,000	Unknown	Revenue		
CFC International, Inc.	CFCI	Nasdaq	02/15/05	4,612,655	Company	Other		
Crown Castle International Corporation	CCI	NYSE	02/15/05	223,601,000	Company and Auditor	Cost or Expense		
Nordstrom, Inc.	JWN	NYSE	02/15/05	139,197,000	SEC	Cost or Expense		
Sears, Roebuck & Company	S	NYSE	02/15/05	216,700,000	SEC	Reclassification	Cost or Expense	
Benihana Inc.	BNHNA and BNHN	Nasdaq	02/16/05	10,188,000	SEC	Cost or Expense		
Datastream Systems, Inc.	DSTM	Nasdaq	02/16/05	20,153,000	Company	Revenue		
Starbucks Corporation	SBUX	Nasdaq	02/16/05	414,031,000	Company	Cost or Expense		
The Mills Corporation	MLS	NYSE	02/16/05	55,323,000	Company	Related Party Transaction	Cost or Expense	
Too, Inc.	TOO	NYSE	02/16/05	34,955,000	Company	Cost or Expense		
CBRL Group, Inc.	CBRL	Nasdaq	02/17/05	53,816,998	Company	Cost or Expense		
Denny's Corporation	DNYY	OTC	02/17/05	90,219,000	Company	Cost or Expense		
Design Within Reach, Inc.	DWRI	Nasdaq	02/17/05	14,706,000	Auditor	Restructuring, Assets or Inventory		
Motorcar Parts of America, Inc.	MPAA	OTC	02/17/05	8,599,969	SEC	Revenue	Cost or Expense	
Nextel Communications Inc.	NXTL	Nasdaq	02/17/05	1,139,000,000	Company	Cost or Expense		
INVESTools, Inc.	IED	Amex	02/18/05	44,971,000	Company and Auditor	Revenue		
Toys "R" Us, Inc.	TOY	NYSE	02/18/05	218,100,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Wild Oats Markets, Inc.	OATS	Nasdaq	02/18/05	28,554,000	Company	Cost or Expense		
Systemax Inc.	SYX	NYSE	02/21/05	35,500,000	Company	Restructuring, Assets or Inventory		
A.C. Moore Arts & Crafts, Inc.	ACMR	Nasdaq	02/22/05	20,209,000	Company	Cost or Expense		
Ampex Corporation	AEXCA	OTC	02/22/05	3,901,223	SEC	Other		
Chiron Corporation	CHIR	Nasdaq	02/22/05	187,108,000	Company	Revenue	Cost or Expense	
Countrywide Financial Corporation	CFC	NYSE	02/22/05	610,676,000	Auditor	Securities Related		
Dominos Pizza, Inc.	DPZ	NYSE	02/22/05	71,555,554	Company	Cost or Expense		
Glimcher Realty Trust	GRT	NYSE	02/22/05	39,703,000	Company	Revenue		
JAKKS Pacific, Inc.	JAKK	Nasdaq	02/22/05	32,256,000	SEC	Acquisition or Merger		
Kohl's Corporation	KSS	NYSE	02/22/05	344,773,000	Company	Cost or Expense		
RenaissanceRe Holdings Ltd	RNR	NYSE	02/22/05	71,950,688	Company	Revenue		
The Gymboree Corporation	GYMB	Nasdaq	02/22/05	31,391,000	Company	Cost or Expense		
Big Lots, Inc.	BLI	NYSE	02/23/05	114,801,000	Company	Cost or Expense		
Lowe's Companies, Inc.	LOW	NYSE	02/23/05	805,000,000	Company	Cost or Expense		
Pacific Sunwear of California Inc.	PSUN	Nasdaq	02/23/05	77,464,000	SEC	Cost or Expense		
Presidential Life Corporation	PLFE	Nasdaq	02/23/05	29,452,395	Company	Securities Related		
Synagro Technologies, Inc.	SYGR	Nasdaq	02/23/05	20,020,183	Company	Revenue		
The J. Jill Group, Inc.	JILL	Nasdaq	02/23/05	20,145,000	SEC	Cost or Expense		
Calpine Corporation	CPN	NYSE	02/24/05	447,599,000	Unknown	Other		
Industrial Distribution Group, Inc.	IDGR	Nasdaq	02/24/05	9,793,911	Company	Cost or Expense		
Internap Network Services Corporation	IIP	Amex	02/24/05	338,199,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Limited Brands, Inc.	LTD	NYSE	02/24/05	417,234,000	Company	Cost or Expense		
The Dress Barn, Inc.	DBRN	Nasdaq	02/24/05	30,491,000	Company	Cost or Expense		
Bakers Footwear Group	BKRS	Nasdaq	02/25/05	5,147,601	Company	Cost or Expense		
CVS Corporation	CVS	NYSE	02/25/05	418,600,000	SEC	Cost or Expense		
SBA Communications Corporation	SBAC	Nasdaq	02/25/05	65,260,000	Company	Cost or Expense		
American Tower Corporation	AMT	NYSE	02/28/05	230,158,000	Company	Cost or Expense		
Brown Shoe Company, Inc.	BWS	NYSE	02/28/05	18,808,000	Company	Cost or Expense		
Build-A-Bear Workshop, Inc.	BBW	NYSE	02/28/05	20,123,927	Company	Cost or Expense		
Calton, Inc.	CTON	OTC	02/28/05	9,373,000	Company	Other		
CAS Medical Systems, Inc.	CAMY	OTC	02/28/05	11,435,494	Company	Cost or Expense		
GulfWest Energy Inc.	GULF	OTC	02/28/05	31,618,275	Company	Securities Related		
Macrovision Corporation	MVSN	Nasdaq	02/28/05	51,341,000	Company	Cost or Expense		
Midwest Banc Holdings, Inc.	MBHI	Nasdaq	02/28/05	18,439,000	Auditor	Securities Related		
Providian Financial Corporation	PVN	NYSE	02/28/05	340,436,000	Company	Securities Related		
Tractor Supply Company	TSCO	Nasdaq	02/28/05	40,914,000	SEC	Cost or Expense		
Willbros Group Inc.	WG	NYSE	02/28/05	21,250,257	Company	Cost or Expense	Related Party Transaction	Other
Curtiss-Wright Corporation	CW	NYSE	03/01/05	12,673,912	Company	Cost or Expense		
Halliburton Company	HAL	NYSE	03/01/05	510,000,000	Company	Cost or Expense		
Nektar Therapeutics	NKTR	Nasdaq	03/01/05	84,708,000	Company	Reclassification		
Payless ShoeSource, Inc.	PSS	NYSE	03/01/05	68,020,000	Company	Cost or Expense		
Red Robin Gourmet Burgers, Inc.	RRGB	Nasdaq	03/01/05	16,406,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Savannah Electric Power Co	SZH	NYSE	03/01/05	10,844,635	Unknown	Revenue		
Talk America Holdings, Inc.	TALK	Nasdaq	03/01/05	27,813,000	SEC	Reclassification	Restructuring, Assets or Inventory	
American Eagle Outfitters, Inc	AEOS	Nasdaq	03/02/05	156,109,000	Company	Cost or Expense		
Collins Industries, Inc.	COLL	Nasdaq	03/02/05	6,178,537	Unknown	Cost or Expense		
Global Signal Inc.	GSL	NYSE	03/02/05	53,935,000	Company	Cost or Expense		
Hot Topic, Inc.	HOTT	Nasdaq	03/02/05	47,875,000	Company	Cost or Expense		
Jo-Ann Stores, Inc.	JAS	NYSE	03/02/05	22,887,000	Company	Cost or Expense		
Main Street Restaurant Group Inc.	MAIN	Nasdaq	03/02/05	14,856,000	Company	Cost or Expense		
New World Restaurant Group, Inc.	NWRG	OTC	03/02/05	9,842,414	Company	Cost or Expense		
Regal Entertainment Group	RGC	NYSE	03/02/05	149,220,000	Unknown	Revenue		
Shoe Pavilion, Inc.	SHOE	Nasdaq	03/02/05	6,909,000	Company	Cost or Expense		
SpectraSite, Inc.	SSI	NYSE	03/02/05	51,957,000	Company	Cost or Expense		
Charlotte Russe Holding, Inc.	CHIC	Nasdaq	03/03/05	21,985,105	Company	Cost or Expense		
Deutsche Telekom AG	DT	NYSE	03/03/05	4,172,000,000	Company	Cost or Expense		
Dollar General Corporation	DG	NYSE	03/03/05	332,068,000	Company	Cost or Expense		
EGL, Inc.	EAGL	Nasdaq	03/03/05	52,595,000	Company	Cost or Expense		
Friendly Ice Cream Corporation	FRN	Amex	03/03/05	7,637,000	Company	Cost or Expense		
Hercules Inc.	HPC	NYSE	03/03/05	109,000,000	Company	Cost or Expense		
Pride International, Inc.	PDE	NYSE	03/03/05	158,648,000	Company	Cost or Expense	Reclassification	
Ross Stores, Inc.	ROST	Nasdaq	03/03/05	148,464,000	Company	Cost or Expense		
Saks, Inc.	SKS	NYSE	03/03/05	143,739,000	Company	Revenue	Cost or Expense	
The SCO Group, Inc.	SCOX	Nasdaq	03/03/05	17,751,000	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Terex Corporation	TEX	NYSE	03/03/05	51,100,000	Company	Restructuring, Assets or Inventory		
The Buckle, Inc.	BKE	NYSE	03/03/05	21,508,000	Company	Cost or Expense		
The Children's Place Retail Stores, Inc.	PLCE	Nasdaq	03/03/05	28,611,000	Unknown	Cost or Expense		
The Warnaco Group, Inc.	WRNC	Nasdaq	03/03/05	46,422,928	Company	Cost or Expense		
Crown Resources Corporation	CRCE	OTC	03/04/05	45,264,000	Company	Securities Related		
Delphi Corporation	DPH	NYSE	03/04/05	555,242,000	Company	Restructuring, Assets or Inventory	Cost or Expense	
Duquesne Light Holdings, Inc.	DQE	NYSE	03/04/05	78,400,000	SEC	Reclassification		
Office Depot, Inc.	ODP	NYSE	03/04/05	315,625,000	Company	Cost or Expense		
The Cheesecake Factory Inc.	CAKE	Nasdaq	03/04/05	79,925,000	Company	Cost or Expense		
Buffalo Wild Wings, Inc.	BWLD	Nasdaq	03/07/05	8,603,000	Company	Cost or Expense		
Citrix Systems, Inc.	CTXS	Nasdaq	03/07/05	174,734,000	Unknown	Securities Related		
Computer Network Technology Corp	CMNT	Nasdaq	03/07/05	27,981,000	Company	Restructuring, Assets or Inventory		
NII Holdings, Inc.	NIHD	Nasdaq	03/07/05	85,815,000	Company	Cost or Expense	Restructuring, Assets or Inventory	
The Kroger Company	KR	NYSE	03/07/05	736,000,000	Company	Cost or Expense		
Advent Software, Inc.	ADVS	Nasdaq	03/08/05	32,661,000	Company	Cost or Expense		
America West Holdings Corporation	AWA	NYSE	03/08/05	62,372,000	Company	Securities Related		
Harold's Stores, Inc.	HLD	Amex	03/08/05	17,644,000	Company	Cost or Expense		
MBIA, Inc.	MBI	NYSE	03/08/05	140,442,217	Company	Securities Related		
BJ's Restaurants, Inc.	BJRI	Nasdaq	03/09/05	21,666,000	Unknown	Cost or Expense		
Blockbuster, Inc.	BBI	NYSE	03/09/05	183,700,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Books-A-Million, Inc.	BAMM	Nasdaq	03/09/05	16,922,000	Company	Cost or Expense		
Coldwater Creek Inc.	CWTR	Nasdaq	03/09/05	60,495,000	Company	Cost or Expense		
Gander Mountain Company	GMTN	Nasdaq	03/09/05	14,235,000	SEC	Cost or Expense		
Interlink Electronics, Inc.	LINK	Nasdaq	03/09/05	13,692,000	Company	Revenue	Restructuring, Assets or Inventory	
7-Eleven, Inc.	SE	NYSE	03/10/05	130,510,000	Company	Cost or Expense		
Credit Acceptance Corporation	CACC	Nasdaq	03/10/05	39,457,287	Company	Cost or Expense		
Linens'n Things, Inc.	LIN	NYSE	03/10/05	45,685,000	Company	Cost or Expense	Reclassification	
Marlin Business Services Corporation	MRLN	Nasdaq	03/10/05	11,842,236	Company	Revenue		
Nabi Biopharmaceuticals	NABI	Nasdaq	03/10/05	59,530,000	Company	Restructuring, Assets or Inventory		
Ramco-Gershenson Properties Trust	RPT	NYSE	03/10/05	16,877,000	Company	Cost or Expense		
Sipex Corporation	SIPX	Nasdaq	03/10/05	33,707,000	Company	Revenue		
Stage Stores, Incorporated	STGS	Nasdaq	03/10/05	18,311,000	Company	Cost or Expense		
The Sports Authority, Inc.	TSA	NYSE	03/10/05	26,412,279	Company	Cost or Expense		
AirNet Communications Corporation	ANCC	Nasdaq	03/11/05	12,476,113	Company	Securities Related		
Flagstar Bancorp, Inc.	FBC	NYSE	03/11/05	63,899,000	Company	Securities Related	Revenue	
Nextel Partners, Inc.	NXTP	Nasdaq	03/11/05	304,985,000	Company	Cost or Expense		
North American Scientific Inc.	NASI	Nasdaq	03/11/05	16,256,775	Company	Acquisition or Merger		
Service Corporation International	SCI	NYSE	03/11/05	317,751,000	Company	Revenue	Cost or Expense	
The Phoenix Companies, Inc.	PNX	NYSE	03/11/05	100,800,000	Unknown	Securities Related		
USEC, Inc.	USU	NYSE	03/11/05	86,000,000	Company	Revenue	Cost or Expense	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Baxter International Inc.	BAX	NYSE	03/14/05	623,000,000	Company	Cost or Expense		
Chordiant Software, Inc.	CHRD	Nasdaq	03/14/05	74,745,000	Company	Other		
Coeur d'Alene Mines Corporation	CDE	NYSE	03/14/05	239,985,000	Company	Securities Related		
Countrywide Financial Corporation	CFC	NYSE	03/14/05	610,676,000	Company	Securities Related		
IWO Holdings, Inc.	IWHD	OTC	03/14/05	5,000,005	Company	Cost or Expense		
Pulitzer Inc.	PTZ	NYSE	03/14/05	22,138,000	Company	Reclassification		
United Rentals, Inc.	URI	NYSE	03/14/05	109,792,632	Company	Cost or Expense		
AMCOL International Corporation	ACO	NYSE	03/15/05	30,769,482	Company	Cost or Expense	Other	
Aspen Technology, Inc	AZPNE	Nasdaq	03/15/05	42,639,000	Company	Revenue		
Autobyte, Inc.	ABTLE	Nasdaq	03/15/05	41,905,848	Company	Revenue	Cost or Expense	
Cache, Inc.	CACH	Nasdaq	03/15/05	16,004,000	Company	Cost or Expense		
Cato Corporation	CTR	NYSE	03/15/05	21,195,426	Company	Cost or Expense		
CharterMac	CHC	Amex	03/15/05	55,147,000	Unknown	Acquisition or Merger		
Clean Harbors, Inc.	CLHB	Nasdaq	03/15/05	18,072,000	Company	Cost or Expense		
Covansys Corporation	CVNS	Nasdaq	03/15/05	29,971,000	Company	Cost or Expense		
Edge Petroleum	EPEX	Nasdaq	03/15/05	17,692,122	Company	Cost or Expense		
Fiberstars, Inc.	FBST	Nasdaq	03/15/05	7,269,000	Unknown	Securities Related		
Harris & Harris Group, Inc.	TINY	Nasdaq	03/15/05	17,248,845	Company	Other		
Retail Ventures Inc.	RVI	NYSE	03/15/05	36,164,000	Company	Cost or Expense		
United Mobile Homes Inc.	UMH	Amex	03/15/05	9,248,171	Company	Securities Related		
WatchGuard Technologies, Inc.	WGRD	Nasdaq	03/15/05	33,717,000	Company and Auditor	Reclassification	Cost or Expense	Revenue
Zi Corporation	ZICA	Nasdaq	03/15/05	41,373,309	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Alcan Inc.	AL	NYSE	03/16/05	370,037,313	Company	Acquisition or Merger		
The Allied Defense Group, Inc.	ADG	Amex	03/16/05	5,609,351	Auditor	Securities Related		
Apex Silver Mines Ltd.	SIL	Amex	03/16/05	47,681,043	Company	Cost or Expense	Restructuring, Assets or Inventory	
Bowne & Company, Inc.	BNE	NYSE	03/16/05	35,355,150	Company	Cost or Expense		
Eastman Kodak Company	EK	NYSE	03/16/05	286,800,000	Company	Cost or Expense		
El Paso Corporation	EP	NYSE	03/16/05	639,000,000	Company and Auditor	Restructuring, Assets or Inventory		
Fossil, Inc.	FOSL	Nasdaq	03/16/05	74,462,000	Company	Cost or Expense		
General Motors Corporation	GM	NYSE	03/16/05	567,000,000	Company	Restructuring, Assets or Inventory	Cost or Expense	Revenue
Goody's Family Clothing Inc.	GDYS	Nasdaq	03/16/05	32,917,000	Unknown	Cost or Expense		
Grant Prideco, Inc.	GRP	NYSE	03/16/05	126,091,000	Company	Revenue		
Luby's Inc.	LUB	NYSE	03/16/05	26,671,000	Company	Cost or Expense		
Outback Steakhouse, Inc.	OSI	NYSE	03/16/05	77,604,000	Company	Cost or Expense	Reclassification	
S&K Famous Brands, Inc.	SKFB	Nasdaq	03/16/05	2,657,000	Company	Cost or Expense		
Sterling Bancorp	STL	NYSE	03/16/05	18,926,688	Unknown	Cost or Expense	Other	
Visteon Corporation	VC	NYSE	03/16/05	125,600,000	Company	Cost or Expense		
Brigham Exploration Company	BEXP	Nasdaq	03/17/05	43,166,000	Company and Auditor	Cost or Expense		
Cost Plus, Inc.	CPWM	Nasdaq	03/17/05	21,914,000	Company	Cost or Expense		
Interpool, Inc.	IPX	NYSE	03/17/05	33,193,000	Company and Auditor	Securities Related		
Kirkland's Inc.	KIRK	Nasdaq	03/17/05	19,290,000	Company	Cost or Expense		
P.F. Chang's China Bistro, Inc.	PFCB	Nasdaq	03/17/05	26,575,000	Company and Auditor	Cost or Expense		
Rite Aid Corporation	RAD	NYSE	03/17/05	634,062,000	Company	Cost or Expense		
The AES Corporation	AES	NYSE	03/17/05	660,000,000	Company	Cost or Expense	Reclassification	Other



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
ViryaNet, Ltd.	VRYA	Nasdaq	03/17/05	4,888,062	Company	Revenue		
California Pizza Kitchen, Inc.	CPKI	Nasdaq	03/18/05	19,596,000	Company	Cost or Expense		
The Oilgear Company	OLGR	Nasdaq	03/18/05	2,018,501	Company	Other		
World Fuel Services Corporation	INT	NYSE	03/18/05	23,454,000	Company	Revenue	Cost or Expense	
Infodata Systems Inc.	INFD	OTC	03/21/05	5,303,000	Company	Revenue		
New Brunswick Scientific Company, Inc.	NBSC	Nasdaq	03/21/05	8,990,000	Unknown	Securities Related		
Walgreen Company	WAG	NYSE	03/21/05	1,029,600,000	Company	Cost or Expense		
Checkers Drive-In Restaurants, Inc.	CHKR	Nasdaq	03/22/05	12,266,000	Company	Cost or Expense		
Family Dollar Stores, Inc.	FDO	NYSE	03/22/05	168,361,000	Company	Cost or Expense		
Fred's Inc.	FRED	Nasdaq	03/22/05	39,532,000	Company	Cost or Expense		
The Bombay Company, Inc.	BBA	NYSE	03/22/05	35,939,000	Company	Cost or Expense		
Empire Financial Holding Company	EFH	Amex	03/23/05	3,945,922	Company	Securities Related		
NetSol Technologies, Inc.	NTWK	Nasdaq	03/23/05	15,642,430	Company	Restructuring, Assets or Inventory	Cost or Expense	
The Finish Line, Inc.	FINL	Nasdaq	03/23/05	49,903,000	Company	Cost or Expense		
ConAgra Foods, Inc.	CAG	NYSE	03/24/05	520,200,000	Company	Cost or Expense		
Genesco Inc.	GCO	NYSE	03/24/05	26,377,000	Company	Cost or Expense		
Solectron Corporation	SLR	NYSE	03/24/05	977,100,000	Company	Cost or Expense		
Worldwide Restaurant Concepts, Inc.	SZ	NYSE	03/24/05	27,648,000	Company	Cost or Expense		
First Industrial Realty Trust, Inc.	FR	NYSE	03/28/05	42,466,000	Company	Cost or Expense		
Larrea Biosciences Corporation	LARRA	OTC	03/28/05	19,483,415	Unknown	Acquisition or Merger		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
McCormick & Schmick's Seafood Restaurants, Inc.	MSSR	Nasdaq	03/28/05	13,959,000	Company	Cost or Expense		
Penton Media, Inc.	PTON	OTC	03/28/05	34,489,000	Unknown	Cost or Expense	Other	
The Rowe Companies	ROW	Amex	03/28/05	13,274,000	Company	Cost or Expense		
Heritage Bankshares, Inc.	HBKS	OTC	03/29/05	1,766,778	Unknown	Securities Related		
Lingo Media Inc.	LNGMF	OTC	03/29/05	23,992,239	Company	Revenue		
CSK Auto Corporation	CAO	NYSE	03/30/05	45,494,000	Company	Cost or Expense		
Nara Bancorp, Inc.	NARA	Nasdaq	03/30/05	24,669,721	Company	Related Party Transaction		
Navigant International, Inc.	FLYR	Nasdaq	03/30/05	19,840,000	Company	Acquisition or Merger	Cost or Expense	
Protein Polymer Technologies, Inc.	PPTI	OTC	03/30/05	40,294,220	Auditor	Securities Related		
Steelcase Inc.	SCS	NYSE	03/30/05	148,200,000	Company	Cost or Expense	Securities Related	
The Allied Defense Group, Inc.	ADG	Amex	03/31/05	5,609,351	Auditor	Securities Related		
Dick's Sporting Goods, Inc.	DKS	NYSE	03/31/05	49,054,000	Company	Cost or Expense		
Elamex, S.A. de C.V.	ELAM	Nasdaq	03/31/05	7,502,561	Unknown	Restructuring, Assets or Inventory		
Grill Concepts, Inc.	GRIL	Nasdaq	03/31/05	5,608,541	Company	Revenue	Cost or Expense	
Origen Financial, Inc.	ORGN	Nasdaq	03/31/05	25,016,254	Auditor	Restructuring, Assets or Inventory		
Pemco Aviation Group, Inc.	PAGI	Nasdaq	03/31/05	4,411,000	Company	Cost or Expense		
Burke Mills, Inc.	BMLS	OTC	04/01/05	2,741,000	Company	Cost or Expense		
Dave & Buster's, Inc.	DAB	NYSE	04/01/05	16,540,000	Company	Cost or Expense		
Diedrich Coffee, Inc.	DDRX	Nasdaq	04/01/05	5,368,000	Company	Cost or Expense		
National R.V. Holdings, Inc.	NVH	NYSE	04/01/05	10,339,000	SEC	Cost or Expense	Revenue	
Star Buffet, Inc.	STRZ	Nasdaq	04/01/05	2,950,000	Company	Cost or Expense		
Back Yard Burgers, Inc.	BYBI	Nasdaq	04/04/05	5,096,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Christopher & Banks Corporation	CBK	NYSE	04/04/05	36,825,000	Company	Cost or Expense	Reclassification	
Foamex International, Inc.	FMXI	Nasdaq	04/04/05	24,444,000	Company	Cost or Expense		
Burlington Coat Factory	BCF	NYSE	04/05/05	44,750,045	Company	Cost or Expense		
RADVISION Ltd.	RVSN	Nasdaq	04/06/05	21,399,000	Company	Cost or Expense		
Signet Group plc	SIG	NYSE	04/06/05	173,760,000	Company	Revenue	Cost or Expense	
El Paso Corporation	EP	NYSE	04/07/05	639,000,000	Unknown	Cost or Expense		
Interleukin Genetics, Inc.	ILGN	OTC	04/07/05	23,482,642	Company	Securities Related	Cost or Expense	
NetGuru, Inc.	NGRU	Nasdaq	04/07/05	18,857,866	Company	Securities Related	Reclassification	
99 Cents Only Stores	NDN	NYSE	04/08/05	71,016,000	Company	Cost or Expense		
Richardson Electronics, Ltd.	RELL	Nasdaq	04/08/05	17,299,000	Company	Other		
Sharper Image Corporation	SHRP	Nasdaq	04/08/05	16,290,060	Company	Cost or Expense		
Internet Initiative Japan Inc.	IJJI	Nasdaq	04/10/05	76,624,000	SEC	Securities Related		
Ruby Tuesday, Inc.	RI	NYSE	04/11/05	65,063,000	Company	Cost or Expense		
Conversion Services International, Inc.	CSII	OTC	04/12/05	772,974,953	SEC	Acquisition or Merger		
American Home Mortgage Investment Corporation	AHM	NYSE	04/13/05	40,886,000	Company	Revenue		
Bluebook International, Inc.	BBKH	OTC	04/13/05	8,760,221	Company	Cost or Expense		
Distribution and Service D&S Inc.	DYS	NYSE	04/13/05	108,666,667	SEC	Other		
Gottschalks, Inc.	GOT	NYSE	04/13/05	13,352,000	Company	Cost or Expense		
Regis Corporation	RGS	NYSE	04/13/05	44,770,000	Company	Cost or Expense		
The Children's Place Retail Stores, Inc.	PLCE	Nasdaq	04/13/05	28,611,000	Company	Cost or Expense		
CKE Restaurants, Inc.	CKR	NYSE	04/14/05	73,693,000	Company	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Dollar Tree Stores, Inc.	DLTR	Nasdaq	04/14/05	111,802,000	SEC	Cost or Expense		
The Menis Wearhouse, Inc.	MW	NYSE	04/14/05	37,223,000	Company	Cost or Expense		
Vimpel-Communications	VIP	NYSE	04/14/05	204,090,000	Company	Cost or Expense		
AaiPharma, Inc.	AAIL	Nasdaq	04/15/05	28,565,000	Company	Restructuring, Assets or Inventory		
Apogee Technology, Inc.	ATA	Amex	04/15/05	11,838,332	Auditor	Revenue		
Global Matrechs, Inc.	GMTH	OTC	04/15/05	16,790,165	Company	Securities Related		
MarkWest Hydrocarbon, Inc.	MWP	Amex	04/15/05	10,740,000	Company	Related Party Transaction		
CSK Auto Corporation	CAO	NYSE	04/18/05	45,494,000	Company	Cost or Expense		
Doral Financial Corporation	DRL	NYSE	04/19/05	111,070,048	Company	Securities Related		
Taser International, Inc.	TASR	Nasdaq	04/19/05	63,951,739	Company	Cost or Expense		
The Neiman Marcus Group, Inc.	NMG	NYSE	04/19/05	49,695,000	Company	Cost or Expense		
BearingPoint, Inc.	BE	NYSE	04/20/05	197,039,303	Company	Revenue	Cost or Expense	
Ethan Allen Interiors Inc	ETH	NYSE	04/20/05	36,148,000	Company	Cost or Expense		
Bradley Pharmaceuticals, Inc.	BDY	NYSE	04/21/05	18,410,000	Auditor	Revenue		
Deb Shops, Inc.	DEBS	Nasdaq	04/21/05	13,753,000	Company	Cost or Expense	Securities Related	
R&G Financial Corporation	RGF	NYSE	04/25/05	51,364,805	Company and Auditor	Securities Related		
The Wet Seal, Inc.	WTSLA	Nasdaq	04/25/05	36,672,903	Company	Cost or Expense		
Coherent, Inc.	COHR	Nasdaq	04/26/05	31,112,000	Company	Cost or Expense		
Interleukin Genetics, Inc.	ILGN	OTC	04/26/05	23,482,642	Company	Securities Related	Cost or Expense	
Kelly Services, Inc.	KELYA	Nasdaq	04/26/05	35,934,000	Company	Cost or Expense		
SonicWALL, Inc.	SNWL	Nasdaq	04/26/05	67,998,000	Company	Cost or Expense		
Airspan Networks, Inc.	AIRN	Nasdaq	04/27/05	37,880,759	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
American Water Star, Inc	AMW	Amex	04/27/05	77,020,086	Company	Securities Related		
Scor	SCO	NYSE	04/29/05	857,189,000	Company	Cost or Expense	Reclassification	
Superclick, Inc.	SPCK	OTC	04/29/05	25,226,574	SEC	Acquisition or Merger		
American International Group, Inc.	AIG	NYSE	05/01/05	2,624,000,000	Company	Revenue	Reclassification	Securities Related
Haverty Furniture Companies, Inc.	HVT	NYSE	05/02/05	22,913,000	Company and Auditor	Cost or Expense		
World Fuel Services Corporation	INT	NYSE	05/02/05	23,977,000	Company	Reclassification		
Carolina Group	CG	NYSE	05/03/05	68,100,000	Unknown	Restructuring, Assets or Inventory		
CNA Financial Corporation	CNA	NYSE	05/03/05	256,000,000	Unknown	Restructuring, Assets or Inventory		
Macromedia, Inc.	MACR	Nasdaq	05/03/05	81,860,000	Company	Cost or Expense		
Maxtor Corporation	MXO	NYSE	05/04/05	251,595,181	Company	Cost or Expense		
Photon Dynamics, Inc.	PHTN	Nasdaq	05/04/05	16,984,000	Company	Revenue		
Radiation Therapy Services	RTSX	Nasdaq	05/04/05	23,630,000	Company	Cost or Expense		
Whole Foods Market, Inc.	WFMI	Nasdaq	05/04/05	70,373,000	SEC	Cost or Expense		
Cedar Fair, L.P.	FUN	NYSE	05/05/05	54,917,000	Company	Cost or Expense		
CellStar Corporation	CLSTE	Nasdaq	05/05/05	20,367,000	Company	Revenue		
Rent-Way, Inc.	RWY	NYSE	05/05/05	26,250,000	Company	Reclassification	Revenue	
W.P. Carey & Company LLC	WPC	NYSE	05/05/05	39,017,636	Company	Cost or Expense		
Brightpoint, Inc.	CELL	NYSE	05/06/05	18,230,000	Company	Revenue	Cost or Expense	
General Electric Company	GE	NYSE	05/06/05	10,650,000,000	Company	Securities Related		
MarkWest Energy Partners L.P.	MWE	Amex	05/06/05	10,677,000	Company	Cost or Expense		
SEMCO Energy, Inc.	SEN	NYSE	05/06/05	28,494,000	Company	Securities Related		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
The Great Atlantic & Pacific Tea Company, Inc.	GAP	NYSE	05/06/05	39,810,889	Company and Auditor	Cost or Expense		
Leap Wireless International, Inc.	LEAP	OTC	05/09/05	60,242,000	Unknown	Cost or Expense	Revenue	
May Department Stores Company	MAY	NYSE	05/09/05	298,400,000	Company	Reclassification		
National Dentex Corporation	NADX	Nasdaq	05/09/05	5,558,070	Unknown	Restructuring, Assets or Inventory		
Oppenheimer Holdings Inc.	OPY	NYSE	05/09/05	20,193,798	Company	Cost or Expense		
Trikon Technologies, Inc.	TRKN	Nasdaq	05/09/05	15,755,000	Company	Revenue	Cost or Expense	
Central European Media Enterprises Ltd.	CETV	Nasdaq	05/10/05	35,145,000	Unknown	Securities Related		
Indus International Inc.	IINT	Nasdaq	05/10/05	58,816,000	Company and Auditor	Cost or Expense		
Outdoor Channel Holdings, Inc.	OUTD	Nasdaq	05/10/05	22,513,000	Company	Cost or Expense		
Amkor Technology, Inc.	AMKR	Nasdaq	05/11/05	176,371,000	Unknown	Reclassification		
Griffon Corporation	GFF	NYSE	05/11/05	31,410,000	Company	Restructuring, Assets or Inventory		
Neenah Paper	NP	NYSE	05/11/05	14,786,000	Unknown	Cost or Expense		
Systemax Inc.	SYX	NYSE	05/11/05	35,500,000	Unknown	Restructuring, Assets or Inventory		
Encore Clean Energy, Inc.	ECLN	OTC	05/12/05	12,749,397	Unknown	Cost or Expense		
SRS Labs, Inc.	SRSL	Nasdaq	05/12/05	14,881,495	Auditor	Cost or Expense		
Continuicare Corporation	CNU	Amex	05/13/05	52,006,064	Unknown	Revenue		
World Health Alternatives, Inc.	WHAI	OTC	05/13/05	45,699,108	Company	Securities Related		
Balsam Ventures, Inc.	BLSV	OTC	05/16/05	25,500,000	Company and Auditor	Securities Related		
Brocade Communications Systems, Inc.	BRCD	Nasdaq	05/16/05	269,823,000	Company	Securities Related		
GlobalNet Corporation	GLBTE	OTC	05/16/05	7,611,987,436	Unknown	Acquisition or Merger		

(Continued From Previous Page)

Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Sports Chalet, Inc.	SPCH	Nasdaq	05/16/05	7,048,155	Company	Cost or Expense		
The Steak n Shake Company	SNS	NYSE	05/16/05	28,102,280	Company	Cost or Expense		
U.S. Energy Systems, Inc.	USEY	Nasdaq	05/16/05	17,091,000	Unknown	Securities Related		
International Assets Holding Corporation	IAAC	Nasdaq	05/17/05	8,013,195	Unknown	Securities Related	Cost or Expense	
Lumenis, Ltd.	LUME	OTC	05/17/05	37,277,000	Company and Auditor	Revenue		
Phoenix Footwear Group, Inc.	PXG	Amex	05/17/05	7,630,056	Auditor	Cost or Expense		
RAE Systems Inc.	RAE	Amex	05/17/05	57,649,477	Company and Auditor	Revenue		
Winnebago Industries, Inc.	WGO	NYSE	05/17/05	33,747,000	Company	Restructuring, Assets or Inventory		
National R.V. Holdings, Inc.	NVH	NYSE	05/18/05	10,339,000	Company	Cost or Expense		
Touchstone Applied Science Associates, Inc.	TASA	OTC	05/18/05	2,976,518	Company	Reclassification		
VCG Holding Corporation	PTT	Amex	05/18/05	8,428,010	Company	Restructuring, Assets or Inventory		
BIOLASE Technology, Inc.	BLTI	Nasdaq	05/19/05	22,969,000	Company	Cost or Expense		
Yak Communications Inc.	YAKC	Nasdaq	05/19/05	12,901,000	Unknown	Cost or Expense		
Carrier Access Corporation	CACS	Nasdaq	05/20/05	34,663,000	Company	Revenue		
Ligand Pharmaceuticals, Inc.	LGNDE	Nasdaq	05/20/05	74,036,753	Company	Revenue		
Zoltek Companies, Inc.	ZOLT	Nasdaq	05/20/05	20,810,000	Company	Securities Related		
Bioenvision, Inc.	BIVN	Nasdaq	05/23/05	34,042,391	Company	Cost or Expense		
Ballistic Recovery Systems, Inc.	BRSI	OTC	05/24/05	7,741,802	SEC	Securities Related		
Maxtor Corporation	MXO	NYSE	05/24/05	251,595,181	Company	Cost or Expense	Restructuring, Assets or Inventory	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Monro Muffler Brake, Inc.	MNRO	Nasdaq	05/24/05	14,866,000	Unknown	Cost or Expense		
AMCON Distributing Company	DIT	Amex	05/25/05	549,264	SEC	Reclassification		
Longview Fibre Company	LFB	NYSE	05/25/05	51,077,000	Unknown	Restructuring, Assets or Inventory		
Computer Associates International, Inc.	CA	NYSE	05/26/05	611,000,000	SEC	Other		
Highwoods Properties, Inc.	HIW	NYSE	05/26/05	60,024,000	SEC	Cost or Expense		
BioSource International, Inc.	BIOIE	Nasdaq	05/27/05	9,812,000	Unknown	Cost or Expense		
Intricon Corporation	IIN	Amex	06/01/05	5,129,214	Company	IP R&D		
Mobile TeleSystems OJSC	MBT	NYSE	06/01/05	396,899,470	SEC	Cost or Expense		
Navarre Corporation	NAVR	Nasdaq	06/02/05	30,031,000	Company	Cost or Expense	Reclassification	
Metromedia International Group, Inc.	MTRM	OTC	06/03/05	94,035,000	Company	Restructuring, Assets or Inventory		
Saks, Inc.	SKS	NYSE	06/03/05	145,005,000	Company	Restructuring, Assets or Inventory		
Next Generation Media Corporation	NGMC	OTC	06/06/05	14,213,397	Unknown	Restructuring, Assets or Inventory		
OCA, Inc.	OCA	NYSE	06/07/05	50,145,000	Company	Revenue		
Stewart Enterprises, Inc.	STEI	Nasdaq	06/07/05	109,266,000	Company	Cost or Expense		
American Retirement Corporation	ACR	NYSE	06/08/05	32,331,000	Company and Auditor	Reclassification	Cost or Expense	
H&R Block, Inc.	HRB	NYSE	06/08/05	330,714,000	Company	Acquisition or Merger	Revenue	Cost or Expense
Vornado Realty Trust	VNO	NYSE	06/08/05	142,813,000	Company	Reclassification		
Rotech Healthcare, Inc.	ROHI	OTC	06/09/05	25,947,916	Company	Other		



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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
The Children's Place Retail Stores, Inc.	PLCE	Nasdaq	06/09/05	28,611,000	Company	Securities Related	Cost or Expense	
Polo Ralph Lauren Corporation	RL	NYSE	06/10/05	105,491,000	SEC	Cost or Expense		
Superclick, Inc.	SPCK	OTC	06/13/05	25,684,684	SEC	Revenue	Acquisition or Merger	Securities Related
Commerce Energy Group, Inc.	EGR	Amex	06/14/05	30,946,000	Company	Cost or Expense		
Flamel Technologies S.A.	FLML	Nasdaq	06/15/05	23,559,000	Unknown	Securities Related		
Pomeroy IT Solutions, Inc.	PMRY	Nasdaq	06/15/05	12,656,000	Company	Cost or Expense		
Q.E.P. Company, Inc.	QEPC	Nasdaq	06/15/05	3,601,290	Company	Restructuring, Assets or Inventory	Other	
Security Capital Corporation	SCC	Amex	06/20/05	6,861,000	Unknown	Cost or Expense		
Vermont Pure Holdings Ltd.	VPS	Amex	06/21/05	21,641,358	SEC	Cost or Expense		
Falcon Products Inc.	FCPR	OTC	06/22/05	9,831,000	Company and Auditor	Restructuring, Assets or Inventory	Revenue	
Q Comm International Inc.	QMM	Amex	06/22/05	5,448,827	SEC	Revenue		
Video Without Boundaries, Inc.	VDWB	OTC	06/22/05	65,604,126	Unknown	Restructuring, Assets or Inventory	Cost or Expense	Revenue
TransTechnology Corporation	TTLG	OTC	06/23/05	6,729,000	Company	Reclassification		
Credit Acceptance Corporation	CACCE	Nasdaq	06/24/05	39,064,886	Auditor	Revenue		
The Sportsman's Guide, Inc.	SGDE	Nasdaq	06/24/05	8,175,000	SEC	Revenue		
Inverness Medical Innovations, Inc.	IMA	Amex	06/28/05	24,627,000	Company	Revenue		
Microlslet, Inc.	MII	Amex	06/28/05	39,943,912	Company	Securities Related		
Anchor BanCorp Wisconsin, Inc.	ABCW	Nasdaq	06/29/05	22,221,209	Auditor	Revenue		
Asyst Technologies, Inc.	ASYT	Nasdaq	06/29/05	47,812,000	Company	Related Party Transaction		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Computer Associates International, Inc.	CA	NYSE	06/29/05	611,000,000	Company	Other		
CPAC, Inc.	CPAK	Nasdaq	06/30/05	4,946,774	Company	Restructuring, Assets or Inventory		
Austral Pacific Energy Ltd.	AEN	Amex	07/01/05	18,666,127	Auditor	Cost or Expense		
Koor Industries Ltd.	KOR	NYSE	07/01/05	78,583,625	Auditor	Reclassification	Cost or Expense	
The Shaw Group, Inc.	SGR	NYSE	07/06/05	69,792,000	Unknown	Cost or Expense		
IKON Office Solutions	IKN	NYSE	07/08/05	157,973,000	Company	Revenue	Other	
American Software, Inc.	AMSW A	Nasdaq	07/12/05	25,064,000	Company	Cost or Expense		
AdZone Research, Inc.	ADZR	OTC	07/13/05	102,941,956	Company	Securities Related		
Willis Lease Finance Corporation	WLFC	Nasdaq	07/13/05	9,097,000	Unknown	Reclassification		
Iteris, Inc.	ITI	Amex	07/14/05	28,106,000	Unknown	Cost or Expense		
Precision Auto Care, Inc.	PACI	OTC	07/14/05	29,838,969	SEC	Reclassification		
Rentech, Inc.	RTK	Amex	07/15/05	92,918,545	Unknown	Reclassification		
Slade's Ferry Bancorp	SFBC	Nasdaq	07/19/05	4,145,566	Unknown	Cost or Expense		
Continental Airlines, Inc.	CAL	NYSE	07/20/05	81,900,000	Company	Cost or Expense		
Scholastic Corporation	SCHL	Nasdaq	07/20/05	41,000,000	Company	Cost or Expense		
Ace Ltd.	ACE	NYSE	07/21/05	284,777,017	Company	Other		
SVB Financial Group	SIVB	Nasdaq	07/21/05	38,474,000	Company	Securities Related		
Twin Disc, Inc.	TWIN	Nasdaq	07/21/05	2,908,000	Company and Auditor	Revenue	Restructuring, Assets or Inventory	
Apogee Technology, Inc.	ATA	Amex	07/22/05	11,838,332	Company	Revenue		
Delta Mutual, Inc.	DLTM	OTC	07/22/05	25,037,746	Unknown	Securities Related		
Velocity Asset Management, Inc.	VCYA	OTC	07/22/05	20,059,181	Company	Securities Related		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
TBC Corporation	TBCC	Nasdaq	07/25/05	23,418,000	Company	Cost or Expense		
The BISYS Group, Inc.	BSG	NYSE	07/25/05	120,561,000	Unknown	Acquisition or Merger	Revenue	Cost or Expense
Griffin Land & Nurseries, Inc.	GRIF	Nasdaq	07/26/05	5,176,000	Company	Acquisition or Merger		
Diebold, Inc.	DBD	NYSE	07/27/05	70,812,000	Company	Revenue		
The AES Corporation	AES	NYSE	07/27/05	677,000,000	Company	Acquisition or Merger	Cost or Expense	Other
i2 Technologies, Inc.	ITWO	Nasdaq	07/28/05	25,958,000	Company	Securities Related		
Mercury Interactive Corporation	MERQ	Nasdaq	07/28/05	99,428,000	SEC	Securities Related		
TBS International Ltd.	TBSI	Nasdaq	07/28/05	28,088,329	Company	Securities Related		
The Pantry, Inc.	PTRY	Nasdaq	07/28/05	21,930,000	Company and Auditor	Cost or Expense		
Uranium Resources, Inc.	URIX	OTC	07/28/05	151,618,292	Company	Securities Related		
TransCanada Corporation	TRP	NYSE	07/29/05	486,200,000	Unknown	Acquisition or Merger		
AEW Real Estate Income Fund	RIF	Amex	08/01/05	3,832,999	Unknown	Reclassification		
Molson Coors Brewing Company	TAP	NYSE	08/02/05	85,900,000	Unknown	Cost or Expense		
Pericom Semiconductor Corporation	PSEM	Nasdaq	08/02/05	27,188,000	Unknown	Cost or Expense		
Birch Mountain Resources Ltd.	BMD	Amex	08/03/05	56,596,951	Unknown	Cost or Expense		
Centennial Communications Corporation	CYCL	Nasdaq	08/03/05	106,876,000	Company	Cost or Expense		
Glowpoint, Inc.	GLOW	Nasdaq	08/03/05	45,966,000	Auditor	Cost or Expense		
Graphic Packaging Corporation	GPK	NYSE	08/03/05	202,400,000	Unknown	Cost or Expense		
Input/Output, Inc.	IO	NYSE	08/03/05	80,646,000	Company	Cost or Expense		
MatrixOne, Inc.	MONEE	Nasdaq	08/03/05	51,238,000	Company	Revenue		
Array BioPharma Inc.	ARRY	Nasdaq	08/04/05	38,498,215	Company	Cost or Expense		
Desert Community Bank	DCBK	Nasdaq	08/04/05	2,960,000	Company	Other	Securities Related	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Allis-Chalmers Energy, Inc.	ALY	Amex	08/05/05	16,601,000	Company	Securities Related		
Anchor Glass Container Corporation	AGCC	Nasdaq	08/05/05	24,673,838	Company	Revenue		
Ault Inc.	AULT	Nasdaq	08/05/05	4,831,546	Company	Restructuring, Assets or Inventory	Related Party Transaction	
Deltic Timber Corporation	DEL	NYSE	08/05/05	12,257,000	Company	Restructuring, Assets or Inventory		
The Allied Defense Group, Inc.	ADG	Amex	08/08/05	5,780,911	Auditor	Securities Related		
Kintera, Inc.	KNTA	Nasdaq	08/08/05	30,670,318	Unknown	Cost or Expense		
LCC International, Inc.	LCCI	Nasdaq	08/08/05	24,578,000	Company	Revenue		
American Access Technologies Inc.	AATK	Nasdaq	08/09/05	7,401,593	Company	Restructuring, Assets or Inventory		
Beckman Coulter, Inc.	BEC	NYSE	08/09/05	64,610,000	Company	Cost or Expense		
DST Systems, Inc.	DST	NYSE	08/09/05	78,500,000	Unknown	Cost or Expense		
Glenborough Realty Trust Inc.	GLB	NYSE	08/09/05	36,003,636	Company	Securities Related		
NN, Inc.	NNBR	Nasdaq	08/09/05	17,521,762	Company	Revenue		
NYFIX, Inc.	NYFX	Nasdaq	08/09/05	32,426,000	Company	Securities Related		
Savient Pharmaceuticals, Inc.	SVNT	Nasdaq	08/09/05	60,934,000	Company	Revenue		
Associated Banc-Corp	ASBC	Nasdaq	08/10/05	129,346,000	Company	Securities Related		
MarketAxess Holdings, Inc.	MKTX	Nasdaq	08/10/05	35,508,128	Company	Cost or Expense		
Michael Baker Corporation	BKR	Amex	08/10/05	8,726,788	Company	Cost or Expense		
Polymer Group, Inc.	POLGA	OTC	08/10/05	12,497,354	Company	Securities Related		
The GEO Group, Inc.	GGI	NYSE	08/10/05	10,006,000	Company	Revenue		
Arizona Land Income Corporation	AZL	Amex	08/15/05	1,851,025	Company	Revenue		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Online Resources, Corporation	ORCC	Nasdaq	08/15/05	27,321,956	Company	Other		
SoftBrands, Inc.	SFBD	OTC	08/15/05	40,030,000	Company	Cost or Expense		
Enzon Pharmaceuticals, Inc.	ENZN	Nasdaq	08/16/05	43,486,000	Unknown	Securities Related		
Newtek Business Services, Inc.	NKBS	Nasdaq	08/16/05	34,453,748	Company	Other		
ClearOne Communications, Inc.	CLRO	OTC	08/18/05	12,332,106	SEC	Revenue	Cost or Expense	Restructuring, Assets or Inventory
Beijing Med-Pharm Corporation	BJGP	OTC	08/19/05	17,680,916	Company	Revenue		
iMergent, Inc.	IIG	Amex	08/19/05	12,132,134	Company	Revenue		
SearchHelp, Inc.	SHLP	OTC	08/19/05	33,585,033	Unknown	Other		
TB Wood's Corporation	TBWC	Nasdaq	08/19/05	5,189,000	SEC	Cost or Expense		
World Health Alternatives, Inc.	WHAI	OTC	08/19/05	45,699,108	Company	Securities Related	Cost or Expense	Other
Tandy Brands Accessories, Inc.	TBAC	Nasdaq	08/22/05	6,683,000	Auditor	Cost or Expense		
Corinthian Colleges, Inc.	COCO	Nasdaq	08/23/05	92,870,000	Company	Revenue		
Global-Tech Appliances Inc.	GAI	NYSE	08/26/05	12,153,000	Company	Securities Related	Reclassification	
KANA Software, Inc.	KANAE	Nasdaq	08/26/05	29,254,000	Unknown	Revenue		
Sycamore Networks, Inc.	SCMRE	Nasdaq	08/26/05	275,023,000	Company	Securities Related		
Immucor, Inc.	BLUD	Nasdaq	08/29/05	47,737,982	Unknown	Cost or Expense		
Service Corporation International	SCI	NYSE	08/29/05	297,421,000	Company	Revenue		
Cap Rock Energy Corporation	RKE	Amex	08/30/05	1,696,120	Company	Cost or Expense		
Cardinal Health, Inc.	CAH	NYSE	08/30/05	431,400,000	SEC	Revenue		
Hollinger International, Inc.	HLR	NYSE	09/01/05	90,878,000	Company	Restructuring, Assets or Inventory	Other	

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Teletouch Communications, Inc.	TLL	Amex	09/02/05	4,880,558	SEC	Securities Related		
AuthentiDate Holding Corporation	ADAT	Nasdaq	09/07/05	34,399,161	SEC	Reclassification		
SWS Group, Inc.	SWS	NYSE	09/07/05	17,517,023	Company	Securities Related		
Fountain Powerboat Industries, Inc.	FPB	Amex	09/08/05	4,849,888	Company	Revenue		
Stewart Enterprises, Inc.	STEI	Nasdaq	09/12/05	109,266,000	SEC	Other		
Excelligence Learning Corporation	LRNS	Nasdaq	09/13/05	9,376,253	Company	Cost or Expense		
Sun Microsystems, Inc.	SUNW	Nasdaq	09/13/05	3,407,000,000	Company	Cost or Expense		
Dana Corporation	DCN	NYSE	09/15/05	151,000,000	Company	Revenue		
Interpublic Group of Companies, Inc.	IPG	NYSE	09/15/05	425,300,000	Company	Revenue	Acquisition or Merger	
OneSource Technologies, Inc	OSRC	OTC	09/15/05	51,253,830	Company	Revenue	Cost or Expense	Restructuring, Assets or Inventory
Steakhouse Partners, Inc.	STKP	OTC	09/15/05	5,873,915	Company	Securities Related		
Urologix, Inc.	ULGX	Nasdaq	09/16/05	14,404,000	Company	Cost or Expense		
Flow International Corporation	FLOW	Nasdaq	09/20/05	36,012,000	Company	Securities Related		
Dragon Pharmaceutical Inc.	DRUG	OTC	09/21/05	62,878,004	Unknown	Restructuring, Assets or Inventory		
IDT Corporation	IDT	NYSE	09/27/05	98,161,000	Company	Cost or Expense		
Manor Care, Inc.	HCR	NYSE	09/27/05	83,651,000	Company	Securities Related	Cost or Expense	
August Technology Corporation	AUGT	Nasdaq	09/28/05	18,567,000	Company	Revenue		
City Network, Inc.	CSN	Amex	09/28/05	27,500,000	Auditor	Cost or Expense		
Central Parking Corporation	CPC	NYSE	09/29/05	36,762,000	Unknown	Other		
Diedrich Coffee, Inc.	DDRX	Nasdaq	09/29/05	5,287,000	Unknown	Cost or Expense		

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Company Name	Ticker	Market	Date	Shares	Prompter	Reason 1	Reason 2	Reason 3
Tommy Hilfiger Corporation	TOM	NYSE	09/30/05	92,783,000	Unknown	Cost or Expense		
Warwick Valley Telephone Company	WWVY	Nasdaq	09/30/05	5,351,780	Company	Restructuring, Assets or Inventory		
<b>Total</b>				<b>1,390</b>				

Source: GAO.

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