

SEC NEWS DIGEST

Issue 2002-6

January 9, 2002

COMMISSION ANNOUNCEMENTS

COMMISSION MEETINGS

CLOSED MEETING – TUESDAY, JANUARY 15, 2002 – 10:00 A.M.

The subject matter of the closed meeting scheduled for Tuesday, January 15, 2002, will be: Institution and settlement of injunctive actions; Institution and settlement of administrative proceedings of an enforcement nature; and Formal orders of investigation.

At times, changes in Commission priorities require alterations in the scheduling of meeting items. For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact: The Office of the Secretary at (202) 942-7070.

EDGAR MODERNIZATION

Effective January 22, the Commission will be implementing further enhancements to the EDGAR system as part of its EDGAR Modernization project. While most of the system changes upgrade Commission staff functionalities, two aspects of the enhancements may be of interest to filers and public users.

Filing fees. The new release will enhance the system's filing acceptance protocols for verifying that transactional filings are preceded by or accompanied by the required filing fee. This enhancement will affect tender offer, merger proxy, going-private, and other filings with fees specified under Rule 0-11 of the Securities Exchange Act of 1934. As a result, the EDGAR system will be able to process these filings in the same manner that it handles registration statements filed under the Securities Act of 1933.

Filers are reminded once again that Rule 0-11 requires the payment of applicable filing fees at the time of filing. If any Exchange Act filings are submitted to the Commission either electronically or in paper without the full statutory filing fee, they will no longer be accepted. Electronic filings will be suspended and paper filings will be rejected. Filers are urged to make sure that the required fees are submitted timely, particularly in connection with time-sensitive filings.

The system upgrade will not affect the processing of Securities Act filings, which will continue to be suspended if not accompanied by the statutory fee. An exception will continue to be made for registration statements under Securities Act Rule 462(b). The

Commission will continue to accept these filings in accordance with the provisions of Rule 111(b) in order to accommodate the ability to submit these filings after the conclusion of the Commission's official hours of business.

Public information about paper filings. The January software release will also enhance the information available to public investors by providing the Commission the capability to include in the EDGAR data stream notice that a paper filing has been made with the Commission. This will include all filings with the Divisions of Corporation Finance and Investment Management except for merger proxy statements filed in paper because confidential treatment is sought pursuant to Exchange Act Rule 14a-6(e)(2). Once entered into the EDGAR system, the system will display this notice as part of the EDGAR data on the SEC web site at <www.sec.gov>, and will also disseminate this information to all EDGAR data dissemination subscribers. The public may continue to visit or contact the Public Reference Room to obtain a copy of the complete document that was filed.

ENFORCEMENT PROCEEDINGS

IN THE MATTER OF TOKS INC.

Chief Administrative Law Judge Brenda P. Murray has issued an initial decision suspending the effectiveness of the registration statement that Toks Inc. filed on August 31, 2001, and amended on September 7, 2001. According to the registration statement, Toks would raise \$100,000 in a best efforts IPO, next it would use its access to capital markets to raise \$10 billion, and then it would acquire several major corporations in all-stock tender offers with \$2 trillion of Toks securities. Chief Judge Murray found that the registration statement violated Section 8(d) of the Securities Act of 1933 because it contained many untrue statements of material fact and omitted many material facts required to be stated or necessary to make the registration statement not misleading. She found that the registration statement contained no audited financial statements or Plan of Operations, falsely represented that Toks Inc. was a corporation in good standing in Delaware, and failed to disclose that the founder and sole employee of Toks Inc. planned to purchase the \$100,000 of securities sought to be registered. Judge Murray also found that the registration statement contained material misrepresentations and material omissions in that Toks did not explain how it expected to accomplish transactions, which on their face were practically impossible. (Initial Decision No. 198; File No. 3-10635)

DAVID GUENTHNER AND JAY SAMUELSON, FORMER OFFICERS OF INACOM CORP., CHARGED WITH ACCOUNTING FRAUD

On January 8, the Commission filed suit in the United States District Court for the District of Nebraska against David C. Guenther, of Omaha, Nebraska, the former chief
2 NEWS DIGEST, January 9, 2002

financial officer of InaCom Corp., and Jay M. Samuelson, of Gretna, Nebraska, InaCom's assistant controller, for violations of the antifraud, periodic reporting, record keeping, internal controls, and lying to auditors provisions of the federal securities laws. InaCom, a Delaware corporation headquartered in Omaha, Nebraska, was primarily a value-added computer reseller that filed for Chapter 11 bankruptcy protection on June 16, 2000.

According to the complaint, Guenther and Samuelson engaged in a scheme to manage earnings in InaCom's Form 10-Qs filed with the Commission on or about May 11, 1999, August 10, 1999, and November 9, 1999. During the first three quarters of 1999, the Commission claims that Guenther and Samuelson improperly accrued unallocated, general reserves, then reversed \$7.1 million of these reserves into income in the third quarter of 1999. The complaint states these unjustified reversal of reserves in the third quarter of 1999 lacked any credible basis. Also, according to the complaint, in the third quarter of 1999, Guenther and Samuelson knowingly posted \$10.8 million of inventory cost reductions that related to prior quarters, thereby further artificially inflating income in the third quarter of 1999. The Commission alleges that because of these inappropriate accounting practices in the third quarter of 1999, the company reported a profit when in reality the company had suffered a loss. In addition, the complaint states that throughout the first three quarters of 1999, that Guenther caused InaCom to recognize manufacturer rebates to which it was not entitled, thereby understating its cost of goods sold and overstating net income. According to the complaint, this inclusion of improper manufacturer rebates overstated InaCom's income by more than \$13 million in its 1999 Form 10-Qs.

The complaint alleges that Guenther and Samuelson violated Sections 10(b) and 13(b)(5) of the Securities Exchange Act of 1934 (Exchange Act) and Rules 10b-5, 13b2-1, and 13b2-2 thereunder, and aided and abetted InaCom's violations of Sections 13(a) and 13(b)(2) of the Exchange Act and Rules 12b-20 and 13a-13 thereunder. [SEC v. David C. Guenther and Jay M. Samuelson, Civ. Action No. 8:02CV10 (D. Neb.)] (LR-17297)

INVESTMENT COMPANY ACT RELEASES

CAPITAL ONE FINANCIAL CORPORATION, ET AL.

A notice has been issued giving interested persons until February 1, 2002, to request a hearing on an application filed by Capital One Financial Corporation (COFC), et al. for an order under Section 6(c) of the Investment Company Act exempting certain finance subsidiaries of COFC (Finance Subsidiaries) from all provisions of the Act. The order would permit the Finance Subsidiaries to sell securities and use the proceeds to finance the business activities of COFC, and certain companies controlled by COFC. (Rel. IC-25357 – January 7)

BLUE CROSS AND BLUE SHIELD OF KANSAS, INC.

An order has been issued on an application filed by Blue Cross and Blue Shield of Kansas, Inc. under Sections 6(c) and 6(e) of the Investment Company Act. The order exempts an escrow account established by the applicant from all provisions of the Act, except section 9 and sections 36 through 53 of the Act, and the rules and regulations under those sections. (Rel. IC-25358 – January 8)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change filed by the National Association of Securities Dealers, through its wholly owned subsidiary NASD Regulation, Inc., relating to the adoption of interpretative material regarding the interfering with the transfer of customer accounts (SR-NASD-2001-95) has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of January 7. (Rel. 34-45239)

A proposed rule change (SR-PCX-2001-53) filed by the Pacific Exchange to establish a ceiling on marketing charges, has become immediately effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of January 7. (Rel. 34-45240)

A proposed rule change (SR-NYSE-2001-52) filed by the New York Stock Exchange amending NYSE Rule 123 has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of January 7. (Rel. 34-45246)

A proposed rule change filed by the Philadelphia Stock Exchange relating to trading hours of options on Exchange-Traded Fund Shares (SR-Phlx-2001-119) has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of January 7. (Rel. 34-45250)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission granted accelerated approval of a proposed rule change (SR-Amex-2002-01) filed by the American Stock Exchange to extend for an additional 90 days its pilot program relating to facilitation cross transactions. Publication of the order is expected in the Federal Register during the week of January 7. (Rel. 34-45241)

APPROVAL OF PROPOSED RULE CHANGE

The Commission approved a proposed rule change filed by the Chicago Board Options Exchange (SR-CBOE-00-56) relating to automatic execution of certain orders on the Exchange's electronic limit order book, under Section 19(b)(2) of the Securities Exchange Act of 1934. Publication of the order is expected in the Federal Register during the week of January 14. (Rel. 34-45244)

PROPOSED RULE CHANGES

The New York Stock Exchange filed a proposed rule change (SR-NYSE-2001-55) to amend NYSE Rule 51 relating to suspension of trading. Publication of the notice in the Federal Register is expected during the week of January 14. (Rel. 34-45249)

The New York Stock Exchange filed a proposed rule change (SR-NYSE-2001-49) amending NYSE Rule 902 to permit the submission of member to member coupled orders in Crossing Session I in order to close out error positions. Publication of the notice in the Federal Register is expected during the week of January 14. (Rel. 34-45251)

DELISTING GRANTED

An order has been issued granting the application of the Pacific Stock Exchange to strike from listing and registration the Common Stock, no par value, of Stardrive Solutions Inc. (formerly Sunhawk.com Corporation), effective at the opening of business on January 7, 2002. (Rel. 34-45238)

SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC under the Securities Act of 1933. The reported information appears as follows: Form, Name, Address and Phone Number (if available) of the issuer of the security; Title and the number and/or face amount of the securities being offered; Name of the managing underwriter or depositor (if applicable); File number and date filed; Assigned Branch; and a designation if the statement is a New Issue.

Registration statements may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: <publicinfo@sec.gov>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

S-8 ELAN CORP PLC, LINCOLN HOUSE LINCOLN PLACE, COUNTY WESTMEATH,
DUBLIN 2 IRELAND, L2 (353) 709-4000 - 2,000,000 (\$88,510,000)
FOREIGN COMMON STOCK. (FILE 333-14240 - DEC. 31) (BR. 1)

F-10 SUNCOR ENERGY INC, 112 4TH AVENUE SW PO BOX 38, CALGARY ALBERTA,
CANADA T2P 2V5, A0 00000 (403) 269-8100 - 1,000,000,000
(\$1,000,000,000)
FOREIGN GOVERNMENT AND AGENCY DEBT. (FILE 333-14242 - DEC. 31) (BR. 4)

S-8 UNILEVER N V, WEENA 455, 3013 AL ROTTERDAM, THE NETHERLANDS, P7 -
10,000 (\$574,600) FOREIGN COMMON STOCK. (FILE 333-14244 - DEC. 31)
(BR. 4)

S-8 UNILEVER N V, WEENA 455, 3013 AL ROTTERDAM, THE NETHERLANDS, P7 -
5,000 (\$287,300) FOREIGN COMMON STOCK. (FILE 333-14246 - DEC. 31) (BR. 4)

S-8 UNILEVER N V, WEENA 455, 3013 AL ROTTERDAM, THE NETHERLANDS, P7 -
35,000 (\$2,011,100) FOREIGN COMMON STOCK. (FILE 333-14248 - DEC. 31)
(BR. 4)

S-8 ING GROEP NV, STRAWINSKYLAAN 2631 1077 ZZ AMSTERDAM,
PO BOX 810 1000 AV AMSTERDAM, THE NETHERLANDS, P8 00000 (011) 312-0541
-
400,000 (\$9,648,000) FOREIGN COMMON STOCK. (FILE 333-14252 - DEC. 31)
(BR. 1)

S-8 ING GROEP NV, STRAWINSKYLAAN 2631 1077 ZZ AMSTERDAM,
PO BOX 810 1000 AV AMSTERDAM, THE NETHERLANDS, P8 00000 (011) 312-0541
-
200,000 (\$4,824,000) FOREIGN COMMON STOCK. (FILE 333-14254 - DEC. 31)
(BR. 1)

RECENT 8K FILINGS

Form 8-K is used by companies to file current reports on the following events:

- Item 1. Changes in Control of Registrant.
- Item 2. Acquisition or Disposition of Assets.
- Item 3. Bankruptcy or Receivership.
- Item 4. Changes in Registrant's Certifying Accountant.
- Item 5. Other Materially Important Events.
- Item 6. Resignations of Registrant's Directors.
- Item 7. Financial Statements and Exhibits.
- Item 8. Change in Fiscal Year.
- Item 9. Regulation FD Disclosure.

The following companies have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C.

20549 or at the following e-mail box address: <publicinfo@sec.gov>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
AAMES CAPITAL CORP	CA				X	X						12/19/01	
AAMES CAPITAL CORP	CA				X	X						12/19/01	
AAMES CAPITAL CORP MORT PASS THR C ERTS SER 2001 3	CA				X							12/26/01	
ABN AMRO MORTGAGE CORP SERIES 2001- 1A	DE							X				12/01/01	
ACCELIO CORP	AL				X	X						01/07/02	
ACE SECURITIES CORP HO EQ LO TR SE 2001-AQ1 AS BA PA TH CE	DE				X							12/26/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-NC1 AS BA PA TH CE	DE				X							12/26/01	
AFG INVESTMENT TRUST C	DE				X	X						01/07/02	
AFG INVESTMENT TRUST D	DE				X	X						01/07/02	
AIRGAS CARBONIC INC	DE				X	X						01/03/02	
AIRGAS DATA LLC	DE				X	X						01/03/02	
AIRGAS EAST INC	DE				X	X						01/03/02	
AIRGAS GREAT LAKES INC	DE				X	X						01/03/02	
AIRGAS GULF STATES INC	DE				X	X						01/03/02	
AIRGAS INC	DE				X	X						01/03/02	
AIRGAS INTERMOUNTAIN INC	DE				X	X						01/03/02	
AIRGAS MID AMERICA INC	DE				X	X						01/03/02	
AIRGAS MID SOUTH INC	DE				X	X						01/03/02	
AIRGAS NOR PAC INC	DE				X	X						01/03/02	
AIRGAS NORTH CENTRAL INC	DE				X	X						01/03/02	
AIRGAS NORTHERN CALIFORNIA & NEVADA INC	DE				X	X						01/03/02	
AIRGAS REALTY INC	DE				X	X						01/03/02	
AIRGAS SAFETY INC	DE				X	X						01/03/02	
AIRGAS SOUTH INC	DE				X	X						01/03/02	
AIRGAS SOUTHWEST INC	DE				X	X						01/03/02	
AIRGAS SPECIALTY GASES INC	TX				X	X						01/03/02	
AIRGAS WEST INC	CA				X	X						01/03/02	
ALICO INC	FL				X							08/31/02	
ALLIED RESEARCH CORP	DE				X							01/08/02	
ALTEON INC /DE	DE				X	X						01/04/02	
AMEREN CORP	MO				X	X						01/07/02	
AMERICAN HOME PRODUCTS CORP	DE				X	X						01/08/02	
AMERICAN HOMESTAR CORP	TX			X	X	X						01/03/02	
AMERICAN REALTY INVESTORS INC	NV		X			X						12/24/01	
AMORTIZING RESI COLLATERAL TR MORT PAS THRU CER SER 2001-BC1	DE					X						12/26/01	
AMORTIZING RESIDENTIAL COL TR MOR P AS THR CER SER 2001-BC2	DE					X						12/26/01	
AMR CORP	DE								X			01/07/02	
AMRESKO INC	DE				X	X						12/20/01	
ANALYSTS INTERNATIONAL CORP	MN				X	X						01/07/02	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
ANTHEM INC	IN										X	01/07/02	
ARGUSS COMMUNICATIONS INC	DE					X	X					01/07/02	
ATNL INC	DE					X	X					01/03/02	
ATWOOD OCEANICS INC	TX										X	01/07/02	
AUTOZONE INC	NV					X	X					01/03/02	
AVALONBAY COMMUNITIES INC	MD					X	X					01/04/02	
AVAYA INC	DE					X	X					01/07/02	
BANC ONE FINANCIAL SERVICES HOME EQ UNITY LOAN TRUST 1999-1	NY					X						12/26/01	
BARD C R INC /NJ/	NJ					X						01/03/02	
BARRY R G CORP /OH/	OH					X	X					01/07/02	
BEAR STEARNS ARM TRUST MORTGAGE PAS S THROUGH CERT SER 2000 2	DE					X						01/10/02	
BEAR STEARNS ARM TRUST MORTGAGE PAS S THROUGH CERT SER 2000-1	NY					X						01/10/02	
BEAR STEARNS ARM TRUST MORTGAGE PAS S THROUGH CERT SER 2001-5	NY					X						12/26/01	
BEAR STEARNS ARM TRUST MORTGAGE PAS S THROUGH CERT SER 2001-6	DE					X						01/10/02	
BEAR STEARNS ARM TRUST MORTGAGE PAS S THROUGH CERT SER 2001-7	NY					X						01/10/02	
BEAR STEARNS ARM TRUST MORTGAGE PAS S-THRO CERT SERIES 2001-3	NY					X						01/10/02	
BEAR STEARNS AS BCK SEC TR 2001-AC1 AS-BCK CER SER 2001-AC1	DE					X						12/26/01	
BELDEN & BLAKE CORP /OH/	OH										X	01/07/02	
BIO IMAGING TECHNOLOGIES INC	DE									X		10/25/01	AMEND
BIOENVISION INC	DE					X						11/16/01	AMEND
BIOMARIN PHARMACEUTICAL INC	DE					X						01/07/02	
BOC FINANCIAL CORP	NC		X						X			01/01/02	
CABOT OIL & GAS CORP	DE					X	X					12/14/01	
CALIBER LEARNING NETWORK INC	MD					X	X					12/26/01	
CALIFORNIA MICRO DEVICES CORP	CA					X						01/07/02	
CANADA SOUTHERN PETROLEUM LTD	CT					X	X					01/08/02	
CENTENNIAL BANCORP	OR					X	X					01/04/02	
CENTEX HOME EQUITY LOAN ASSET BACKE D CERTS SERIES 2001 A	DE					X	X					12/25/01	
CHARTER COMMUNICATIONS HOLDINGS CAP ITAL CORP	DE					X						09/28/01	
CHARTER COMMUNICATIONS HOLDINGS LLC	DE					X						09/28/01	
CHARTER COMMUNICATIONS INC /MO/	DE					X						09/28/01	
CHARTER COMMUNICATIONS INC /MO/	DE					X						09/28/01	
CHARTER MUNICIPAL MORTGAGE ACCEPTAN CE CO	DE					X	X					12/26/01	
CHASE MORTGAGE FINANCE CORP	DE					X	X					01/08/02	
CMS ENERGY CORP	MI					X						01/31/02	
COLLATERALIZED ASSET BACKED BONDS S ERIES 2001-2	DE					X						12/26/01	
COMMONWEALTH ENERGY CORP						X	X					01/04/02	
COMMUNITY BANKS INC /PA/	PA					X						12/31/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
COMPAQ COMPUTER CORP	DE					X	X				01/07/02	
COMPUTRAC INC	TX					X	X				01/07/02	
CONSUMERS ENERGY CO	MI					X					01/31/02	
CONVERA CORP	DE	X									01/31/02	
CORECOMM LTD /DE/	DE						X	X			12/31/01	
CREDIT & ASSET REPACKAGING VEHICLE CORP	DE						X				01/01/02	
CREDIT SUISSE FIR BO MO SEC COR FNT MO BK PA TH CE SE 2001-1	DE					X	X				12/25/01	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE					X	X				12/25/01	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE						X				12/27/01	
CSFB MAN HOUSING PASS THR CERTIFICA TES SERIES 2001-MH29	DE					X	X				12/26/01	
CSFB MORTGAGE BACKED PASS THROUGH C ERT SER 2001-AR24	DE					X	X				12/26/01	
CSX TRADE RECEIVABLES CORP	DE					X	X				12/26/01	
CWABS INC MORTGAGE PASS THROUGH TRU ST 2001-J1	NY					X					12/26/01	
CYBEX INTERNATIONAL INC	NY					X	X				12/21/01	
DAISYTEK INTERNATIONAL CORPORATION /DE/	DE					X	X				09/25/01	
DATATRAK INTERNATIONAL INC	OH					X					01/07/02	
DEAN FOODS CO/	DE		X			X	X				12/21/01	
DEAN HOLDING CO	DE	X	X		X	X	X	X			12/21/01	
DELTA CAPITAL TECHNOLOGIES INC	DE					X					01/04/02	
DIAL CORP /NEW/	DE						X				01/07/02	
DIGITAL DESCRIPTOR SYSTEMS INC	DE					X	X	X			12/19/01	
DOVER INVESTMENTS CORP	DE					X					12/31/01	
DRUGMAX INC	NV						X				01/07/02	AMEND
DTI HOLDINGS INC	MO			X			X				12/31/01	
DYCOM INDUSTRIES INC	FL					X	X				01/07/02	
DYNEGY HOLDINGS INC	DE					X	X				01/03/02	
DYNEGY INC /IL/	IL					X	X				01/03/02	
ECOGEN INC	DE					X					01/04/02	
EDISON MISSION ENERGY	CA		X				X				12/21/01	
EL PASO CORP/DE	DE					X	X				01/08/02	AMEND
ELASTIC NETWORKS INC	DE	X				X	X				12/27/01	AMEND
ELECSYS CORP	KS					X	X				01/07/02	
EMPS CORP	NV					X					01/03/02	
ENDO PHARMACEUTICALS HOLDINGS INC	DE						X	X			01/08/02	
ENEFTECH CORP	TX	X	X			X	X	X			12/31/01	AMEND
ENTERGY CORP /DE/	DE						X	X			01/08/02	
ENZON INC	DE					X					01/04/02	
EQCC RECEIVABLES CORP	DE					X	X				12/21/01	
EQUALNET COMMUNICATIONS CORP	TX					X	X				12/07/01	
EQUITEX INC	DE		X				X				12/21/01	
ESOFT INC	DE					X	X				01/07/02	
FINAN AS SEC CP SDVW HM EQ LN TR 20 01-2 AS BK CER SER 2001-2	DE					X					12/19/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
FINANCIAL ASSET SEC CORP ASSET BACK ED CERTS SERIES 2001 FF1	NY					X					12/26/01	
FIRST HORIZON ASSET SECURITIES INC	DE					X	X				12/28/01	
FIRST HORIZON PHARMACEUTICAL CORP	DE	X					X				12/21/01	
FLOATING RATE MORTGAGE PASS-THROUGH CERT-SERIES 2001-2	DE					X					12/26/01	
FNT MORTGAGE BACKED PASS THRU CERTI FICATES SERIES FNT 2001-2						X	X				11/26/01	
FNT MORTGAGE BACKED PASS THRU CERTI FICATES SERIES FNT 2001-2						X	X				12/26/01	
FORTRESS GROUP INC	DE	X					X				01/07/02	
FRANKLIN COVEY CO	UT	X									12/21/02	
FRANKLIN STREET PARTNERS LP						X	X				01/01/02	
FRUIT OF THE LOOM INC /DE/	DE						X				12/28/01	
FRUIT OF THE LOOM LTD							X				12/28/01	
FUELCELL ENERGY INC	DE					X					01/08/02	
FYI INC	DE					X	X				01/07/02	
GALEY & LORD INC	DE					X	X				12/24/01	
GENEREX BIOTECHNOLOGY CORP	DE					X					01/04/01	
GENSYM CORP	DE						X				11/09/01	AMEND
GENTIVA HEALTH SERVICES INC	DE					X	X				01/07/02	
GLAS-AIRE INDUSTRIES GROUP LTD	NV	X	X				X				01/07/02	
GLENBOROUGH REALTY TRUST INC	MD						X				11/09/01	AMEND
GMACM MORTGAGE LOAN TRUST MORT PASS THR CERT SERIES 2001-J1	NY					X					12/26/01	
GOLF ENTERTAINMENT INC	DE	X				X	X				12/31/01	
GOOD GUYS INC	DE					X					01/07/02	
GOPUBLICNOW COM INC	DE				X		X				01/01/02	
GRANITE BROADCASTING CORP	DE					X					01/07/02	
GRANITE CONSTRUCTION INC	DE					X	X				12/10/01	
GRAY COMMUNICATIONS SYSTEMS INC /GA /	GA				X		X				01/02/02	
GREENPOINT HOME EQ LN TR 2001-1 HM EQ LN AB NOTES SER 2001-1	DE					X					12/17/01	
GREENWICH CAP ACC INC HARBORVW MOR LN TR 2001-1 MOR LN PS TH	DE					X					12/19/01	
GREENWICH CAPITAL ACC INC HARBORVW MOR LN TR 2000-2	DE					X					12/19/01	
HADRON INC	NY					X	X				01/04/02	
HAIN CELESTIAL GROUP INC	DE					X					01/07/02	
HALLIBURTON CO	DE					X	X				07/16/01	
HARLEYSVILLE GROUP INC	DE					X					01/08/02	
HEALTHCARE RECOVERIES INC	DE					X	X				01/04/02	
HEALTHSOUTH CORP	DE						X	X			01/08/02	
HEI INC	MN							X			01/07/02	
HERSHEY FOODS CORP	DE							X			01/08/02	
HOLLY CORP	DE					X					01/08/02	
HOUSEHOLD AUTO RECEIVABLES CORP	NV						X				12/17/01	
HTTP TECHNOLOGY INC	DE			X			X				12/31/01	
IMPAC ASSETS SECURED CORP MORT PASS THR CERT SER 2001-4	CA					X					12/26/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
IMPAC CMB TRUST SERIES 2001-3 COLL AS BK BONDS SER 2001-3	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP	CA								X		12/21/01	
IMPAC SECURED ASSETS CORP MORT PASS THR CERT SER 2001-1	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP MORT PASS THR CERT SER 2001-5	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP MORT PASS THR CERT SER 2001-5	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP MORT PASS THROUGH CERT SER 2001-3	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP MORT PASS THRU CERTS SE 20001-7	CA					X					12/26/01	
IMPAC SECURED ASSETS CORP MORTGAGE PASS THR CERT SE 2001-6	CA					X					12/26/01	
INDUSTRIAL DATA SYSTEMS CORP			X					X			12/21/01	
INDYMAC ABS INC HM EQ MORT LN ASSET BACK TR SER SPMD 2001-B	DE					X					12/26/01	
INDYMAC BANCORP INC	DE					X		X			01/08/02	
INDYMAC INC HOME EQ MORT LOAN AS-BC K TR SER SPMD 2001-A	DE					X					12/26/01	
INDYMAC MBS INC RESIDENTIAL ASSET S ECURITIZATION TR 2001-A1						X					12/26/01	
INFINEX VENTURES INC	NV				X						11/14/01	AMEND
INHALE THERAPEUTIC SYSTEMS INC	DE					X		X			01/07/02	
INMEDICA DEVELOPMENT CORP	UT				X			X			01/03/02	
INTERACTIVE GAMING & COMMUNICATIONS INC	DE					X					01/05/02	
ISECURETRAC CORP	DE					X					01/02/02	
ISIS PHARMACEUTICALS INC	DE					X		X			01/07/02	
IWO HOLDINGS INC	DE					X		X			12/20/01	
JDS UNIPHASE CORP /CA/	DE							X	X		03/30/02	
KEYCORP STUDENT LOAN TRUST 1999 A						X		X			12/27/01	
KEYCORP STUDENT LOAN TRUST 2001-A						X		X			12/27/01	
KINDRED HEALTHCARE INC	DE					X		X			01/07/02	
LABORATORY CORP OF AMERICA HOLDINGS	DE								X		01/04/02	
LIBBEY INC	DE					X					01/04/02	
LIFEPOINT HOSPITALS INC	DE							X	X		01/07/02	
LIN HOLDINGS CORP	DE					X					01/07/02	
LIN TELEVISION CORP	DE					X					01/07/02	
LONG BEACH MORTGAGE LOAN TR 2001-3 AS-BCKD CERT SER 2001-3	DE					X					12/26/01	
LONG BEACH MORTGAGE LOAN TRUST 2001 -1 AS BK CERT SER 2001-1	DE					X					12/21/01	
LONG BEACH SECURITIES CORP ASSET BA CK CERT SER 2001-2	DE					X					12/26/01	
LORAL CYBERSTAR INC	DE		X			X		X			12/21/01	
LORAL SPACE & COMMUNICATIONS LTD	DO					X		X			12/21/01	
MASTR ADJUSTABLE RATE MORTGAGES TRU ST 2001-1	DE					X					12/26/01	
MEDIQUIK SERVICES INC	DE					X					12/21/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
MELLON FINANCIAL CORP	PA					X	X				01/04/02	
MELLON RESIDENTIAL FUNDING CORP MOR PAS THR CER SER 01 HEIL1	NY					X					12/26/01	
MEREDITH CORP	IA					X					01/08/02	
MERRILL LYNCH MORT INV INC MOR PAS THR CERT SER 2001-S1	NY					X					12/26/01	
MID-STATE HOMES INC	FL					X	X				11/15/01	
MID-STATE HOMES INC	FL					X	X				12/17/01	
MIDDLEBY CORP	DE		X				X				12/21/01	
MISSION ENERGY HOLDING CO	DE		X				X				12/21/01	
MORGAN STANLEY ABS CAP I INC MOR LO AN AS BK CER SER 2001-WF1	DE					X					12/26/01	
MORGAN STANLEY CAPITAL I INC HOME E Q LN AS BK CER SER 1999-2	NY					X					12/26/01	
MORGAN STANLEY DEAN WITTER CAP I IN C DEP FOR SERIES 2001-TOP	DE		X				X				01/02/02	
MORGAN STANLEY DEAN WITTER CAPITAL I INC TRUST 2001-AM1	DE					X					12/26/01	
MORGAN STANLEY DEAN WITTER CAPITAL I INC TRUST 2001-NC1	DE					X					12/26/01	
MORGAN STANLEY DEAN WITTER CAPITAL I INC TRUST 2001-NC2	DE					X					12/26/01	
MORT ASSET SEC TRANS INC E TRADE BA NK MORT BAK SEC TR 2001 2	DE					X	X				12/21/01	
MOVIE GALLERY INC	DE		X				X				12/21/01	AMEND
MOYCO TECHNOLOGIES INC	PA				X		X				01/07/01	
MRV COMMUNICATIONS INC	DE		X				X				12/28/01	
NATIONAL SERVICE INDUSTRIES INC	DE					X	X				01/07/02	
NAVISTAR FINANCIAL DEALER NOTE MAST ER TRUST	DE						X				11/30/01	
NAVISTAR FINANCIAL RETAIL RECEIVABL ES CORPORATION	DE						X				11/30/01	
NAVISTAR FINANCIAL SECURITIES CORP	DE						X				11/30/01	
NEOPROBE CORP	DE		X				X				12/31/01	
NEOWARE SYSTEMS INC	DE					X	X				01/07/02	
NEW WORLD RESTAURANT GROUP INC	DE					X	X				01/08/02	
NITROUS OXIDE CORP	DE					X	X				01/03/02	
NOVASTAR MORTGAGE FUNDING TRUST SER IES 2001-1	DE					X					12/26/01	
NUTEK INC	NV			X			X				12/28/01	
OCCIDENTAL PETROLEUM CORP /DE/ OGLEBAY NORTON CO /OHIO/	DE								X		01/08/02	
ONEOK INC /NEW/	OH					X					12/24/01	
OPENWAVE SYSTEMS INC	OK					X	X				01/08/02	
OSI PHARMACEUTICALS INC	DE						X	X			01/08/02	
OSI PHARMACEUTICALS INC	DE		X				X				12/21/01	
PANHANDLE EASTERN PIPE LINE CO	DE					X					01/31/02	
PARADYNE NETWORKS INC	DE					X	X				12/27/01	AMEND
PARAMARK ENTERPRISES INC	DE		X				X				12/26/01	
PENN ENGINEERING & MANUFACTURING CO RP	DE					X					12/31/01	
PHOTON DYNAMICS INC	CA					X	X				12/10/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
PIONEER COMPANIES INC	DE					X					01/04/02	
PLM INTERNATIONAL INC	DE					X	X				01/07/02	
PLM INTERNATIONAL INC	DE					X	X				01/08/02	
POLYCOM INC	DE					X	X				01/07/02	
PPI CAPITAL GROUP INC	UT							X			10/26/01	AMEND
PPI CAPITAL GROUP INC	UT		X			X	X				12/21/01	
PPI CAPITAL GROUP INC	UT			X			X				12/31/01	
PPL CORP	PA					X					01/04/02	
PRICELINE COM INC	DE								X		01/07/02	
PROBUSINESS SERVICES INC	DE					X	X				01/07/02	
PS BUSINESS PARKS INC/CA	CA					X	X				12/27/01	
PUBLIC SERVICE CO OF NEW MEXICO	NM					X					01/08/02	
PURITAN MEDICAL PRODUCTS INC	DE					X	X				01/03/02	
RACHELS GOURMET SNACKS INC	MN					X					12/28/01	
RECKSON ASSOCIATES REALTY CORP	MD					X					12/21/01	
RECKSON OPERATING PARTNERSHIP LP	DE					X					12/21/01	
RED D ARC INC	NV					X	X				01/03/02	
RIDGEWOOD ELECTRIC POWER TRUST II	DE					X					12/31/01	
ROBERDS INC	OH					X	X				12/20/01	
RURAL CELLULAR CORP	MN					X	X				01/04/02	
RURAL CELLULAR CORP	MN						X	X			01/06/02	
RUTLAND TOOL & SUPPLY CO INC	CA					X	X				01/03/02	
RYANS FAMILY STEAKHOUSES INC	SC		X								01/02/02	
SANDERSON FARMS INC	MS					X					10/31/02	
SAXON ASSET SEC TRUST 2001-1 MTG LN ASSET BK CERT SER 2001-1						X					12/26/01	
SAXON ASSET SECURITIES TRUST 2001-2	VA					X					12/26/01	
SAXON ASSET SECURITIES TRUST 2001-3	VA					X					12/26/01	
SEQUOIA MORTGAGE TRUST 5	DE					X					12/19/01	
SIGMA ALDRICH CORP	DE					X					01/07/02	
SONIC JET PERFORMANCE	CO	X				X	X	X			01/07/01	
SONICWALL INC	CA		X					X			10/25/01	AMEND
SPARTA SURGICAL CORP	DE					X					01/04/02	
SPICOLOGY COM	CA					X					11/08/01	
STAGE STORES INC	NV					X	X				01/08/02	
STARMEDIA NETWORK INC	DE								X		01/08/02	
STC BROADCASTING INC	DE						X	X			01/07/02	
STERLING CHEMICAL INC	DE						X	X			12/20/01	
STERLING CHEMICALS HOLDINGS INC /TX /	DE						X	X			12/20/01	
STRUCTURED ASS MO INV INC WSH MUT M O L T MO P TH CE SE 01-1	DE					X					12/26/01	
SUITE 101 COM INC	DE							X			01/08/02	
SYNAVANT INC	DE					X	X				12/31/01	
TAG IT PACIFIC INC	DE					X					12/21/01	
TALARIAN CORP	CA					X	X				01/04/02	
TEKINSIGHT COM INC	DE		X				X				12/27/01	
TELIGENT INC	DE					X					01/07/02	
THQ INC	DE		X				X				12/21/01	
THREE FIVE SYSTEMS INC	DE								X		01/08/02	
TIAA REAL ESTATE ACCOUNT	NY					X					01/08/02	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
TIFFANY & CO	DE					X					01/08/02	
TOREADOR RESOURCES CORP	DE		X						X		12/31/01	
TRANSATLANTIC HOLDINGS INC	DE								X		01/07/02	
TRANSOCEAN SEDCO FOREX INC	E9								X		01/07/02	
TRANSOCEAN SEDCO FOREX INC	E9								X		01/07/02	AMEND
TRUSERV CORP	DE					X		X			12/31/01	
UNION BANKSHARES INC	VT					X					01/04/02	
UNION ELECTRIC CO	MO					X		X			01/07/02	
UNIVERSAL COMPRESSION HOLDINGS INC	DE					X					01/08/02	
UNIVERSAL COMPRESSION INC	TX					X					01/08/02	
USA NETWORKS INC	DE							X	X		01/08/02	
VCAMPUS CORP	DE					X		X			12/28/01	
VIRGINIA COMMONWEALTH FINANCIAL CORP	VA					X					01/08/02	
P												
VISTEON CORP	DE					X		X			01/07/02	
WASHINGTON MUTUAL MOR LOAN TRU MOR	DE					X					12/26/01	
PASS THRU CERT SER 2001-7												
WIRELESS DATA SOLUTIONS INC	UT					X					09/30/01	
XEROX CORP	NY					X					01/07/02	
XL CAPITAL LTD						X		X			01/07/02	
XTRANA INC	DE		X								12/21/01	
YELLOWBUBBLE COM INC						X					10/15/01	
ZILA INC	DE					X					12/19/01	
ZILA INC	DE					X					12/19/01	
5B TECHNOLOGIES CORP	DE					X		X			08/20/01	AMEND