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SEC NEWS DIGEST

Issue 2001-82

April 27, 2001

ENFORCEMENT PROCEEDINGS

COMMISSION SUSTAINS NASD DISCIPLINARY ACTION AGAINST MARTIN LEE ENG

The Commission has sustained NASD disciplinary action against Martin Lee Eng, a former registered representative with Lam Securities Investments, Inc., an NASD member firm. The NASD issued a letter of caution to Eng.

The Commission found that Eng violated NASD Conduct Rule 2210(d)(2)(C) by making a statement promising that a stock loss can somehow be turned into a gain when there was no reasonable basis for this statement.

The Commission concluded that the NASD's enforcement of Conduct Rule 2210(d)(2)(C) did not violate Eng's First Amendment rights. Based on its review of the record, the Commission also concluded that the sanctions imposed by the NASD were not excessive, oppressive, or an undue burden on competition. (Rel. 34-44224; File No. 3-10009)

PUBLIC ADMINISTRATIVE AND CEASE AND DESIST PROCEEDINGS INSTITUTED AGAINST WEBER INVESTMENT CORPORATION

On April 26, the Commission instituted administrative and cease and desist proceedings against Weber Investment Corporation (WIC), a broker-dealer registered with the Commission.

The Commission's Order alleges that WIC willfully committed violations of the books and records and net capital provisions of the federal securities laws. According to the Order, Terry Don Rader, WIC's former president, chief financial officer, compliance officer and financial and operations principal, inflated the value of securities held in firm inventory accounts to cover trading losses in an index options account and to provide funds for his personal use. Rader, who controlled WIC's books and records, also failed to prepare and maintain accurate books and records for WIC. Rader destroyed records pertaining to one of the inventory accounts he controlled, and the activity in that account was not reflected in WIC's records. Further, all positions held in Rader's inventory accounts were overpriced. In addition, WIC's 1997 general ledger inaccurately reflected numerous deposits and withdrawals from its clearing firm, Southwest Securities, Inc. (Southwest).

Also, WIC's general ledger balances for the months ending June and July 1997 were incorrect.

An NASDR examination of WIC conducted in November 1997 revealed that, as of September 29, 1997, WIC had a net capital deficit of \$62,553. This deficiency was caused by a number of customer checks improperly made payable to WIC instead of Southwest. The result of the payments to WIC was to increase WIC's net capital requirements. Rader, who was responsible for all aspects of the firm's supervisory procedures, failed to follow the firm's written supervisory procedures requiring that customer checks be payable to the clearing firm and not WIC.

The Commission accepted WIC's offer to settle these proceedings simultaneously with their institution. The Order, in charging violations of Sections 15(c)(3) and 17(a) of the Securities Exchange Act of 1934 and Rules 15c3-1, 17a-3, and 17a-4 thereunder, censures WIC and Orders it to cease and desist from committing or causing any future violations of the above provisions. (Refs. 33-7974; 34-44225; File No. 3-10462)

COMMISSION OBTAINS PERMANENT INJUNCTIONS AND OTHER RELIEF FROM TEN SALESPEOPLE

The Commission announced that ten salespeople were enjoined in a pending offering fraud action. Final Judgments were entered against Richard C. Reining, Michael R. Tompkins and Joseph L. Hill on March 1, Stephen R. Rawlings on March 8, and David J. Naughton, Ronald L. Gaiser, Mark R. Avila and Stephen R. Keenum on March 13, enjoining them from future violations of the registration and antifraud provisions of the federal securities laws pursuant to their consents. Final Judgments by default were entered against Adam E. Peck and Raffi T. King on March 20. Each Defendant was also ordered to pay disgorgement, and \$110,000 third tier civil penalties were assessed against Peck and King. Disgorgement was waived against Hill, Rawlings, Naughton, Gaiser and Avila and all but \$45,000 and \$25,000 in disgorgement was waived against Reining and Tompkins, respectively, and civil penalties were not assessed against these defendants based upon their demonstrated inability to pay.

The Commission alleged that the Defendants made fraudulent representations in connection with their sales of the unregistered securities of Papa Holdings and/or four of its restaurant subsidiaries. Over \$21 million was raised from approximately 1,300 investors nationwide from November 1995 to January 1999. Instead of opening new restaurants, the restaurant subsidiaries used the money to pay undisclosed commissions and to cover losses incurred by existing Papashon restaurants. None of the restaurant subsidiaries ever opened a restaurant and existing Papashon Restaurants in Pasadena, Beverly Hills, Encino and Long Beach, California closed in 1999. [SEC v. David J. Naughton, et al., Civil Action No. 00-07531 R, Ex, C.D. Cal.] (LR-16976)

COURT OF APPEALS AFFIRMS TRIAL COURT'S ORDER INCARCERATING DEENDANT FOR CONTEMPT

On March 15, 2001, the U.S. District Court for the Middle District of North Carolina adjudged defendants Elfindepan, S.A., Southern Financial Group and Tracy Calvin Dunlap, Jr. to be in civil contempt of court based on their refusal to obey court orders requiring them to produce documents, and account for and repatriate investor funds, related to their allegedly fraudulent investment schemes. (The defendants are alleged perpetrators of a fraudulent securities scheme by means of which they misappropriated in excess of \$20 million from investors.) The U.S. District Court ordered defendants to comply with its orders by March 20, 2001, or face the imposition of a contempt sanction designed to compel their compliance.

Defendants refused to comply as ordered based on their assertion of Dunlap's personal Fifth Amendment privilege against self-incrimination. Accordingly, on March 23, 2001, the U.S. District Court ordered that Dunlap, in his representative capacity as the agent and control person of Elfindepan and Southern Financial, be taken into custody and incarcerated until such time as he causes Elfindepan and Southern Financial to comply with the relevant orders.

Dunlap appealed the order of incarceration. On April 23, 2001, the U.S. Court of Appeals for the Fourth Circuit affirmed the order incarcerating Dunlap in his representative capacity as the agent and control person of Elfindepan and Southern Financial (case nos. 01-1382 and 01-1391). Recognizing that artificial entities like Elfindepan and Southern Financial Group have no privilege against self-incrimination, the U.S. Court of Appeals ruled that Dunlap could not assert his personal privilege to avoid his representative obligation to cause Elfindepan and Southern Financial Group to comply with the U.S. District Court's orders. Dunlap remains incarcerated. [SEC v. Elfindepan, S.A., et al., Civil Action No. 1:00CV00742, MDNC] (LR-16977)

INVESTMENT COMPANY ACT RELEASES

BARR ROSENBERG SERIES TRUST, ET AL.

An order has been issued pursuant to Section 17(b) of the Investment Company Act to Barr Rosenberg Variable Insurance Trust, on behalf of its Barr Rosenberg VIT Market Neutral Fund; Barr Rosenberg Series Trust, on behalf of its AXA Rosenberg Value Market Neutral Fund; AXA Rosenberg Investment Management LLC; and AXA Rosenberg Group LLC, permitting the sale of substantially all the assets of the Barr Rosenberg VIT Market Neutral Fund to the AXA Rosenberg Value Market Neutral Fund. (Rel. IC-24943 - April 25)

PACIFIC INNOVATIONS TRUST

An order has been issued pursuant to Section 8(f) of the Investment Company Act declaring that Pacific Innovations Trust has ceased to be an investment company. (Rel. IC-24944 – April 25)

ORDERS OF DEREGISTRATION UNDER THE INVESTMENT COMPANY

Orders have been issued under Section 8(f) of the Investment Company Act declaring that each of the following has ceased to be an investment company:

JWB Aggressive Growth Fund [File No. 811-9132]
(Rel. IC-24945 - April 25, 2001)

Firstar Stellar Funds (formerly Star Funds)
[File No. 811-5762]
(Rel. IC- 24946 - April 25, 2001)

Managed Securities Plus Fund, Inc. [File No. 811-8045]
(Rel. IC- 24947 - April 25, 2001)

Debt Strategies Fund, Inc. [File No. 811-8171]
(Rel. IC- 24948 - April 25, 2001)

Debt Strategies Fund III, Inc. [File No. 811-8823]
(Rel. IC- 24949 - April 25, 2001)

The Achievement Funds Trust [File No. 811-5712]
(Rel. IC- 24950 - April 25, 2001)

Prudential Employees Limited Partnership 1986
[File No. 811-4561]
(Rel. IC- 24951 - April 25, 2001)

Prudential Employees Limited Partnership 1987
[File No. 811-5156]
(Rel. IC- 24952 - April 25, 2001)

Prudential Employees Limited Partnership 1988
[File No. 811-5393]
(Rel. IC- 24953 - April 25, 2001)

Summit Funds Management Corporation [File No. 811-10009]
(Rel. IC- 24954 - April 25, 2001)

Nuveen Tax Exempt Unit Trust Series 2 [File No. 811-1030]
(Rel. IC- 24955 - April 25, 2001)

Managed High Yield Fund Inc. [File No. 811-7804]
(Rel. IC- 24956 - April 25, 2001)

Merrill Lynch Convertible Fund, Inc. [File No. 811-4311]
(Rel. IC- 24957 - April 25, 2001)

Fortis Fiduciary Fund, Inc. [File No. 811-3269]
(Rel. IC-24958 - April 25, 2001)

Van Kampen American Capital Municipal Bond Fund
[File No. 811-2683]

(Rel. IC- 24959 - April 25, 2001)
Van Kampen Merritt Money Market Trust [File No. 811-3514]
(Rel. IC- 24960 - April 25, 2001)

Van Kampen American Capital Texas Tax Free Income Fund
[File No. 811-6464]
(Rel. IC- 24961 - April 25, 2001)
Van Kampen American Capital Utilities Income Fund
[File No. 811-7998]
(Rel. IC- 24962 - April 25, 2001)

HOLDING COMPANY ACT RELEASES

ALLEGHENY ENERGY, INC., ET AL.

An order has been issued authorizing Allegheny Energy, Inc., a registered public utility holding company, and its subsidiaries, Allegheny Energy Service Company, Monongahela Power Company and Allegheny Energy Supply Company, LLC (Genco) (collectively, Applicants) to form MP Transferring Agent, L.L.C. and MP Genco as wholly owned subsidiaries of Monongahela Power Company. Applicants request authority for Monongahela Power Company to transfer certain generation and related assets (collectively, Generation Assets) and liabilities to MP Transferring Agent, L.L.C. and then to MP Genco which would then be merged into Genco. In addition, Monongahela Power Company proposes to provide operating services at cost to certain associates with respect to the Generation Assets. The Commission has reserved jurisdiction over Applicants' proposal to transfer the West Virginia jurisdictional assets. (Rel. 35-27384)

DTE ENERGY CORPORATION ET AL.

A supplemental notice has been issued giving interested persons until May 17, 2001, to request a hearing on a proposal by DTE Energy Company (DTE), a Michigan public utility holding company that claims exemption under Section 3(a)(1) of the Act by Rule 2 under the Act, and its inactive, wholly owned subsidiary, DTE Enterprises, Inc. (Merger Sub and collectively, Applicants). Applicants request authority for DTE indirectly and Merger Sub directly to acquire all issued and outstanding stock of MCN Energy Group Inc., a Michigan public utility holding company that claims exemption under Section 3(a)(1) of the Act by Rule 2 under the Act. Applicants also request that the Commission exempt, under Section 3(a)(1) of the Act, DTE and Merger Sub from all requirements of the Act, except for Section 9(a)(2). (Rel. 35-27385)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGE

The Commission approved a proposed rule change (SR-Phlx-01-21) by the Philadelphia Stock Exchange relating to primary trading session hours for equities whose primary market is not the Exchange. (Rel. 34-44213)

PROPOSED RULE CHANGE

The Commission noticed a proposed rule change filed by the Philadelphia Stock Exchange (SR-Phlx-2001-45). The proposed rule change relates to adopting Phlx's Rule 930(k) that allows lessees to pay past-due fees owed to the Exchange by the lessor under a lease agreement on behalf of the lessor. Publication is expected in the Federal Register during the week of April 30. (Rel. 34-44220)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

The Depository Trust Company filed a proposed rule change (SR-DTC-00-16) to revise DTC's fee schedule and amends the elective dividend system (EDS) procedures. Publication of the proposal is expected in the Federal Register during the week of April 30. (Rel. 34-44222)

DELISTING GRANTED

An order has been issued granting the application of the Boston Stock Exchange to strike from listing and registration the Common Stock, no par value, of Audiohighway.com, Inc., effective at the opening of business on April 26, 2001. (Rel. 34-44221)

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-4 SONICBLUE INC, 2841 MISSION COLLEGE BLVD, SANTA CLARA, CA 95054
(408) 588-8000 - 1,567,451 (\$5,236,283) COMMON STOCK. (FILE 333-59258
-
APR. 20) (BR. 3)
- S-3 GOLDMAN SACHS GROUP INC/, 85 BROAD ST, NEW YORK, NY 10004 (212) 902-
1000
- 4,032,513 (\$369,176,565) COMMON STOCK. (FILE 333-59260 - APR. 20)
(BR. 7)
- S-8 UNION PLANTERS CORP, UNION PLANTERS ADMINSTRATIVE CENTER,
7130 GOODLETT FARMS PARKWAY, MEMPHIS, TN 38018 (901) 580-6000 - 69,082
(\$1,368,515) COMMON STOCK. (FILE 333-59264 - APR. 20) (BR. 7)
- S-8 ADVO INC, ONE UNIVAC LN, P O BOX 755, WINDSOR, CT 06095 (860) 285-
6120
- 550,000 (\$20,674,500) COMMON STOCK. (FILE 333-59266 - APR. 20) (BR.
2)
- S-8 ROANOKE TECHNOLOGY CORP, 1039 EAST 10TH ST, ROANOKE RAPIDS, NC 27870
-
2,000,000 (\$540,000) COMMON STOCK. (FILE 333-59268 - APR. 20) (BR. 8)
- S-8 MEDIMMUNE INC /DE, 35 W WATKINS MILL RD, GAITHERSBURG, MD 20878
(301) 417-0770 - 3,000,000 (\$112,020,000) COMMON STOCK. (FILE 333-
59272 -
APR. 20) (BR. 1)
- S-8 FILENET CORP, 3565 HARBOR BLVD, COSTA MESA, CA 92626 (714) 966-3400
-
140,000 (\$2,804,200) COMMON STOCK. (FILE 333-59274 - APR. 20) (BR. 3)
- S-8 CHROMAVISION MEDICAL SYSTEMS INC, 33171 PASEO CORVEZA,
SAN JUAN CAPISTRANO, CA 92675 (949) 443-3355 - 1,280,000 (\$11,637,980)
COMMON STOCK. (FILE 333-59276 - APR. 20) (BR. 5)
- S-3 PATRIOT BANK CORP, HIGH & HANOVER STREETS, P O BOX 1090, POTTSTOWN,
PA
19464 (610) 323-1500 - 500,000 (\$3,862,500) COMMON STOCK. (FILE 333-
59278
- APR. 20) (BR. 7)
- S-8 SCHWAB CHARLES CORP, 120 KEARNEY STREET, SAN FRANCISCO, CA 94104
(415) 627-7000 - 10,000,000 (\$177,500,000) COMMON STOCK. (FILE 333-
59280 -
APR. 20) (BR. 7)
- S-8 LIBERATE TECHNOLOGIES, 2 CIRCLE STAR WAY, C/O NETWORK COMPUTER INC,
SAN CARLOS, CA 94070 (650) 701-4000 - 6,213,052 (\$56,538,774) COMMON
STOCK.
(FILE 333-59282 - APR. 20) (BR. 3)

S-1 ADVANSTAR COMMUNICATIONS INC, 7500 OLD OAK BLVD, CLEVELAND, OH 44130
(440) 243-8100 - 160,000,000 (\$160,000,000) STRAIGHT BONDS. (FILE
333-59284 - APR. 20) (BR. 8)

S-8 WEB4BOATS COM INC, PO BOX 1028, LA JOLLA, CA 92038 (858) 551-8160 -
250,000 (\$28,750) COMMON STOCK. (FILE 333-59286 - APR. 20) (BR. 8)

S-3 ORTHOVITA INC, 45 GREAT VALLEY PKWY, VALVERN, PA 19355 (215) 640-
1775 -
3,737,156 (\$17,994,406) COMMON STOCK. (FILE 333-59288 - APR. 20) (BR.
5)

S-8 FRONTIER OIL CORP /NEW/, 10000 MEMORIAL DRIVE, SUITE 600, HOUSTON,
TX
77024 (713) 688-9600 - 1,000,000 (\$10,980,000) COMMON STOCK. (FILE
333-59290 - APR. 20) (BR. 4)

S-8 GAP INC, ONE HARRISON, SAN FRANCISCO, CA 94105 (415) 952-4400 -
30,000,000 (\$691,050,000) COMMON STOCK. (FILE 333-59292 - APR. 20)
(BR. 2)

S-8 SONICBLUE INC, 2841 MISSION COLLEGE BLVD, SANTA CLARA, CA 95054
(408) 588-8000 - 3,024,265 (\$13,291,945) COMMON STOCK. (FILE 333-59294
-
APR. 20) (BR. 3)

S-8 ISIS PHARMACEUTICALS INC, 2292 FARADAY AVE, CARLSBAD, CA 92008
(760) 931-7200 - 2,000,000 (\$13,620,000) COMMON STOCK. (FILE 333-59296
-
APR. 20) (BR. 1)

S-4 ENERGY EAST CORP, PO BOX 12904, STE 2006A 20TH FL, ALBANY, NY 12212
(518) 434-3014 - \$515,549,421.36 COMMON STOCK. (FILE 333-59300 - APR.
20)
(BR. 2)

S-8 ARETE INDUSTRIES INC, 2955 VALMONT RD, STE 310, BOULDER, CO 80301
(303) 247-1313 - 70,000 (\$315,000) COMMON STOCK. (FILE 333-59302 -
APR. 20) (BR. 2)

S-3 J P MORGAN CHASE & CO, 270 PARK AVE, 39TH FL, NEW YORK, NY 10017
(212) 270-6000 - 1,307,814 (\$59,342,060) COMMON STOCK. (FILE 333-59304
-
APR. 20) (BR. 7)

S-8 RED HAT INC, 2600 MERIDIAN PARKWAY, DURHAM, NC 27713 (919) 547-0012
-
2,563,500 (\$38,342,175) COMMON STOCK. (FILE 333-59306 - APR. 20) (BR.
3)

S-8 INTERWAVE COMMUNICATIONS INTERNATIONAL LTD,
C/O CODAN SERVICES LTD CLARENDON HOUSE, 2 CHURCH STREET PO BOX HM 1022,
HAMILTON, BERMUDA, 00000 - 2,069,959 (\$1,965,586) COMMON STOCK. (FILE
333-59308 - APR. 20) (BR. 7)

- S-8 INTERWAVE COMMUNICATIONS INTERNATIONAL LTD,
C/O CODAN SERVICES LTD CLARENDON HOUSE, 2 CHURCH STREET PO BOX HM 1022,
HAMILTON, BERMUDA, 00000 - 2,000,000 (\$1,850,000) COMMON STOCK. (FILE
333-59310 - APR. 20) (BR. 7)
- S-8 SKY FINANCIAL GROUP INC, 221 SOUTH CHURCH STREET, BOWLING GREEN, OH
43402 (419) 327-6300 - 2,146,366 (\$40,458,999) COMMON STOCK. (FILE
333-59312 - APR. 20) (BR. 7)
- S-2 TCPI INC, 3341 SW 15TH STREET, POMPANO BEACH, FL 33069 (954) 979-
0400 -
5,768,478 (\$201,896.73) COMMON STOCK. (FILE 333-59314 - APR. 20) (BR.
1)
- S-8 INTERMUNE PHARMACEUTICALS INC, 1710 GILBRETH RD, SUITE 301,
BURLINGAME,
CA 94010 (650) 493-8333 - 1,135,919 (\$26,955,357.87) COMMON STOCK.
(FILE
333-59316 - APR. 20) (BR. 1)
- S-3 CV THERAPEUTICS INC, 3172 PORTER DR, PALO ALTO, CA 94304 (650) 812-
0585
- \$5,000,000 COMMON STOCK. (FILE 333-59318 - APR. 20) (BR. 1)
- S-8 DATASTREAM SYSTEMS INC, 50 DATASTREAM PLAZA, STE C 40, GREENVILLE,
SC
29605 (864) 422-5001 - 75,000 (\$656,250) COMMON STOCK. (FILE 333-59320
-
APR. 20) (BR. 3)
- S-4 AMERICAN CELLULAR CORP /DE/, 1336 BASSWOOD ST, SUITE 700,
SCHAUMBURG, IL
60173 (847) -99-5-87 - 450,000,000 (\$450,000,000) STRAIGHT BONDS.
(FILE
333-59322 - APR. 20) (BR. 7)
- S-3 AMERIPATH INC, 7289 GARDEN RD, SUITE 200, RIVER BEACH, FL 33404
(561) 845-1850 - 864,849 (\$19,947,742.19) COMMON STOCK. (FILE 333-
59324 -
APR. 20) (BR. 1)
- S-4 NOVELL INC, 1800 SOUTH NOVELL PLACE, PROVO, UT 84606 (801) 861-7000
-
43,775,557 (\$167,762,614) COMMON STOCK. (FILE 333-59326 - APR. 20)
(BR. 3)
- S-4 SEAGATE TECHNOLOGY INTERNATIONAL, C/O SEAGATE TECHNOLOGY LLC,
920 DISC DRIVE, SCOTTS VALLEY, CA 95066 (831) 439-5370 - 210,000,000
(\$210,000,000) STRAIGHT BONDS. (FILE 333-59328 - APR. 20) (NEW ISSUE)
- S-8 INTERDENT INC, 222 N SEPULVEDA BLVD, SUITE 740, EL SEGUNDO, CA 90245
(310) 765-2400 - 3,000,000 (\$1,290,000) COMMON STOCK. (FILE 333-59330
-
APR. 20) (BR. 1)

S-8 GREENLAND CORP, 1935 AVENIDA DEL ORO, SUITE D, OCEANSIDE, CA 92056
 (619) 458-4226 - 3,859,914 (\$192,995.70) COMMON STOCK. (FILE 333-59332
 -
 APR. 20) (BR. 7)

S-3 ACTV INC /DE/, 1270 AVE OF THE AMERICAS, NEW YORK, NY 10020
 (212) 262-2571 - 1,535,995 (\$4,606,983) COMMON STOCK. (FILE 333-59334
 -
 APR. 20) (BR. 7)

S-3 PAN PACIFIC RETAIL PROPERTIES INC, 1631-B S MELROSE DR, VISTA, CA
 92083
 (760) 727-1002 - 7,808,012 (\$173,181,706) COMMON STOCK. (FILE 333-
 59336 -
 APR. 20) (BR. 8)

S-1 FIRST SECURITY GROUP INC/TN, 817 BROAD STREET, CHATTANOOGA, TN 37402
 (423) 308-2000 - 3,000,000 (\$30,000,000) COMMON STOCK. (FILE 333-59338
 -
 APR. 20) (NEW ISSUE)

S-8 EXCEL TECHNOLOGY INC, 45 RESEARCH WAY, E SETUAKET, NY 11733
 (516) 273-6900 - 1,000,000 (\$19,863,366) COMMON STOCK. (FILE 333-59340
 -
 APR. 20) (BR. 5)

S-8 NEOFORMA COM INC, 3061 ZANKER ROAD, SAN JOSE, CA 95134 (408) 654-
 5700 -
 8,566,654 (\$7,624,322.06) COMMON STOCK. (FILE 333-59342 - APR. 20)
 (BR. 8)

S-3 ILLINOIS SUPERCONDUCTOR CORPORATION, 451 KINGSTON CT, MOUNT
 PROSPECT, IL
 60056 (847) 391-9400 - 1,818,182 (\$2,218,182) COMMON STOCK. (FILE
 333-59344 - APR. 20) (BR. 5)

S-3 ELECTRIC FUEL CORP, 120 WOOD AVE S, STE 300, ISELIN, NJ 08830
 (212) 826-5536 (FILE 333-59346 - APR. 20) (BR. 4)

S-4 MIDWEST GENERATION LLC, ONE FINANCIAL PLZ., 4400 S. LASALLE ST.
 #3500,
 CHICAGO, IL 60605 (312) 583-6000 - 1,147,000,000 (\$1,147,000,000)
 EQUIPMENT TRUST CERTIFICATES. (FILE 333-59348 - APR. 20) (NEW ISSUE)

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 CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ACRODYNE COMMUNICATIONS INC	DE				X	X					04/17/01	
ADMIRALTY BANCORP INC	DE				X	X					04/12/01	
ADVANTA CORP	DE				✓	X					04/24/01	
AFG INVESTMENT TRUST A	DE					X					02/07/01	AMEND
AFG INVESTMENT TRUST B	DE					X					02/07/01	AMEND
AFG INVESTMENT TRUST C	DE					X					02/07/01	AMEND
AFG INVESTMENT TRUST D	DE					X					02/07/01	AMEND
AGILE SOFTWARE CORP	DE				X	X					04/26/01	
AGRIBRANDS INTERNATIONAL INC	MO				X						04/26/01	
AKORN INC	LA				X	X					04/17/01	
ALBERTSONS INC /DE/	DE				X						04/26/01	
ALLIED PRODUCTS CORP /DE/	DE				X	X					04/15/01	
ALLOY ONLINE INC	DE		X				X				04/12/01	
AMEDISYS INC	DE				X	X					04/25/01	
AMERICAN EXPRESS CO	NY				X						04/25/01	
AMERICAN GENERAL FINANCE CORP	IN				X	X					04/25/01	
AMERICAN HOME PRODUCTS CORP	DE				X	X					04/25/01	
AMERICAN RIVER HOLDINGS	CA				X	X					04/20/01	
AMERICAN VANTAGE COMPANIES	NV				X	X					04/10/01	
ANAREN MICROWAVE INC	NY				X	X					04/26/01	
ASCENT ASSURANCE INC	DE				X	X					04/25/01	
ASHLAND INC	KY				✓	X					04/23/01	
ASPEN TECHNOLOGY INC /DE/	DE				X	X					04/24/01	
AVANEX CORP	DE				X	X					04/11/01	
AVANT CORP	DE					X					04/13/01	AMEND
AVATEX CORP	DE				X	X					04/24/01	
AVNET INC	NY				X	X					04/26/01	
BEAR STEARNS COMMERCIAL MORTGAGE SE CURITIES INC	DE				X	X					04/25/01	
BENTLEY PHARMACEUTICALS INC	DE					X					05/15/01	AMEND
BILOGIC INC	DE			X	X	X					04/10/01	
BIO VASCULAR INC	MN			X		X					04/19/01	
BLUE WAVE SYSTEMS INC	DE				X	X	X				04/24/01	
BMW AUTO LEASING LLC						X					04/25/01	
BMW MANUFACTURING LP						X					04/25/01	
BMW VEHICLE LEASE TRUST 2000-A						X					04/25/01	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT					X					03/31/01	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT					X					03/31/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT									X	03/31/01	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT									X	03/31/01	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT									X	03/31/01	
BOMBARDIER CREDIT RECEIVABLES CORP	DE									X	03/31/01	
BOMBARDIER CREDIT RECEIVABLES CORP	DE									X	03/31/01	
BOSTON PROPERTIES INC	DE					X			X		04/24/01	
BRISTOL RETAIL SOLUTIONS INC	DE					X					04/16/01	
BROOKTROUT INC	MA		X						X		04/16/01	
BURLINGTON NORTHERN SANTA FE CORP	DE					X			X		04/24/01	
CARDIAC PATHWAYS CORP	DE					X			X		04/25/01	
CARDIAC PATHWAYS CORP	DE					X			X		04/25/01	
CATERPILLAR INC	DE					X					04/17/01	
CATERPILLAR INC	DE					X					04/17/01	
CBL & ASSOCIATES PROPERTIES INC	DE					X					03/31/01	
CENTEX CORP	NV								X	X	04/25/01	
CENTRAL VERMONT PUBLIC SERVICE CORP	VT					X					04/17/01	
CHICAGO BRIDGE & IRON CO N V						X					04/20/01	
CHICAGO MERCANTILE EXCHANGE INC	IL					X			X		03/07/01	
CHINA GATEWAY HOLDINGS INC	DE					X			X		04/25/01	
CHINAB2BSOURCING COM INC	DE					X					04/26/01	
CHOICE ONE COMMUNICATIONS INC	DE		X						X		08/01/00	
CITICORP MORTGAGE SECURITIES INC	DE		X								04/26/01	
CITIGROUP INC	DE								X		04/23/01	
CLEARLOGIC INC	DE					X			X		03/22/01	
CLEARLOGIC INC	DE					X			X		03/22/01	AMEND
CLECO POWER LLC	LA					X			X		04/26/01	
COMMSCOPE INC	DE					X			X		04/25/01	
COMMUNITY HEALTH SYSTEMS INC/ CONSECO FINANCE CORP	DE					X			X		04/25/01	
CONSECO FINANCE CORP	DE								X		04/23/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE								X		04/23/01	
CONSECO INC	IN								X	X	04/24/01	
CONSOLIDATED GRAPHICS INC /TX/	TX					X			X		04/25/01	
COOPER COMPANIES INC	DE					X			X		04/24/01	
COOPER INDUSTRIES INC	OH					X			X		04/24/01	
CORNERSTONE REALTY INCOME TRUST INC	VA					X			X		04/18/01	
CORNING INC /NY	NY					X					03/31/01	
CORPORATE OFFICE PROPERTIES TRUST	MD								X	X	04/25/01	
COVANCE INC	DE		X						X		02/14/01	AMEND
CRITICAL PATH INC	CA					X			X		04/26/01	
CROWN AMERICAN REALTY TRUST	MD									X	04/25/01	
CROWN MEDIA HOLDINGS INC	DE					X					04/25/01	
CWMBS INC	DE					X			X		04/25/01	
CYBERIAN OUTPOST INC	DE					X			X		04/23/01	
DATAWORLD SOLUTIONS INC	DE					X					04/10/01	AMEND
DELHAIZE AMERICA INC	NC					X					04/19/01	
DELHAIZE AMERICA INC	NC								X		04/19/01	AMEND
DEUTSCHE FLOORPLAN RECEIVABLES L P	DE					X			X		03/31/01	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
HAWAIIAN ELECTRIC INDUSTRIES INC	HI					X					04/24/01	
HEALTHCARE REALTY TRUST INC	MD								X	X	04/26/01	
HEALTHY PLANET PRODUCTS INC	DE					X					04/18/01	
HELLER EQUIPMENT ASSET RECEIVABLES TRUST 1999-1	DE								X		04/13/01	
HELLER EQUIPMENT ASSET RECEIVABLES TRUST 1999-2	DE					X		X			04/16/01	
HIGHWOODS PROPERTIES INC	MD					X		X			04/25/01	
HIGHWOODS REALTY LTD PARTNERSHIP	NC					X		X			04/25/01	
HONDA AUTO RECEIVABLES 1999-1 OWNER TRUST	CA					X		X			03/31/01	
HONDA AUTO RECEIVABLES 2000-1 OWNER TRUST	CA					X		X			03/31/01	
HONDA AUTO RECEIVABLES 2001-1 OWNER TRUST						X		X			03/31/01	
HS RESOURCES INC	DE									X	04/25/01	
HUGHES ELECTRONICS CORP	DE									X	04/17/01	
HUNTWAY REFINING CO	DE					X		X			04/05/01	
IASIAWORKS INC	DE					X					04/26/01	
IBIS TECHNOLOGY CORP	MA					X		X			04/26/01	
IGEN INTERNATIONAL INC /DE	DE					X					04/24/01	
ILLUMINET HOLDINGS INC	DE							X		X	04/25/01	
IMC GLOBAL INC	DE				X			X			04/17/01	
IMC GLOBAL INC	DE				X			X			04/17/01	
IMC GLOBAL INC	DE				X			X			04/17/01	
IMC GLOBAL INC	DE				X			X			04/17/01	
IMC GLOBAL INC	DE							X			04/25/01	
INDIANA GAS CO INC	IN			X							03/31/01	
INNOVATIVE SOFTWARE TECHNOLOGIES IN C	CA							X			04/16/01	
INTEGRA INC	DE				X			X			04/11/01	AMEND
INTERACTIVE OBJECTS INC	WA					X		X			04/03/01	
IRWIN FINANCIAL CORPORATION	IN			X							04/26/01	
KENROY COMMUNICATIONS CORP	NV	X	X			X		X			04/20/01	
KITTY HAWK INC	DE					X		X			04/17/01	
KLAMATH FIRST BANCORP INC	OR					X		X			04/24/01	
KLEVER MARKETING INC	DE					X		X			04/25/01	
KROLL O GARA CO	OH					X					04/23/01	
L O M MEDICAL INTERNATIONAL INC						X					03/02/01	
LACLEDE GAS CO	MO							X		X	04/26/01	
LASER MORTGAGE MANAGEMENT INC	MD					X		X			04/25/01	
LEARN2 COM INC	DE					X		X			04/19/01	
LEHMAN BROTHERS HOLDINGS INC	DE							X			04/26/01	
LIFEPOINT HOSPITALS INC	DE							X		X	04/23/01	
LIGHTPATH TECHNOLOGIES INC	DE							X		X	04/26/01	
LONDON SOFTWARE INDUSTRIES INC				X							03/16/01	
LONE WOLF ENERGY INC	CO		X					X			04/12/01	
LOOKSMART LTD	DE					X		X			04/26/01	
LSI LOGIC CORP	DE					X		X			04/24/01	
MAIL WELL INC	CO					X					04/26/01	
MARGATE INDUSTRIES INC	DE					X		X			04/10/01	
MAY DEPARTMENT STORES CO	DE					X					04/25/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
DEUTSCHE RECREATIONAL ASSET FUNDING CORP	NV					X	X				03/31/01	
DIAL CORP /NEW/	DE	X									04/25/01	
DIGIMARC CORP	OR					X	X				04/25/01	
DIY HOME WAREHOUSE INC	OH		X					X			04/10/01	
DOLLAR TREE STORES INC	VA					X					03/31/01	
DOW CHEMICAL CO /DE/	DE					X	X				04/26/01	
EARTHWATCH INC	DE					X	X				04/02/01	
EB2B COMMERCE INC /NY/	NJ					X	X				04/17/01	
ELECSYS CORP	KS					X					04/26/01	
ENTERGY CORP /DE/	DE							X	X		04/25/01	
ENTRADA NETWORKS INC	DE					X					04/26/01	
EQUITY MARKETING INC	DE					X	X				04/27/01	
EQUITY ONE ABS INC	DE					X	X				04/24/01	
EQUITY ONE ABS INC	DE					X	X				04/24/01	
ERESOURCE CAPITAL GROUP INC	DE					X	X				04/20/01	
EVANS BANCORP INC	NY					X	X				04/24/01	
FAIRCHILD SEMICONDUCTOR INTERNATION AL INC	DE					X	X				04/24/01	
FEI CO	OR							X	X		04/23/01	
FINANCIAL SERVICES VEHICLE TRUST								X			04/25/01	
FINELINE PROPERTIES INC	NV					X	X				11/07/00	AMEND
FIRST CHESAPEAKE FINANCIAL CORP	VA					X					04/26/01	
FIRST CONSUMERS MASTER TRUST	IL						X				03/31/01	
FIRST FINANCIAL BANCORP /CA/	CA							X			04/24/01	
FIRST MUTUAL BANCSHARES INC	WA		X								04/26/01	
FIRSTFED FINANCIAL CORP	DE						X				03/31/01	
FIRSTFED FINANCIAL CORP	DE							X	X		03/31/01	
FISHER SCIENTIFIC INTERNATIONAL INC	DE						X	X			04/26/01	
FOCAL INC	DE						X	X			04/25/01	
FRANKLIN RECEIVABLES LLC	DE						X	X			03/31/01	
FRANKLIN RESOURCES INC	DE						X	X			03/31/01	
FREEREALTIME COM INC	DE			X		X	X	X			04/24/01	
FRIEDE GOLDMAN HALTER INC	MS			X		X	X	X			04/20/01	
FRIEDMAN BILLINGS RAMSEY GROUP INC	VA						X				04/26/01	
GENERAL DYNAMICS CORP	DE						X	X			04/24/01	
GENERAL EMPLOYMENT ENTERPRISES INC	IL		X					X			04/10/01	
GENERAL MOTORS CORP	DE						X				04/06/01	
GENTNER COMMUNICATIONS CORP	UT		X					X			04/12/01	
GENZYME CORP	MA						X	X			04/25/01	
GERALD STEVENS INC/	FL			X				X			04/23/01	
GLIMCHER REALTY TRUST	MD						X	X			04/19/01	
GOLDEN PHOENIX MINERALS INC /MN/	MN		X					X			02/09/01	AMEND
GREATAMERICA LEASING RECEIVABLES 20 00-1 LLC	DE						X	X			04/20/01	
GREEN MOUNTAIN POWER CORP	VT	X									04/17/01	
GREENE COUNTY BANCSHARES INC	TN						X	X			04/18/01	
GREENPOINT MORTGAGE SECURITIES INC/	DE		X					X			03/30/01	
HANOVER DIRECT INC	DE						X				04/25/01	
HARRAHS ENTERTAINMENT INC	DE						X	X			04/25/01	
HARVARD SCIENTIFIC CORP	NV						X				03/19/01	
HARVEYS CASINO RESORTS	NV							X			04/25/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
MCLAREN PERFORMANCE TECHNOLOGIES IN C	DE	X						X			04/26/01	
MDU RESOURCES GROUP INC	DE				X	X					04/24/01	
MEDAMICUS INC	MN	X						X			04/25/01	
MEDQUIST INC	NJ								X		04/25/01	
MELLON FINANCIAL CORP	PA				X	X		X			04/26/01	
MERIDIAN BIOSCIENCE INC	OH				X	X					04/24/01	
MGI PHARMA INC	MN				X	X					03/22/01	
MILEMARKER INTERNATIONAL INC	FL			X		X					04/10/01	AMEND
MNB BANCSHARES INC	DE				X	X					04/25/01	
MONARCH SERVICES INC	MD				X						04/24/01	
MOORE CORPORATION LTD				X		X					04/23/01	
MORGAN STANLEY DEAN WITTER SPECTRUM COMMODITY L P	DE				X						12/01/00	
MORGAN STANLEY DEAN WITTER SPECTRUM SELECT LP	DE				X						05/01/01	
NATIONAL CITY CREDIT CARD MASTER TR UST								X			04/16/01	
NATIONAL ENERGY GROUP INC	DE			X		X					04/26/01	
NCO PORTFOLIO MANAGEMENT INC	DE			X		X					04/24/01	
NET PERCEPTIONS INC	DE				X	X					04/24/01	
NEWPORT NEWS SHIPBUILDING INC	DE				X	X					04/24/01	
NEXTPATH TECHNOLOGIES INC	NV							X	X		04/23/01	
NIKE INC	OR				X						04/26/01	
NISSAN AUTO RECEIVABLES 2001-B OWNE R TRUST	DE				X	X					04/18/01	
NOBLE DRILLING CORP	DE							X	X		04/25/01	
NORTHEAST UTILITIES SYSTEM	MA								X		04/24/01	
NOXSO CORP	VA								X		04/16/01	
NTELOS INC	VA				X	X					04/25/01	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST 2000-D	NV				v	X					04/15/01	
OBJECTSOFT CORP	DE	X									03/31/01	
OHIO STATE FINANCIAL SERVICES INC	OH				X	X					04/18/01	
OMI TRUST 2000-C	NC				X	X					04/15/01	
ON SEMICONDUCTOR CORP	DE				X	X					04/25/01	
OPTION ONE MORTGAGE ACCEPTANCE CORP	DE				X	X					04/24/01	
OSHKOSH TRUCK CORP	WI							X	X		04/26/01	
OTG SOFTWARE INC	DE					X					03/29/01	AMEND
OTG SOFTWARE INC	DE				X	X					04/24/01	
OXFORD HEALTH PLANS INC	DE				X	X					08/26/01	
PACKAGED ICE INC	TX				X	X					04/23/01	
PARK PHARMACY CORP	CO	X				X					04/10/01	
PEN HOLDINGS INC	TN				X	X					04/23/01	
PENTACON INC	DE				X	X					04/26/01	
PEOPLES BANCSHARES INC	MA				X	X					04/25/01	
PEOPLES FINANCIAL CORP \OH\	OH			X		X					04/18/01	
PEOPLES FINANCIAL CORP \OH\	OH			X		X					04/18/01	AMEND
PEPSICO INC	NC				X	X					04/26/01	
PHOSPHATE RESOURCE PARTNERS LIMITED PARTNERSHIP	DE				::						04/25/01	
PINNACLE HOLDINGS INC	DE				X	X					03/14/01	AMEND

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
PIONEER NATURAL RESOURCES CO	DE								X	X	02/26/01	
POET HOLDINGS INC	DE								X		04/24/01	
PRACTICE WORKS INC			X		X				X		03/07/01	AMEND
PREMIER AXIUM ASP INC	NV	X									04/24/01	
PRIMEDIA INC	DE		X						X		02/28/01	
PROTECTIVE LIFE CORP	DE					X					04/26/01	
PROXYMED INC /FT LAUDERDALE/	FL					X	X				04/24/01	
RADIOLOGIX INC	DE					X	X				04/26/01	
RAYTHEON CO/	DE									X	04/26/01	
RESIDENTIAL ACCREDIT LOANS INC	DE					X	X				04/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				04/26/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X	X				04/24/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X	X				04/24/01	
ROBERTS REALTY INVESTORS INC	GA					X	X				04/24/01	
RSI SYSTEMS INC/MN	MN		X						X		04/16/01	
RUDDICK CORP	NC					X	X				04/24/01	
RUDOLPH TECHNOLOGIES INC	DE				X		X				04/20/01	
RUSSELL-STANLEY HOLDINGS INC	DE								X		04/20/01	
RX TECHNOLOGY HOLDINGS INC					X	X	X				04/18/01	
RYDER VEHICLE LEASE TRUST 1999-A	DE					X	X				04/13/01	
SATX INC	NV	X			X	X	X	X			01/16/01	AMEND
SECOND BANCORP INC	OH					X					04/25/01	
SELECT COMFORT CORP	MN									X	03/31/01	
SEMCO ENERGY INC	MI					X					04/26/01	
SEMPRA ENERGY	CA					X					04/26/01	
SL GREEN REALTY CORP	MD							X		X	04/25/01	
SOCRATES TECHNOLOGIES CORP	DE				X		X				04/06/01	AMEND
SOUTHERN INDIANA GAS & ELECTRIC CO	IN			X							03/31/01	
SOUTHWEST GAS CORP	CA									X	04/26/01	
STAGE STORES INC	DE					X					04/25/01	
STRUCTURED PRODUCTS CORP	DE					X	X				04/25/01	
SUN BANCORP INC	PA					X	X				04/26/01	
SUPPORT COM INC	DE					X	X				04/25/01	
TANDY BRANDS ACCESSORIES INC	DE					X	X				04/25/01	
TARGET RECEIVABLES CORP	MN					X					04/25/01	
TELIGENT INC	DE					X					04/17/01	
TEXACO INC	DE			X							04/26/01	
TITANIUM METALS CORP	DE					X	X				04/23/01	
TRIDEX CORP	CT				X		X				04/25/01	
U S A FLORAL PRODUCTS INC	DE					X					04/18/01	
U S INDUSTRIAL SERVICES INC	DE	X						X			03/23/01	
ULTRADATA SYSTEMS INC	DE				X						04/06/01	AMEND
UNION PACIFIC CORP	UT					X	X				04/26/01	
UNION PACIFIC RAILROAD CO/DE	DE					X	X				04/26/01	
UNITED AUTO GROUP INC	DE							X	X		04/24/01	
UNITED STATIONERS INC	DE					X	X				05/23/01	
UNITED STATIONERS SUPPLY CO	IL					X	X				05/23/01	
UNITEL VIDEO INC/DE	DE		X					X			04/23/01	
UNIVERSAL ACCESS INC	DE					X					04/24/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
BANCORP \DE\	DE				X	X					12/31/00	US
USA NETWORKS INC	DE							X	X		04/25/01	
USX CORP	DE					X		X			04/24/01	
V TWIN HOLDINGS INC	DC				X						04/26/01	
VAIL BANKS INC	CO				X			X			04/19/01	
VALLEY MEDIA INC	DE					X		X			04/19/01	
VARCO INTERNATIONAL INC /DE/	DE					X		X			04/24/01	
VECTREN CORP	IN			X							03/31/01	
VERADO HOLDINGS INC	DE					X		X			04/03/01	
VERITAS SOFTWARE CORP /DE/	DE				X	X		X			04/17/01	
VERIZON COMMUNICATIONS INC	DE					X		X			04/24/01	
VIALINK CO	DE								X		04/26/01	
VIROPHARMA INC	DE					X		X			04/26/01	
VITRIA TECHNOLOGY INC	DE		X					X			03/25/01	
WASTE CONNECTIONS INC/DE	DE	X									04/25/01	
WEINGARTEN REALTY INVESTORS /TX/	TX					X		X			01/29/01	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			04/26/01	
WESTCORP /CA/	CA					X		X			04/24/01	AMEND
WFS FINANCIAL INC	CA					X		X			04/24/01	AMEND
WILLIAMS ENERGY PARTNERS L P	DE					X		X			04/24/01	
WILLOW GROVE BANCORP INC	PA					X		X			04/25/01	
WINTON FINANCIAL CORP	OH					X		X			04/24/01	
WITTER DEAN SPECTRUM STRATEGIC LP	NY					X					03/23/01	
WNC HOUSING TAX CREDIT FUND VI LP S ERIES 7	CA		X					X			04/16/01	
WORLD ACCESS INC /NEW/	DE					X		X			04/19/01	
WORLD WIDE WIRELESS COMMUNICATIONS INC						X		X			04/25/01	
WORLDCOM INC/GA//	GA					V		X			04/26/01	
WORLDPORT COMMUNICATIONS INC	DE					X		X			04/26/01	
WRC MEDIA INC	DE					X		X			04/25/01	
XEROX CREDIT CORP	DE			X							04/26/01	
YOCREAM INTERNATIONAL INC	OR							X			04/25/01	
2DOBIZ COM INCICES INC	NV	X									12/31/00	