

SEC NEWS DIGEST

Issue 2000-84

May 3, 2000

COMMISSION ANNOUNCEMENTS

PUBLIC APPEARANCES OF SENIOR COMMISSION OFFICIALS -- MAY 2000

The following is a schedule for May 2000 of the public appearances of SEC officials, including the Chairman, Commissioners and senior staff members. For additional information on events hosted by groups other than the Commission, please call the contact numbers listed. As events are subject to change, please confirm them with the SEC's Office of Public Affairs or the sponsoring organizations.

When: Wednesday, May 3

Who: Annette Nazareth, Director of the Division of Market Regulation

What: STA Foundation's Annual Congressional Conference

Where: Washington, DC

Contact: Kathy Dolengo, (212) 524-0484

When: Thursday, May 4

Who: Chairman Arthur Levitt; Annette Nazareth, Director of the Division of Market Regulation

What: Limit Order Transparency Roundtable Where. SEC, Douglas Room

Contact: SEC Office of Public Affairs, (202) 942-0020

When: Friday, May 5

Who: Chairman Arthur Levitt

What: SIA Options Industry Conference Where: Palm Beach, FL

Contact: Kelly Crudo, (212) 681-1700 x126

When: Monday, May 8

Who: Chairman Arthur Levitt

What: Testimony before the Senate Committee on Banking, Housing, and Urban Affairs

Where: Chicago, IL

Contact: SEC Office of Congressional Affairs, (202) 942-0010

When Tuesday, May 9
Who: Paul Roye, Director of the Division of Investment Management
What: International Foundation's 2000 Washington Legislative Update
Where: Washington, DC
Contact: Stacy Van Alstyne, (262) 786-6710 x8217

When: Wednesday, May 10
Who: Chairman Arthur Levitt
What: Speech at New York University re: Financial Reporting Where: New York, NY
Contact: SEC Office of Public Affairs, (202) 942-0020

When Thursday, May 11
Who: Richard Walker, Director of the Division of Enforcement
What: ALI-ABA Securities Litigation Conference
Where: Boston, MA
Contact: Areetha Loatman, (215) 243-1619

When: Sunday, May 14 - Friday, May 19
Who: Chairman Arthur Levitt; Commissioner Isaac Hunt; Commissioner Laura Unger; Marisa Lago, Director of the Office of International Affairs
What: IOSCO Annual Conference
Where: Sydney, Australia
Contact: SEC Office of Public Affairs, (202) 942-0020

When: Monday, May 15
Who: Paul Roye, Director of the Division of Investment Management
What: PLI's '40 Act Institute
Where: New York, NY
Contact: Paula Badia, (212) 824-5749

When: Wednesday, May 17
Who: Paul Maco, Director of the Office of Municipal Securities
What: National Federation of Municipal Analysts
Where: Miami, FL
Contact: Lisa Good, (412) 341-4898

When: Thursday, May 18
Who: David Becker, General Counsel
What: BBA Continuing Legal Education Seminar
Where: Boston, MA
Contact: Jordan Hershman, (617) 248-7363

When: Friday, May 19
Who: Paul Roye, Director of the Division of Investment Management
What: ICI 2000 General Membership Meeting
Where: Washington, DC
Contact: Mike Rick, (202) 326-5863

When: Tuesday, May 23
Who: David Becker, General Counsel
What: Southern Conference on Teacher Retirement Annual Meeting Where:
Biloxi, MI
Contact: Frank Ready, (601) 359-2241

When: Tuesday, May 23
Who: Chairman Arthur Levitt; Paul Roye, Director of the Division of
Investment Management
What: Investment Advisers Roundtable Where: SEC, Douglas Room
Contact: SEC Office of Public Affairs, (202) 942-0020

When: Tuesday, May 23
Who: David Martin, Director of the Division of Corporation Finance
What: Speech at Stanford Law School re: IPOs
Where: Palo Alto, CA
Contact: Heather Murphy, (650) 725-3275

When: Wednesday, May 24
Who: Annette Nazareth, Director of the Division of Market Regulation
What: SIA Market Structure: 2000 and Beyond Conference
Where: New York, NY
Contact: Kerrie Idiart, (212) 618-0539

CHANGE IN THE MEETING: CANCELLATION OF MEETING

The closed meeting scheduled for Wednesday, May 3, 2000, at 2:00 p m has been cancelled.

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

RULES AND RELATED MATTERS

PROPOSED RULEMAKING IN CONNECTION WITH THE ELECTRONIC SUBMISSION OF SECURITIES TRADING DATA BY EXCHANGE MEMBERS, BROKERS AND DEALERS

The Commission has issued a release proposing new Rule 17a-25 under the Securities Exchange Act of 1934 relating to the electronic submission of trading data by exchange members, brokers and dealers. The release provides for a comment period of 30 days from the date of publication in the Federal Register. For further information contact: Alton Harvey at (202) 942-4167 or Anitra Cassas at (202) 942-0089 in the Division of Market Regulation (Rel. 34-42741; File No. S7-12-00)

ENFORCEMENT PROCEEDINGS

CEASE AND DESIST AND RULE 102(e) PROCEEDINGS INSTITUTED AND SETTLED AGAINST STEPHEN SPARGO, CPA

On May 2, the Commission instituted and simultaneously settled cease and desist and Rule 102(e) proceedings against Stephen H. Spargo, CPA, a former senior vice president of Allegheny Health, Education and Research Foundation (AHERF). The Commission found that Spargo, who oversaw AHERF's accounting department through early June 1997, participated in the creation of false financial statements issued by AHERF that materially overstated the 1996 income and misrepresented the condition of accounts receivable for a group of AHERF subsidiaries known as the Delaware Valley Obligated Group (Delaware Valley)

AHERF is a Pennsylvania nonprofit healthcare organization. On July 21, 1998, AHERF instituted bankruptcy proceedings under Chapter 11 of the United States Bankruptcy Code on behalf of itself and four of its subsidiaries in the U.S. District Court for the Western District of Pennsylvania. By the time of the bankruptcy filing in 1998, groups of one or more of AHERF's subsidiaries (obligated groups) were responsible for repayment of, at least, 13 bond issues totaling more than \$900 million. On behalf of the obligated groups AHERF provided to nationally recognized municipal securities information repositories annual Secondary Market Disclosure Reports which contained a section explaining the financial health of the reporting entity(ies), debt service coverage ratios, and attaching audited financial statements purportedly prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Disclosure Reports were made available to the public through these repositories and were the most easily accessible source of information for investors and potential investors in AHERF bonds.

The Commission found that, between December 12, 1996 and January 7, 1997, AHERF sent Delaware Valley's 1996 Disclosure Report and audited financial statements to the repositories and numerous other third parties. The Commission further found that Delaware Valley's audited financial statements for the year ended June 30, 1996 were materially false and misleading and failed to comply with GAAP in that they materially overstated Delaware Valley's 1996 net income and misrepresented the condition of Delaware Valley accounts receivable. The Commission also found that Delaware Valley's 1996 Disclosure Report was materially false and misleading in that it mirrored the numerical misstatements in the 1996 financial statements and it materially misrepresented the condition of Delaware Valley accounts receivable.

The Commission found that Spargo and his staff in the accounting department were responsible for AHERF's financial reporting function and that, as a member of AHERF senior management, Spargo participated in all significant decisions affecting Delaware Valley's financial statements. Spargo received and reviewed drafts of Delaware Valley's 1996 Disclosure Report. Accordingly, the Commission found that Spargo willfully violated Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and Rule 10b-5 thereunder through his deliberate and/or reckless misrepresentation or failure to disclose to investors: (1) the overstatement of Delaware Valley's net income at June 30, 1996 by the failure to adjust Delaware Valley's bad debt reserves to account for uncollectible accounts receivable; and (2) the misrepresentation of the condition of Delaware Valley accounts receivable in Delaware Valley's 1996 Disclosure Report, including the misrepresentation of the reason for the increase in net accounts receivable.

Without admitting or denying the Commission's findings, Spargo consented to an Order: (1) to cease and desist from committing or causing any violations or any future violations of Section 10(b) of the Exchange Act and Rule 10b-5 thereunder; and (2) denying him the privilege of appearing or practicing before the Commission with the right to apply for reinstatement after three years. (Rel. 34-42742; AAE Rel. 1252; File No. 3-10195)

CEASE AND DESIST AND RULE 102(e) PROCEEDINGS INSTITUTED AND SETTLED AGAINST ALBERT ADAMCZAK, CPA

On May 2, the Commission instituted and simultaneously settled cease and desist and Rule 102(e) proceedings against Albert Adamczak, CPA, a former vice president of Allegheny Health, Education and Research Foundation (AHERF). The basis for the proceedings against Adamczak, who oversaw AHERF's accounting department from June 1997 through July 1998, was his participation in the creation of false consolidated financial statements with consolidating schedules issued by AHERF that materially overstated AHERF's 1997 consolidated net income and the net income of a group of AHERF subsidiaries known as the Delaware Valley Obligated Group.

AHERF is a Pennsylvania nonprofit healthcare organization. On July 21, 1998, AHERF instituted bankruptcy proceedings under Chapter 11 of the United States Bankruptcy Code on behalf of itself and four of its subsidiaries in the U.S. District Court for the Western District of Pennsylvania. By the time of the bankruptcy filing in 1998, groups of one or

more of AHERF's subsidiaries (obligated groups) were responsible for repaying at least 13 bond issues, totaling more than \$900 million. On behalf of the obligated groups, AHERF provided to nationally recognized municipal securities information repositories annual Secondary Market Disclosure Reports which contained a section explaining the financial health of the reporting entity(ies), debt service coverage ratios, and attaching audited financial statements. The 1997 Disclosure Report and accompanying 1997 audited consolidated financial statement with consolidating schedules was made available to the public in February 1998 through these repositories and were the most easily accessible source of information for investors and potential investors in AHERF bonds.

The Commission found that AHERF's audited consolidated financial statements with consolidating schedules for the year ended June 30, 1997, which purported to be prepared in accordance with Generally Accepted Accounting Principles (GAAP), were materially false and misleading and failed to comply with GAAP in that they materially overstated AHERF's 1997 consolidated net income and the 1997 net income of Delaware Valley. The Commission also found that AHERF's 1997 consolidated Disclosure Report was materially false and misleading in that it: (1) mirrored the numerical misstatements in the AHERF 1997 audited consolidated financial statements and consolidating schedules; (2) misrepresented the condition of Delaware Valley accounts receivable; and (3) misrepresented the financial condition of another AHERF obligated group, namely the Centennial obligated group (Centennial).

The Commission found that Adamczak and his staff in the accounting department were responsible for AHERF's financial reporting function and that, as a member of AHERF senior management, Adamczak participated in most, if not all, significant decisions affecting Delaware Valley's financial statements. Adamczak received and reviewed drafts of AHERF's 1997 Disclosure Report. Accordingly, the Commission found that Adamczak willfully violated Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and Rule 10b-5 thereunder through his deliberate and/or reckless misrepresentation or failure to disclose to investors: (1) the overstatement of AHERF's consolidated net income at June 30, 1997 because of the failure to adjust Delaware Valley's reserve and expense accounts related to uncollectible receivables in accordance with GAAP; (2) the overstatement of Delaware Valley's net income at June 30, 1997 because of the failure to adjust Delaware Valley's reserve and expense accounts related to uncollectible receivables in accordance with GAAP; (3) the overstatement of AHERF's consolidated net income at June 30, 1997 because of the misclassification of certain restricted funds; (4) the misrepresentation of the condition of Delaware Valley accounts receivable in AHERF's 1997 consolidated Disclosure Report, including the misrepresentation of the reason for the decrease in net patient accounts receivable; and (5) the misrepresentation of Centennial's financial condition in AHERF's 1997 consolidated Disclosure Report, including the misrepresentation of the reasons for certain Centennial restructuring costs and for the change in Centennial intercompany account balances from a receivable position to a payable position.

Without admitting or denying the Commission's findings, Adamczak consented to an Order: (1) to cease and desist from committing or causing any violations or any future violations of Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and (2) denying

him the privilege of appearing or practicing before the Commission with the right to apply for reinstatement after three years. (Rel. 34-42743; AAE Rel. 1253; File No. 3-10196)

SEC CHARGES TWO SENIOR ALLEGHENY HEALTH OFFICIALS WITH FINANCIAL FRAUD

The Commission announced on May 2 that it filed a complaint in federal district court in Philadelphia, Pennsylvania charging David W. McConnell, the former chief financial officer of Allegheny Health Education and Research Foundation (AHERF), and Charles P. Morrison, the former chief financial officer of AHERF's Delaware Valley region and an AHERF senior vice president, with violations of Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and Rule 10b-5 thereunder.

The complaint alleges, among other things, that McConnell and Morrison created, reviewed and approved the false financial statements of AHERF and a group of its subsidiaries collectively known as the Delaware Valley Obligated Group (Delaware Valley), thereby masking, from at least December 1996 through July 1998, AHERF's severely deteriorating financial condition. The financial statements overstated: (a) the 1996 income of Delaware Valley by approximately \$40 million; (b) the 1997 income of AHERF by approximately \$114.3 million; and (c) the 1997 income of Delaware Valley by approximately \$59.6 million, in documents issued to the public in December 1996 and February 1998.

Simultaneously with the filing of the complaint, McConnell consented, without admitting or denying the allegations of the complaint, to a permanent injunction enjoining him from violating Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and ordering him to pay a civil monetary penalty of \$40,000. [SEC v David W. McConnell and Charles P. Morrison, Civil Action No. 00 CV 2261, USDC, E D Pa] (LR-16534; AAE Rel. 1254)

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>.

F-3 CLIPCLOP COM ENTERPRISES INC, 1995 HILL DRIVE,
NORTH VANCOUVER BC V7H 2N1, A1 - 7,227,847 (\$3,794,619.67)
FOREIGN COMMON STOCK. (FILE 333-11852 - APR. 12) (BR. 3)

F-3 TRINITY BIOTECH PLC, IDA BUSINESS PARK, BRAY, CO WICKLOW, IRELAND, DUBLIN 18 IRELAND, L2 (011) 353-1295 - 840,000 (\$3,519,600) FOREIGN COMMON STOCK. (FILE 333-11862 - APR. 24) (BR. 1)

F-8 ANDERSON EXPLORATION LTD, 2300 WESTERN CANADIAN PLACE, 700 NINTH AVE S W, CALGARY ALBERTA, A0 - 23,039,525 (\$23,039,525.56) FOREIGN COMMON STOCK. (FILE 333-11864 - APR. 25) (BR. 4)

S-11 INVESTORS REAL ESTATE TRUST, 12 S MAIN, MINOT, ND 58701 (701) 837-4738 - 1,000,000 (\$8,600,000) COMMON STOCK. (FILE 333-35600 - APR. 26) (BR. 8)

S-8 TIREX CORP, 3828 ST PATRICK, MONTREAL QUEBEC, A8 H4E1A (514) 878-0727 - 1,741,582 (\$609,553) COMMON STOCK. (FILE 333-35602 - APR. 26) (BR. 5)

S-8 WEBFINANCIAL CORP, 150 EAST 52ND STREET 21ST FLOOR, NEW YORK, NY 10022 (212) 813-1500 - 800,000 (\$3,368,000) COMMON STOCK. (FILE 333-35606 - APR. 26) (BR. 2)

SB-2 SPLIT SECOND TRADING INC, 100 S ASHLEY DR, STE 2050, TAMPA, FL 33602 (813) 505-8222 - 2,000,000 (\$1,000,000) COMMON STOCK. (FILE 333-35610 - APR. 26) (BR. 7 - NEW ISSUE)

S-8 BARPOINT COM INC, 1 EAST BROWARD BLVD, SUITE 700, FORT LAUDERDALE, FL 33301 (516) 653-3303 - 2,667,363 (\$23,152,710) COMMON STOCK. (FILE 333-35612 - APR. 26) (BR. 6)

S-8 EARTH SCIENCES INC, 8100 SOUTHPARK WAY, B-2, LITTLETON, CO 80120 (303) -73-4-17 - 215,128 (\$55,933.28) COMMON STOCK. (FILE 333-35614 - APR. 26) (BR. 4)

S-8 NETRADIO CORP, RIVERPLACE EXPOLITION HALL, 43 MAIN ST SOUTHEAST STE 149, MINNEAPOLIS, MN 55414 (612) 378-2211 - 2,000,000 (\$5,875,000) COMMON STOCK. (FILE 333-35616 - APR. 26) (BR. 7)

S-8 PAN INTERNATIONAL GAMING INC, 19239 AURORA AVENUE N, SHORELINE, WA 98133 (206) 546-9660 - 500,000 (\$500,000) COMMON STOCK. (FILE 333-35618 - APR. 26) (BR. 2)

S-3 GREATER BAY BANCORP, 2860 WEST BAYSHORE ROAD, PALO ALTO, CA 94303 (415) 375-1555 - 324,324 (\$13,459,446) COMMON STOCK. (FILE 333-35622 - APR. 26) (BR. 7)

S-8 I3 MOBILE INC, 181 HARBOR DRIVE, 203-969-0020, STAMFORD, CT 06902 (203) 969-0020 - 2,264,000 (\$20,565,946) COMMON STOCK. (FILE 333-35624 - APR. 26) (BR. 8)

S-3 LOG ON AMERICA INC, 3 REGENCY PLAZA, PROVIDENCE, RI 02903 (401) 549-8200 - 2,293,135 (\$18,345,080) COMMON STOCK. (FILE 333-35626 - APR. 26) (BR. 9)

S-8 COVAD COMMUNICATIONS GROUP INC, 2330 CENTRAL EXPRESSWAY, 300, SANTA CLARA, CA 95050 (408) 844-7500 - 1,390,796 (\$6,628,533.70) COMMON STOCK. (FILE 333-35632 - APR. 26) (BR. 7)

- S-3 COLLAGENEX PHARMACEUTICALS INC, 41 UNIVERSITY DRIVE, NEWTON, PA 18940
(215) 579-7388 - 39,188 (\$380,858) COMMON STOCK. (FILE 333-35634 -
APR. 26) (BR. 1)
- S-8 NOSTALGIA MOTORCARS INC, 4502 EAST KAREN DRIVE, PHOENIX, AZ 85032
(603) 404-3557 - 500,000 (\$203,000) COMMON STOCK. (FILE 333-35636 -
APR. 26) (BR. 9)
- S-8 PACKARD BIOSCIENCE CO, 800 RESEARCH PKWY, MERIDEN, CT 06450
(203) 238-2351 - 7,785,500 (\$64,915,091) COMMON STOCK. (FILE 333-35640 -
APR. 26) (BR. 5)
- S-3 EAGLE BANCSHARES INC, 4305 LYNBURN DR, TUCKER, GA 30084 (404) 908-6690
- 63,643 (\$819,403.63) COMMON STOCK. (FILE 333-35642 - APR. 26) (BR. 7)
- SB-2 IMMUNE RESPONSE INC, 7001 POST ROAD SUITE 100, DUBLIN, OH 43016
(614) 336-2000 - 5,455,385 (\$9,887,886) COMMON STOCK. (FILE 333-35644 -
APR. 26) (BR. 5)
- S-8 LANCE INC, 8600 SOUTH BLVD, POST OFFICE BOX 32368, CHARLOTTE, NC 28232
(704) 554-1421 - 1,500,000 (\$15,187,500) COMMON STOCK. (FILE 333-35646 -
APR. 26) (BR. 4)
- S-8 ROPER INDUSTRIES INC /DE/, 160 BEN BURTON RD, BOGART, GA 30622
(706) 369-7170 - 1,000,000 (\$30,410,000) COMMON STOCK. (FILE 333-35648 -
APR. 26) (BR. 5)
- S-3 GERMAN AMERICAN BANCORP, 711 MAIN ST, P O BOX 810, JASPER, IN 47546
(812) 482-1314 - 500,000 (\$7,500,000) COMMON STOCK. (FILE 333-35650 -
APR. 26) (BR. 7)
- S-8 AMCAST INDUSTRIAL CORP, 7887 WASHINGTON VILLAGE DR, DAYTON, OH 45459
(513) 298-7000 - 150,000 (\$1,293,750) COMMON STOCK. (FILE 333-35652 -
APR. 26) (BR. 6)
- S-8 AMCAST INDUSTRIAL CORP, 7887 WASHINGTON VILLAGE DR, DAYTON, OH 45459
(513) 298-7000 - 425,000 (\$3,665,625) COMMON STOCK. (FILE 333-35654 -
APR. 26) (BR. 6)
- S-3 OPTELECOM INC, 9300 GAITHER RD, GAITHERSBURG, MD 20877 (301) 840-2121 -
500,000 (\$2,625,000) COMMON STOCK. (FILE 333-35656 - APR. 26) (BR. 7)
- S-8 EMUSIC COM INC, 1991 BROADWAY, 2ND FLOOR, REDWOOD CITY, CA 94063
(650) 216-0200 - 5,594,459 (\$28,629,175.54) COMMON STOCK. (FILE 333-35658
- APR. 26) (BR. 2)
- S-3 BIOSHIELD TECHNOLOGIES INC, 4405 INTERNATIONAL BOULEVARD, SUITE B109,
NORCROSS, GA 30083 (770) 925-3432 - 1,646,667 (\$22,950,421) COMMON STOCK.
(FILE 333-35660 - APR. 26) (BR. 9)
- S-3 VIEWCAST COM INC, 2665 VILLA CREEK DR, STE 200, DALLAS, TX 75234
(972) 488-7200 - 2,774,906 (\$10,267,877) COMMON STOCK. (FILE 333-35662 -
APR. 26) (BR. 9)

- S-3 EMUSIC COM INC, 1991 BROADWAY, 2ND FLOOR, REDWOOD CITY, CA 94063
(650) 216-0200 - 2,340,898 (\$6,730,082) COMMON STOCK. (FILE 333-35664 -
APR. 26) (BR. 2)
- S-8 ROPER INDUSTRIES INC /DE/, 160 BEN BURTON RD, BOGART, GA 30622
(706) 369-7170 - 500,000 (\$15,205,000) COMMON STOCK. (FILE 333-35666 -
APR. 26) (BR. 5)
- S-3 OMNICOM GROUP INC, 437 MADISON AVE, NEW YORK, NY 10022 (212) 415-3700 -
110,000 (\$9,848,437.50) COMMON STOCK. (FILE 333-35670 - APR. 26) (BR. 2)
- S-8 ROPER INDUSTRIES INC /DE/, 160 BEN BURTON RD, BOGART, GA 30622
(706) 369-7170 - 500,000 (\$15,205,000) COMMON STOCK. (FILE 333-35672 -
APR. 26) (BR. 5)
- S-8 CONVERGENT COMMUNICATIONS INC /CO, 400 INVERNESS DRIVE SOUTH, SUITE
400,
ENGLEWOOD, CO 80112 (303) 749-3000 - 1,500,000 (\$11,765,625) COMMON STOCK.
(FILE 333-35674 - APR. 26) (BR. 7)
- S-3 QRS CORP, 1400 MARINA WAY SOUTH, RICHMOND, CA 94804 (510) 215-5000 -
847,290 (\$39,348,147) COMMON STOCK. (FILE 333-35676 - APR. 26) (BR. 3)
- S-4 CK WITCO CORP, 199 BENSON ROAD, METRO CENTER, MIDDLEBURY, CT 06749
(203) 573-2000 - 600,000,000 (\$600,000,000) STRAIGHT BONDS. (FILE
333-35678 - APR. 26) (BR. 2)
- S-8 LILLY INDUSTRIES INC, 733 S WEST ST, INDIANAPOLIS, IN 46225
(317) 687-6700 - 1,913,500 (\$22,255,437) COMMON STOCK. (FILE 333-35680 -
APR. 26) (BR. 2)
- S-3 NEW ERA OF NETWORKS INC, 6550 GREENWOOD PLAZA BLVD, ENGLEWOOD, CO 80111
(303) 694-3933 - 754,417 (\$15,209,046.72) COMMON STOCK. (FILE 333-35682 -
APR. 26) (BR. 3)
- S-8 PAINE WEBBER GROUP INC, 1285 AVE OF THE AMERICAS, NEW YORK, NY 10019
(212) 713-2000 - 76,375,000 (\$76,375,000) CONVERTIBLE DEBENTURES AND
NOTES.
(FILE 333-35684 - APR. 26) (BR. 7)
- S-8 WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORP, 1001 AIR BRAKE AVE,
WILMERDING, PA 15148 (412) 825-1000 - 50,000 (\$565,625) COMMON STOCK.
(FILE 333-35686 - APR. 26) (BR. 5)
- S-8 ICEBERG CORP OF AMERICA, 16 FOREST ROAD SUITE 200,
P O BOX 8251 ST JOHNS, NEWFOUNDLAND CANADA, (709) 739-5731 - 930,000
(\$581,250) COMMON STOCK. (FILE 333-35688 - APR. 26) (BR. 9)
- S-8 UNION PLANTERS CORP, UNION PLANTERS ADMINSTRATIVE CENTER,
7130 GOODLETT FARMS PARKWAY, MEMPHIS, TN 38018 (901) 580-6000 - 137,786
(\$830,482) COMMON STOCK. (FILE 333-35690 - APR. 27) (BR. 7)
- S-3 BINDVIEW DEVELOPMENT CORP, 5151 SAN FELIPE 21ST FLOOR, HOUSTON, TX
77056
(713) 561-3000 - 4,185,998 (\$33,618,796) COMMON STOCK. (FILE 333-35696 -
APR. 27) (BR. 3)

RECENT 8K FILINGS

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

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

The following companies have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: <publicinfo@sec.gov> In most cases, this information is also available on the Commission's website: <www.sec.gov>.

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ABSOLUTE FUTURE COM	NV					X		X			05/01/00	
ACE HARDWARE CORP	DE	X									04/01/00	
ACME ELECTRIC CORP	NY					X		X			05/02/00	
ACT NETWORKS INC	DE					X		X			05/01/00	
ACTIVE SOFTWARE INC	DE		X						X		04/25/00	
ADE CORP	MA					X					04/28/00	
ADEPT TECHNOLOGY INC	CA					X					04/28/00	
AGATE TECHNOLOGIES INC DE	DE							X			04/05/00	AMEND
ALLIANT ENERGY CORP	WI					X		X			04/21/00	
ALLMERICA FINANCIAL CORP	DE					X		X			03/31/00	
ALPHA 1 BIOMEDICALS INC	DE				X			X			04/25/00	
AMAZON COM INC	DE		X						X		04/26/00	
AMERICAN ECO CORP						X		X			01/21/00	
AMF BOWLING WORLDWIDE INC	DE					X		X			05/01/00	
AMSOUTH BANCORPORATION	DE					X		X			04/18/00	
AMSOUTH BANCORPORATION	DE					X		X			04/20/00	
ARGOSY GAMING CO	DE					X					04/27/00	
ARI NETWORK SERVICES INC /WI	WI					X		X			04/27/00	
ARISTOTLE CORP	DE					X					04/28/00	
ASSOCIATES FIRST CAPITAL CORP	DE					X		X			05/02/00	
BANCORP CONNECTICUT INC	DE					X					04/19/00	
BATTLE MOUNTAIN GOLD CO	NV					X		X			05/01/00	
BEACH COUCH INC							X		X		05/01/00	AMEND
BEAR STEARNS COMMERCIAL MORTGAGE SE CURITIES INC	DE								X		04/17/00	
BEAR STEARNS COMMERCIAL MORTGAGE SE CURITIES INC	DE								X		04/17/00	
BEAR STEARNS COMMERCIAL MORTGAGE SE CURITIES INC	DE	X									04/21/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
BIOSPHERICS INC	DE				X			X			04/27/00	
BROADVISION INC	DE		X								04/14/00	
CALIFORNIA SOFTWARE CORP	NV					X					05/02/00	
CALLMATE TELECOM INTERNATIONAL INC/ WY	WY		X					X			04/04/00	AMEND
CELL TECH INTERNATIONAL INC	DE	X	X			X		X			08/06/99	
CENTEX CORP	NV					X		X			04/27/00	
CIGNA CORP	DE					X		X			05/01/00	
CITADEL BROADCASTING CO	NV		X					X			04/15/00	
CITADEL COMMUNICATIONS CORP	NV		X					X			04/15/00	
CLEARCOMM L P	DE					X		X			04/24/00	
CMS ENERGY CORP	MI						X	X			05/01/00	
CNL HEALTH CARE PROPERTIES INC	MD		X					X			04/20/00	
COACHMEN INDUSTRIES INC	IN						X	X			05/01/00	
COMMERCIAL MORTGAGE PASS THROUGH CE RTIFICATES SERIES 1999 C2	DE							X			04/17/00	
COMMONWEALTH BANCORP INC	PA						X	X			05/01/00	
CONCORD COMMUNICATIONS INC	MA						X	X			04/25/00	
CONCORD COMMUNICATIONS INC	MA						X	X			04/25/00	AMEND
CONSECO FINANCE SECURITIZATIONS COR P	DE						X	X			04/14/00	
CONVERGENCE COMMUNICATIONS INC	NV						X	X			05/01/00	
COOPER TIRE & RUBBER CO	DE						X	X			12/31/00	
CROWN CENTRAL PETROLEUM CORP /MD/	MD						X	X			05/02/00	
DATAMETRICS CORP	DE						X				04/24/00	
DELIAS INC	DE						X	X			02/15/00	
DELTA FUNDING HOME EQUITY LOAN TRUS T 2000-1	NY							X			04/17/00	
DIAL CORP /NEW/	DE			X							04/25/00	
DIME BANCORP INC	DE						X	X			04/28/00	
DOVER DOWNS ENTERTAINMENT INC	DE						X				04/28/00	
DVI RECEIVABLES CORP VIII	DE						X	X			04/27/00	
DVI RECEIVABLES CORP VIII	DE						X	X			04/28/00	
E-MEDSOFT COM	NV							X			04/05/00	AMEND
E-NET FINANCIAL COM CORP	NV		X					X			04/29/00	AMEND
EARTH CARE CO	DE							X			02/15/00	AMEND
EARTH CARE CO	DE						X	X			03/29/00	
EAST TEXAS FINANCIAL SERVICES INC	DE						X	X			04/28/00	
EASTERN AIR LINES INC	DE			X							06/30/99	
ECI TELECOM LTD/							X	X			05/01/00	
ECOGEN INC	DE		X					X			02/15/00	AMEND
EGAMES INC	PA						X	X			05/01/00	
EINSTEIN NOAH BAGEL CORP	DE			X				X			04/27/00	
ELCOTEL INC	DE						X				04/12/00	
ELECTRONIC SYSTEMS TECHNOLOGY INC	WA						X	X			05/01/00	
ENTRUST TECHNOLOGIES INC	MD							X			04/18/00	
EPICOR SOFTWARE CORP	DE						X	X			04/27/00	
FIRST TENNESSEE NATIONAL CORP	TN						X	X			04/28/00	
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC							X			04/17/00	
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC							X			04/17/00	
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC							X			04/18/00	

NAME OF ISSUER	STATE	BK ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
UNION COMMERCIAL MORTGAGE SEC NC X											04/18/00	FIRST
URITIES INC												
FIRST UNION COMMERCIAL MORTGAGE SEC NC X											04/18/00	
URITIES INC												
FIRST UNION COMMERCIAL MORTGAGE SEC NC						X	X				04/28/00	
URITIES INC												
FON DIGITAL NETWORK INC	CO			X							04/28/00	AMEND
FORD CREDIT AUTO RECEIVABLES TWO L P	DE					X	X				05/01/00	
FRANKLIN RECEIVABLES LLC	DE		X								03/31/00	
FRONTIER NATIONAL CORP	AL					X	X				05/01/00	
FX ENERGY INC	NV					X	X				04/18/00	
GANNETT CO INC /DE/	DE					X	X				05/02/00	
GENERAL ELECTRIC CO	NY					X	X				04/27/00	
GENERAL MOTORS CORP	DE						X				05/02/00	
GENESEE CORP	NY	X									05/02/00	
GLOBAL SPORTS INC	DE							X			02/01/99	AMEND
GLOBUS WIRELESS LTD	NV			X	X						04/26/00	
GOLD BANC CORP INC	KS					X	X				03/26/00	
GPU INC /PA/	PA					X	X				04/27/00	
HALLIBURTON CO	DE					X	X				04/26/00	
HARLEYSVILLE NATIONAL CORP	PA	X	X	X	X	X	X	X	X		04/28/00	
HAROLDS STORES INC	OK		X								05/02/00	AMEND
HARTMARX CORP/DE	DE					X	X				04/13/00	
HARVEY ENTERTAINMENT CO	CA		X				X				04/14/00	
HEALTHION WEBMD CORP	DE					X	X				05/02/00	
HERTZ CORP	DE					X	X				04/28/00	
HMT TECHNOLOGY CORP	DE					X	X				04/26/00	
HOTJOBS COM LTD	DE					X	X				04/25/00	
HUDSON UNITED BANCORP	NJ					X	X				04/28/00	
HUGHES ELECTRONICS CORP	DE					X					05/02/00	
IMPSAT FIBER NETWORKS INC	DE					X	X				05/02/00	
INFONOW CORP /	DE						X				03/30/00	
INTERCONTINENTAL LIFE CORP	TX	X									05/02/00	
INTERLIANT INC	DE							X			02/16/00	AMEND
INTERNET CABLE CORP	NV				X						02/24/00	
INTERTAN INC	DE					X					04/25/00	
KAISER GROUP INTERNATIONAL INC	DE					X					04/13/00	
KMC TELECOM HOLDINGS INC	DE					X					04/01/00	
KOMAG INC /DE/	DE					X	X				04/26/00	
LAREDO INVESTMENT CORP	NV	X									05/01/00	
LODGIAN INC	DE					X	X				05/01/00	
LOEWEN GROUP INC						X	X				05/01/00	
MACKENZIE INVESTMENT MANAGEMENT INC	DE						X				05/01/00	
MASSACHUSETTS FINCORP INC	DE					X	X				05/01/00	
MATLACK SYSTEMS INC	DE					X					04/27/00	
MEASUREMENT SPECIALTIES INC	NJ							X			02/15/00	AMEND
MEREDITH CORP	IA					X	X				04/19/00	
MICHAEL PETROLEUM CORP	TX			X							04/26/00	
MILLENIUUM HOLDING GROUP INC /AZ/	NV		X								04/27/00	
MIM CORP	DE					X	X				04/27/00	
NASHUA CORP	DE		X				X				04/17/00	
NATIONAL DISCOUNT BROKERS GROUP INC	DE					X	X				05/01/00	
NCT FUNDING CO LLC	DE							X			05/01/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
NIAGARA MOHAWK HOLDINGS INC/NY	NY				X	X					05/01/00	
NIAGARA MOHAWK POWER CORP /NY/	NY				X	X					05/01/00	
NORWEST ASSET SEC CORP MORT PAS THR CER SER 2000-2 TR	DE				X	X					03/30/00	
NOVOSTE CORP /FL/	FL				X	X					04/25/00	
ONE LIBERTY PROPERTIES INC	MD	X				X					04/11/00	
OXFORD AUTOMOTIVE INC	MI					X					02/16/00	AMEND
PARADYNE NETWORKS INC	DE	X				X					04/14/00	
PENDA CORP	FL				X	X					05/02/00	
PEOPLES ENERGY CORP	IL				X	X					05/01/00	
PETRO STOPPING CENTERS HOLDINGS LP	DE			X		X					05/01/00	
PETRO STOPPING CENTERS L P	DE			X		X					05/01/00	
PHILIPS INTERNATIONAL REALTY CORP	MD				X	X					04/28/00	
PINNACLE ENTERTAINMENT INC	DE				X	X					04/17/00	
PIXTECH INC /DE/	DE				X	X					04/03/00	
PLATINUM ENTERTAINMENT INC	DE	X									04/28/00	
PMI GROUP INC	DE				X	X					04/26/00	
POWER KIOSKS INC	FL			X		X	X				05/01/00	AMEND
POWER TECHNOLOGY INC/CN	NV			X		X					04/26/00	
PREVIO INC	DE				X						04/24/00	
PROVINCE HEALTHCARE CO	DE				X	X					04/17/00	
PRUDENTIAL SECURITIES SECURED FINAN CING CORP	DE				X	X					04/13/00	
PUBLIC SERVICE CO OF NEW MEXICO	NM				X						05/01/00	
PULITZER INC	DE	X				X					05/01/00	
RCN CORP /DE/	DE				X	X					04/28/00	
REALMARK PROPERTY INVESTORS LIMITED PARTNERSHIP	DE			X		X					01/11/00	AMEND
REALMARK PROPERTY INVESTORS LIMITED PARTNERSHIP VI-A	DE			X		X					01/11/00	AMEND
REALMARK PROPERTY INVESTORS LTD PAR TNSERSHIP II	DE			X		X					01/11/00	AMEND
REALMARK PROPERTY INVESTORS LTD PAR TNSERSHIP III	DE			X		X					01/11/00	AMEND
REALMARK PROPERTY INVESTORS LTD PAR TNSERSHIP V	DE			X		X					01/11/00	AMEND
REALMARK PROPERTY INVESTORS LTD PAR TNSERSHIP-IV	DE			X		X					01/11/00	AMEND
RELIASTAR FINANCIAL CORP	DE				X	X					04/30/00	
RESIDENTIAL ACCREDIT LOANS INC	DE				X	X					04/26/00	
RESIDENTIAL ASSET FUNDING CORP	NC	X				X					05/02/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE				X	X					05/01/00	
RESIDENTIAL ASSET SECURITIES CORP	DE				X	X					05/01/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE	X									05/01/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE				X	X					05/01/00	
REXHALL INDUSTRIES INC	CA	X									04/28/00	
ROLLINS TRUCK LEASING CORP	DE				X						04/28/00	
ROTARY POWER INTERNATIONAL INC	DE				X						05/02/00	
SALIENT CYBERTECH INC	DE	X									04/24/00	
SBA COMMUNICATIONS CORP	FL				X	X					04/26/00	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
SHARED MEDICAL SYSTEMS CORP	DE					X		X			05/01/00	
SITEK INC	DE					X					05/01/00	
SK TECHNOLOGIES CORP	DE				X			X			04/26/00	
SOUTH JERSEY FINANCIAL CORP INC	DE					X		X			04/26/00	
SPECIALIZED HEALTH PRODUCTS INTERNA TIONAL INC	DE					X		X			03/29/00	
STERLING FINANCIAL CORP /WA/	WA					X					04/20/00	
STEWART & STEVENSON SERVICES INC	TX					X		X			05/02/00	
STONE & WEBSTER INC	DE		X								04/30/00	
STORAGE USA INC	TN					X		X			05/02/00	
S1 CORP /DE/	DE					X		X			04/21/00	
TEXAS NEW MEXICO POWER CO	TX					X		X			04/25/00	
THERMACELL TECHNOLOGIES INC	FL					X					06/30/00	
THERMEDICS INC	MA					X		X			05/01/00	
THERMO ECOTEK CORP	DE					X		X			05/01/00	
THERMO ELECTRON CORP	DE					X		X			05/02/00	
THERMO INSTRUMENT SYSTEMS INC	DE					X		X			05/02/00	
TNP ENTERPRISES INC	TX				X			X			04/25/00	
TOYOTA AUTO LEASE TRUST 1997-A	CA					X		X			04/28/00	
TOYOTA AUTO LEASE TRUST 1998 C	CA					X		X			04/28/00	
TOYOTA AUTO LEASE TRUST 1998-B	CA					X		X			04/28/00	
U S INDUSTRIAL SERVICES INC	DE					X		X			01/21/00	
UNION CARBIDE CORP /NEW/	NY					X		X			05/01/00	
UNION NATIONAL FINANCIAL CORP / PA	PA		X								04/27/00	
UNOCAL CORP	DE					X					04/25/00	
US AIRWAYS GROUP INC	DE					X		X			05/02/00	
US AIRWAYS INC	DE					X		X			05/02/00	
VCAMPUS CORP	DE					X		X			04/20/00	
VERIO INC	DE					X		X			04/27/00	
VERTICALNET INC	PA		X					X			03/23/00	AMEND
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			05/01/00	
WESTPAC SECURITISATION MANAGEMENT P TY LTD	DE					X					04/19/00	
WHIRLPOOL CORP /DE/	DE					X		X			04/27/00	
WILD OATS MARKETS INC	DE					X		X			04/27/00	
WRC MEDIA INC						X		X			03/31/00	
XTRA CORP /DE/	DE					X					05/01/00	
YELLOW CORP	DE					X					05/02/00	
YONKERS FINANCIAL CORP	DE					X		X			04/20/00	