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COMMISSION ANNOUNCEMENTS

PAUL MACO, FIRST DIRECTOR OF THE OFFICE OF MUNICIPAL SECURITIES, TO RETURN TO PRIVATE PRACTICE AFTER SIX AND ONE-HALF YEARS OF SERVICE

Paul S. Maco, the first Director of the Securities and Exchange Commission's Office of Municipal Securities, announced today that he will leave the Commission and become a partner in the Washington, DC office of Vinson & Elkins, LLP. Mr. Maco will concentrate on national and international public finance, and work with the firm's white-collar criminal practice on securities-related matters.

The Office of Municipal Securities (OMS), created by Chairman Arthur Levitt in 1995, provides oversight for the municipal bond market and is responsible for policy development, coordination and implementation of Commission initiatives to improve the market, as well as providing technical assistance to the Division of Enforcement, and review of Municipal Securities Rulemaking Board initiatives. Among many initiatives, Mr. Maco coordinated activity following the bankruptcy of Orange County, California and the Orange County investment pools and efforts to end pay-to-play in the municipal market. Mr. Maco also initiated a variety of educational programs for municipal issuers and others.

Chairman Levitt said, "Paul has been an effective advocate on behalf of municipal market investors and has played a significant role in every municipal finance reform effort this Commission has undertaken. Of particular note is Paul's leadership and effort in implementing the G-37 ban on pay-to-play and in the American Bar Association's adoption of a rule to ban pay-to-play among lawyers. Paul's efforts have had tangible and lasting impacts on the integrity of our markets and have helped to restore investor confidence. I have benefited greatly from his counsel and wish him well in his new endeavor."

Mr. Maco said, "It has been a great honor to work with Chairman Levitt, the Commissioners, and the staff in improving the municipal bond market. I am grateful for the opportunity to have worked with the remarkably talented Commission staff and

many dedicated individuals in our municipal market. I leave behind highly capable colleagues in the Office of Municipal Securities who will continue to carry out the Commission's municipal market programs."

Before becoming Director of OMS, Mr. Maco was Attorney Fellow in the Office of General Counsel since joining the Commission in March 1994. Mr. Maco was previously a partner in a Boston law firm practicing in project and public finance and federal securities law. He is a past Director of the National Association of Bond Lawyers and Chair of its Committee on Federal Securities Law. Mr. Maco previously served with the Commission from 1977-1979 as an attorney in the Division of Enforcement.

Mr. Maco also is Adjunct Associate Professor at the Washington College of Law of American University and a member of the faculty of the Morin Center for Banking Law at the Boston University School of Law.

Mr. Maco, 48, earned his B.A. from Lehigh University, where he was elected to Omicron Delta Kappa, and his J.D. from New York University School of Law. (Press Rel. 2000-139)

SEC ANNOUNCES MEMBERS OF ADVISORY COMMITTEE ON MARKET INFORMATION

The Commission announced today the members of the Advisory Committee on Market Information, which it is in the process of establishing. As previously announced, the Advisory Committee, to be chaired by Joel Seligman, Dean of the Washington University School of Law in St. Louis, will assist the Commission in evaluating issues relating to the public availability of market information in the equities and options markets.

The first meeting of the Advisory Committee will be held on Tuesday, October 10, 2000 in the William O. Douglas room at the Commission's main offices, 450 Fifth Street, N.W., Washington, DC, beginning at 1:00 p.m. The meeting will be open to the public.

LIST OF MEMBERS

Mr. Michael Atkin
Vice President
Software and Information Industry
Association
Financial Information Services Division

Mr. Harold S. Bradley
Senior Vice President, Investment
Management
American Century

Mr. Robert G. Britz
Group Executive Vice President
New York Stock Exchange

Mr. Andrew M. Brooks
Vice President, Head of Equity Trading
T. Rowe Price

Mr. Matthew S. DeSalvo
Managing Director
Morgan Stanley Dean Witter

Ms. Carrie E. Dwyer
General Counsel & Executive Vice
President
Charles Schwab

Mr. Robert H. Forney
President and CEO
Chicago Stock Exchange

Mr. Thomas H. Glocer
CEO
Reuters America

Mr. Joel Greenberg
Managing Director
Susquehanna Partners

Mr. William R. Harts
Managing Director
Salomon Smith Barney

Mr. David A. Hunt
Partner
McKinsey & Company

Mr. George K. Jennison
Senior Managing Director, Retail Equity
Group
First Union Securities

Prof. Simon Johnson
Sloan School of Management
Massachusetts Institute of Technology

Mr. Edward J. Joyce
President and Chief Operating Officer
Chicago Board Options Exchange

Mr. Thomas M. Joyce
Managing Director, Head of Equity Market
Structures
Merrill Lynch

Mr. Richard Ketchum
President & Chief Operating Officer
~~National Association of Securities Dealers~~

Prof. Donald C. Langevoort
Georgetown University Law Center

Mr. Bernard L. Madoff
Bernard L. Madoff Investment Securities
Mr. Mark A. Minister
President & CEO

Bridge Trading
Mr. Edward Nicoll
Chairman and CEO
Datek Online Holdings

Mr. Kenneth D. Pasternak
President and CEO
Knight/Trimark Group

Mr. Gerald D. Putnam
CEO
Archipelago

Mr. Eric D. Roiter
Senior Vice President and General Counsel
Fidelity Management & Research Co.

Dean Joel Seligman (Chairman)
Washington University School of Law

Mr. Joseph B. Stefanelli
Executive Vice President, Derivative
Securities
American Stock Exchange

(Press Rel. 2000-140)

ENFORCEMENT PROCEEDINGS

SEC AND U.S. ATTORNEY COORDINATE EFFORTS TO CRACKDOWN ON “COOKING THE BOOKS”

The Commission today announced the filing of 11 enforcement actions for fraud and related financial accounting and reporting abuses by six different public companies. These actions allege a variety of accounting abuses that were designed to fraudulently mislead the investing public about the state of the issuers' financial health. Among those named in the actions are former officers of Sirena Apparel Group, Inc. and Craig Consumer Electronics, Inc., two Southern California-based public companies. The SEC also brought securities fraud charges involving four other public companies located in California, Nevada and Washington. These actions are part of a coordinated effort by the SEC and the U.S. Attorney for the Central District of California to highlight incidents of financial fraud occurring on the West Coast.

Valerie Caproni, the Regional Director for the SEC's Pacific Region, stated, "The SEC is dedicated to investor protection. It is imperative that investors receive complete and accurate information about the financial well being of the companies in which they invest their hard-earned dollars. These actions underscore that the SEC has a zero tolerance policy toward public companies and their officers who attempt to undermine the integrity of our securities markets by engaging in fraudulent accounting practices to the detriment of public investors."

Alejandro Mayorkas, the United States Attorney for the Central District of California, said, "The ability of investors and financial institutions to make business decisions depends upon the honest and fair dealings of those in the business community. When false representations are made and disseminated widely, the integrity of the transactions is thrown into question. This United States Attorney's Office is here to protect not only the individual businessperson, but the marketplace as a whole."

The actions brought today by the SEC and the United States Attorney are summarized below:

Case Summaries and SEC/U.S. Attorney Contact List:

1. **SEC v. Maurice B. Newman and Richard A. Gerhart**
(C.D. Cal. Litigation Release No. 16730)
(SEC Contact: Diana K. Tani (323) 965-3991)

United States of America v. Maurice "Corky" Newman and Richard Gerhart
(U.S. District Court, Central District of California)

(Contact: Assistant U.S. Attorney Gregory Weingart (213) 894-0346)

The SEC sued Maurice B. Newman, the former chairman of the board and CEO of Sirena Apparel Group, Inc. and Richard A. Gerhart, the former chief financial officer of Sirena. Sirena is a women's swimwear manufacturer located in Los Angeles County. The complaint alleges that in order to meet revenue and earnings projections, Newman and Gerhart caused Sirena to report false financial information in a press release and a quarterly report for the fiscal quarter ending March 31, 1999. Newman and Gerhart overstated Sirena's revenue by \$3.6 million (or 13%) and its earnings by \$1.3 million (or 30%).

The complaint alleges that Newman and Gerhart instructed Sirena personnel to hold open the March 1999 quarter until Sirena had reached its sales target for that period. The quarter was held open by resetting the date on Sirena's computer clock to March 30 or 31 until sales targets were met on April 12, 1999. Manipulation of the computer clock allowed April shipments to be recorded as March revenue because the computer clock controlled the date that was printed on the company's invoices and the date on which the revenue was recognized. Newman and Gerhart held the March 1999 quarter open until April 12, 1999.

Newman and Gerhart attempted to conceal the scheme by falsely telling their independent auditors that there were no sales cutoff problems for the quarter and by ordering Sirena personnel to create false shipping records that would be provided to the auditors.

The complaint charges Newman and Gerhart with securities fraud, falsifying Sirena's books and records, knowingly circumventing Sirena's internal controls, and lying to an accountant and with aiding and abetting Sirena's violations of the periodic reporting and record-keeping provisions of the federal securities laws. Newman has agreed to settle this action by consenting to a permanent injunction, without admitting or denying the allegations in the complaint, and to pay a \$30,000 penalty. As to Gerhart, the complaint seeks a permanent injunction, civil penalties and an order barring him from serving as an officer or director of a public company.

In the criminal case, a federal grand jury in Los Angeles has named Newman and Gerhart in a 10-count indictment that alleges various securities fraud violations arising out of the scheme to misrepresent Sirena's financial condition and profitability to the investing public. Yesterday, special agents with the FBI arrested the two defendants; Newman has been freed on bond. The two defendants are scheduled to be arraigned on the indictment on Monday, October 2. If they are convicted of all counts in the indictment, Newman faces a maximum sentence of 95 years imprisonment, and Gerhart could be sentenced to as much as 85 years in federal prison.

2. **SEC v. Richard I. Berger and Donna M. Richardson**
(U.S. District Court, Central District of California)
In the Matter of Bonnie K. Metz

(Rel. 34-43361; AAE Rel. 1317; File No. 3-10316)
In the Matter of Craig Consumer Electronics, Inc.
(Rel. 34-43362; AAE Rel. 1318; File No. 3-10315)
(SEC Contact: Diana K. Tani (323) 965-3991)

**United States of America v. Richard I. Berger, Donna Richardson and
Bonnie Metz**
(U.S. District Court, Central District of California)
(Contact: Assistant U.S. Attorney Robert J. Borthwick (213) 894-0703)

In this action, the SEC sued defendants Richard I. Berger, the former CEO of Craig Consumer Electronics, Inc., and Donna M. Richardson, Craig's former chief financial officer. Craig, which is now defunct, was a marketer of consumer electronics products located in Los Angeles County. The complaint alleges that Berger and Richardson failed to disclose the true state of Craig's precarious financial condition and its cash flow situation in periodic reports and the company's IPO registration statement by engaging in the following conduct:

- Inflating Craig's accounts receivable that were used to secure a line of credit from a bank. Berger and Richardson inflated the accounts receivable on a daily basis by delaying the processing of the sales returns, which Craig was not permitted to borrow against, in an area of Craig's computer system called the "queue."
- Inflating Craig's inventory that was also used to secure its line of credit. Berger and Richardson inflated the value of inventory by transferring defective goods, which Craig was not permitted to borrow against, into "new" or "refurbished" categories.

As a result of the manipulation of its accounts receivables and inventory, Craig significantly exceeded its credit limit.

Additionally, the complaint alleges that Berger caused Craig to overstate revenue and earnings for the first quarter 1997 by recognizing improperly \$1.3 million in revenue from sales of defective product. This resulted in Craig overstating its revenue by 11% and understating its pretax loss by 14%.

The complaint charges Berger and Richardson with securities fraud, falsifying books and records, knowing circumvention of internal controls and lying to an accountant and with aiding and abetting Craig's violations of the reporting, record-keeping and internal controls provisions of the federal securities laws. Berger offered to settle the action by agreeing to a permanent injunction, without admitting or denying the allegations in the complaint, to pay a \$25,000 penalty and to be barred from serving as an officer or director for five years.

In a related administrative proceeding, the Commission found that Bonnie K. Metz, Craig's vice president/managing director for its Hong Kong office, knowingly circumvented Craig's internal controls by falsifying bills of lading to create the illusion that Craig held title to goods owned by others. Without admitting or denying the SEC's findings, Metz agreed to cease and desist from knowingly circumventing internal controls and falsifying books and records.

The SEC instituted a separate administrative proceeding against Craig to determine whether the registration of its stock should be revoked. A hearing on this matter will be scheduled before an administrative law judge.

A federal grand jury in Los Angeles yesterday indicted Berger, Richardson and Metz in a scheme to defraud four banks that had extended a line of credit to Craig. The 21-count indictment alleges conspiracy, loan fraud, falsifying corporate books and records, lying to the auditors of a publicly traded company, and making false statements in reports filed with the SEC. The three defendants, who will be arraigned next month in federal court in Los Angeles, are accused of causing the consortium of banks to lose approximately \$8 million by artificially inflating the amount of money they were permitted to borrow from the banks. If they are convicted of all charges in the indictment, all three defendants face scores of years in federal prison.

3. **SEC v. John Daws, Thomas Butler and Mark Folit**
(U.S. District Court, Northern District of California)
In the Matter of Cylink Corporation
(Rel. 34-43357; AAE Rel. 1313; File No. 3-10311)
(SEC Contact: Robert Mitchell (415) 705-2351)

The SEC's federal court action names John Daws, Cylink Corporation's former chief financial officer, Thomas Butler, Cylink's former vice president of sales, and Mark Folit, Cylink's former head of North American sales. Cylink, based in the Silicon Valley, develops, markets, and supports computer network security products.

The complaint alleges that in order to meet Cylink's ambitious revenue goals, the defendants caused the company to recognize revenue on numerous transactions in violation of Cylink's own revenue recognition policy, Generally Accepted Accounting Principles, or both. This included recognizing revenue: (1) on a transaction where the customer could cancel the order; (2) on orders from a distributor who was not credit worthy; and (3) on software product orders that were contingent on the customer's right to exchange the software for hardware.

After the fraud was uncovered, Cylink issued restated financials that sharply reduced its results for the periods in question. For the first quarter of fiscal 1998, Cylink restated revenue from \$15.8 million to \$8 million (a 97.5% overstatement) and net income from continuing operations of \$1.1 million to a net loss from continuing operations of \$3.4 million. For the second quarter of fiscal 1998, Cylink restated revenue from \$18 million to \$12.4 million (a 45% overstatement) and net income of \$1.7 million to a net loss of

\$1.7 million. For the fourth quarter of fiscal 1997, Cylink restated net income from discontinued operations from \$4.5 million to \$3.2 million (a 41.7% overstatement).

The complaint charges all of the defendants with securities fraud, knowing circumvention of Cylink's internal controls, falsifying Cylink's internal records, and aiding and abetting Cylink's violations of the periodic reporting and record-keeping provisions of the federal securities laws. The Complaint also charges Daws with failing to devise and maintain adequate internal accounting controls and failing to provide material information to Cylink's outside auditors in connection with Cylink's 1997 audit.

The complaint seeks a permanent injunction, disgorgement of each defendant's quarterly bonus and a civil penalty.

In a separate action, the SEC instituted, and simultaneously settled, administrative cease-and-desist proceedings against Cylink. The SEC's Order finds that Cylink materially misstated its financial results for the fourth quarter of fiscal 1997 and the first two quarters of fiscal 1998 and directs Cylink to cease and desist from violations of the periodic reporting, internal controls and record-keeping provisions. Cylink consented to issuance of the Order without admitting or denying its findings.

4. **In the Matter of YourBankOnline, Pakie V. Plastino and William L. Butcher, C.P.A.**
(Administrative Proceeding)
(SEC Contact: Robert Mitchell (415) 705-2351)

The SEC sued YourBankOnline, a Seattle-area software company, and its president, Pakie V. Plastino, as well as William L. Butcher, YourBankOnline's outside auditor. The SEC staff alleges that YourBankOnline and Plastino committed fraud by issuing a press release that drastically overvalued the company's primary asset and triggered a sharp run-up in its stock price, and by later filing financial statements with the SEC that also inflated the asset's value. The staff also alleges that Butcher failed to conduct an adequate audit before he certified the company's financial statements.

The charges stem from YourBankOnline's March 1999 acquisition of an Internet banking software program, which the Company claimed in a press release was being purchased for \$10 million in cash and stock. The \$10 million figure purportedly greatly overstated the value of the software and misrepresented YourBankOnline's financial strength. The staff alleges that YourBankOnline, which had \$138 in cash at the time, had no ability to make any substantial cash payments to acquire the software and the Company stock that YourBankOnline issued in exchange for the software was worth far less than \$10 million. Moreover, the staff contends that the \$10 million value was unreasonable in light of the fact that the company that sold the software to YourBankOnline had purchased it in a separate transaction six months earlier for approximately \$400,000.

In the days after it announced the software acquisition, YourBankOnline--which was then known as Consolidated Data, Inc.--sent out numerous other press releases touting various features of the software, which caused the Company's stock to rise from less than \$1 to \$32 over a two-week period in trading on the OTC Bulletin Board.

The staff alleges that YourBankOnline also fraudulently inflated the value of the software in financial statements filed with the SEC in August 1999 and that Butcher engaged in improper professional conduct in his audit of those financial statements. The staff alleges that Butcher failed to take reasonable steps to determine the true value of the software, despite the fact that it was essentially the Company's only asset. The staff also alleges that Butcher failed to follow Generally Accepted Auditing Standards and falsely represented that the Company's financial statements complied with Generally Accepted Accounting Principles.

A hearing will be scheduled before an administrative law judge to determine whether the allegations in the administrative order are true and, if so, what remedial actions or sanctions are appropriate. (Rel. 34-43359; AAE Rel. 1315; File No. 3-10313)

5. **SEC v. Michael L. Hiebert**
(Rel. 33-7902; 34-43358; AAE Rel. 1314; File No. 3-10312)
(U.S. District Court, Central District of California)
In the Matter of Premier Laser Systems, Inc.
(Administrative Proceeding)
(SEC Contact: Lisa A. Gok (323) 965-3835)

The SEC sued Michael L. Hiebert, the former chief financial officer of Premier Laser Systems, Inc. Premier, which is now bankrupt, was a manufacturer of medical lasers and fiber optic devices based in Orange County, California.

The complaint alleges that Hiebert caused Premier to overstate quarterly revenue by more than a third in its Form 10-Q for the company's fiscal third quarter ended December 31, 1997. It did so by recognizing \$2.4 million in revenue from a purported sale of dental lasers to an entity that in fact did not place an order but merely entered into a non-binding letter of intent to market the lasers. The purported order was the largest Premier had ever received and, if it had been real, would have resulted in the company's first-ever quarterly profit. The complaint alleges that Hiebert failed to review adequately documentation supporting the purported sale. As a result, Premier's now-deceased Executive Vice President was able to perpetrate the fraudulent scheme involving the creation of a fictitious customer order form and the shipment of 100 lasers to a warehouse.

Hiebert is charged with securities fraud and falsifying Premier's books and records and with aiding and abetting Premier's violations of the periodic reporting, record-keeping and internal controls provisions of the federal securities laws. Hiebert settled the action by agreeing to the entry of a permanent injunction, without admitting or denying the allegations in the complaint, and to a \$10,000 penalty.

In a related administrative cease-and-desist proceeding based on the conduct described above, Premier consented to the entry of an order without admitting or denying the SEC's findings, that it cease and desist from violating the antifraud, reporting, record-keeping and internal controls provisions of the federal securities laws.

6. **SEC v. Countryland Wellness Resorts, Inc., Fred Cruz (a.k.a. Federico Cruz Gonzalez), Luis R. Hidalgo, Jr. and Donald E. Studer**
(Rel. 34-43360; AAE Rel. 1316; File No. 3-10314)
(U.S. District Court, District of Nevada)
In the Matter of Countryland Wellness Resorts, Inc.
(Administrative Proceeding)
(SEC Contact: Diana K. Tani (323) 965-3991)

The SEC's injunctive action names the following parties: Countryland Wellness Resorts, Inc., based in Las Vegas, which claims to be in the mining and electrical contracting business and purports to plan to operate a longevity center at a wellness resort and casino in Las Vegas; Fred Cruz, aka Federico Cruz Gonzalez, Countryland's president and chairman of the board; Luis R. Hidalgo, Jr., Countryland's auditor and a licensed California certified public accountant; and Donald E. Studer, Countryland's attorney, who is licensed to practice law in California and Louisiana.

The complaint alleges that Countryland and Cruz lied to investors about the following assets reported in the company's financial statements and in various SEC filings:

- Dirt stored in a warehouse was reported as gold with a value ranging from \$19.5 million to over \$27.3 million;
- Mining reserves were reported to have proven values ranging from \$1.2 billion to \$2.1 billion; in fact extensive work needed to be performed to determine the amount and value, if any, of recoverable minerals. Nonetheless, Countryland reported the mining reserves as assets from 1997 through 2000.
- Indonesian bank guarantees were reported to have values ranging from \$400 million to \$1.1 billion; in fact, the bank guarantees did not exist.

The complaint also alleges that Hidalgo rendered false audit reports on Countryland's 1996, 1997, and 1998 financial statements, falsely stating that the company's financial statements were presented in conformity with Generally Accepted Accounting Principles and that he conducted his audit in accordance with Generally Accepted Auditing Standards. The complaint further alleges that Cruz and Countryland's counsel, Studer, knowingly included an unauthorized audit report in a June 1999 registration statement filed with the SEC.

The complaint charges all of the defendants with securities fraud. The complaint also charges Countryland with violating and Cruz with aiding and abetting Countryland's violations of the periodic reporting, record-keeping and internal controls provisions and Cruz with violating the falsifying books and records and lying to an accountant provisions of the federal securities laws.

Studer and Hidalgo agreed to settle the action by consenting to a permanent injunction without admitting or denying the allegations in the complaint; no penalties were assessed based on their demonstrated inability to pay. Countryland and Cruz also consented to the entry of a permanent injunction without admitting or denying the allegations in the complaint. Additionally, Cruz agreed to pay a \$55,000 penalty.

The SEC instituted a separate administrative proceeding against Countryland to determine whether the registration of its stock should be revoked. A hearing on this matter will be scheduled before an administrative law judge. (Press Rel. 2000-142)

SEC TAKES ACTION AGAINST FOUR BROKER-DEALER FIRMS AND SEVEN ASSOCIATED PERSONS FOR FAILING TO SUPERVISE REMOTE BRANCH OFFICES

Four of the Firms' Brokers Also Sued for Fraud

The Commission announced today that it has taken action against four broker-dealer firms as well as seven individuals associated with those firms for failing adequately to supervise individual brokers working in small, remote branch offices. Each supervisory failure involved a broker who had a disciplinary history or had been the subject of customer complaints. In addition, each of today's actions charges the president of the broker-dealer with supervisory violations.

Actions were brought against four brokers associated with two of these firms for securities fraud. The brokers engaged in a variety of misconduct including unauthorized and unsuitable trading and churning investors' accounts, and theft of investor funds. The misconduct described in these actions involved theft of more than \$3.5 million of investor funds and substantial additional losses in customer accounts.

SEC Director of Enforcement Richard H. Walker said, "As remote brokerage offices have proliferated in recent years, there have been too many failures in supervision. Investors are well served by effective supervision of these offices, including regular unannounced inspections. Customers of these offices must be assured the full range of investor protections."

The misconduct in these cases illustrates why it is crucial for the protection of investors that broker-dealers maintain effective supervisory and compliance procedures. Today's cases illuminate the following principles: (1) supervisory responsibility starts at the top; senior management must ensure that adequate procedures are in place and that sufficient resources are devoted to the implementation of those procedures; (2) supervisory

responsibilities must be periodically reassessed in light of changes in the nature and size of the firm's business; and (3) heightened supervision is needed for brokers with disciplinary histories and also where there are indications of potential misconduct.

Today's cases are:

1. In the Matter of Signal Securities, Inc., et al.
(SEC Contact: Harold Degenhardt, (817) 978-6469)

Signal Securities, Inc., a Fort Worth, Texas broker-dealer, Ivan Jerry Singleton, Signal's president and CEO, and Richard E. Bennett, Signal's compliance officer, today settled administrative proceedings filed against them by the Commission. The Order entered finds that from June 1994 through October 1998, Signal, Singleton and Bennett failed reasonably to supervise former Signal registered representative Peter Joseph Cammarano, who had a history of compliance related concerns before joining Signal and who misappropriated \$2 million from approximately 30 customers for his own use both prior to and during his association with Signal. The Order finds, among other things, that Signal failed to have appropriate supervisory and compliance controls in place that might have alerted Signal to conduct such as Cammarano's. The Order also finds that Bennett, who from December 1997 through October 1998 was Cammarano's immediate supervisor, failed to adequately respond to and investigate a customer complaint about Cammarano.

Signal was censured, ordered to hire an independent consultant to revise its supervisory and compliance procedures and ordered to pay a civil penalty of \$50,000. The Commission imposed a six-month proprietary suspension, as well as a six-month supervisory bar against Singleton; he also was ordered to pay a civil penalty of \$15,000. The Commission also imposed a four-month supervisory suspension against Bennett. Bennett was also ordered to pay a \$10,000 civil penalty.

Cammarano previously was enjoined from violations of the federal securities laws and barred from the securities industry based on the conduct described in the Commission civil complaint, and he currently is incarcerated on a related criminal charge. (Rel. 34-43350; File No. 3-10304)

2. In the Matter of Prospera Financial Services, Inc., et al.
(SEC Contact: Harold Degenhardt, (817) 978-6469)

Prospera Financial Services, Inc. (formerly known as Addison Securities, Inc.), a Dallas, Texas-based broker-dealer, its former president Jonathan D. Stein, former registered representative Douglas J. Hopwood, and former registered representative Cheryl A. Rodgers, settled administrative proceedings filed against them by the Commission. The Commission found that from 1991 through 1996, Prospera and Stein failed reasonably to supervise Hopwood and Rodgers, who had histories of customer complaints prior to joining Prospera and who misappropriated over a half million dollars in customer funds for their own use while at Prospera. The Commission also found that Prospera and Stein failed to

implement adequate internal procedures that might have alerted them to the conduct of Hopwood and Rodgers.

Prospera was censured, and ordered to pay a \$40,000 civil penalty and to hire an independent consultant to review its supervisory and compliance procedures. The Commission imposed a six-month proprietary suspension and a six-month supervisory suspension against Stein. The Commission imposed broker-dealer bars against Hopwood and Rodgers, as well as cease-and-desist orders. In addition, Rodgers was ordered to disgorge over \$96,000, plus prejudgment interest, which payment was waived based upon a demonstrated inability to pay. Hopwood was previously ordered to pay restitution of \$687,862, and is presently incarcerated on a 4-8 year prison sentence in a related criminal action based upon the conduct underlying the Commission's findings against him. (In the Matter of Cheryl A. Rodgers – Rels. 33-7898; 34-43351; File No. 3-10305; In the Matter of Prospera Financial Services, Inc. (f/k/a Addison Securities, Inc.), and Jonathan D. Stein – Rel. 34-43352; File No. 3-10306; In the Matter of Douglas J. Hopwood – Rels. 33-7899; 34-43353; File No. 3-10307)

3. In the Matter of D.E. Frey and Company, Inc., et al.
(SEC Contact: Katherine Addleman, (303) 844-1070)

The Commission finds that that D.E. Frey and Company, Inc., a broker-dealer located in Denver, Colorado, and the staff alleges that Dale E. Frey, Frey's president and CEO, and Roger A. Rawlings, a registered principal at Frey, failed to supervise registered representatives at the firm. In addition, administrative proceedings were instituted against two Frey registered representatives, William Lee Jeffers and William C. Piontek. The Commission finds that between 1995 and 1999, D.E. Frey and Company failed reasonably to supervise the actions of Jeffers, Piontek and a third representative, each of whom had a prior disciplinary history or a history of customer complaints, and who engaged in unsuitable and unauthorized trading and churning in customer accounts, including the accounts of elderly clients. The Commission also found that D.E. Frey and Company failed to implement adequate procedures and failed to devote sufficient resources to its supervisory system that could have alerted Frey to such misconduct.

D.E. Frey and Company agreed to settle the charges by agreeing to a censure, retention of a consultant to revise its supervisory and compliance procedures and payment of a \$100,000 civil penalty. Jeffers consented to a broker-dealer bar. The proceedings filed against Dale E. Frey, Rawlings and Piontek are still pending. (In the Matter of D.E. Frey and Company, Inc. – Rel. 34-43354; File No. 3-10308; In the Matter of William Lee Jeffers – Rels. 33-7900; 34-43355; File No. 3-10309; In the Matter of Dale E. Frey, Roger A. Rawlings, and William C. Piontek - Rels. 33-7901; 34-43356; File No. 3-10310)

4. In the Matter of First Colonial Securities Group, Inc., et al.
(SEC Contact: Luci Jankowski McClure, (215) 597-3330)

First Colonial Securities, a broker-dealer located in Boca Raton, Florida, its president and CEO Michael Golden, and Steven D. Schwartz, a shareholder and former compliance

officer, today settled administrative proceedings filed against them by the Commission on September 23, 1999.

The Order finds that from November 1995 through February 1998, First Colonial, Golden and Schwartz failed reasonably to supervise Robert Tommassello, a former registered principal in the Hazleton, Pennsylvania office of First Colonial, who previously had violated the antifraud provisions of the federal securities laws by misappropriating over \$1.3 million dollars of customer funds for his own benefit. The Order finds that First Colonial failed to have procedures in place to detect prior disciplinary histories of new hires, and failed to devote adequate resources to the compliance function despite the sizeable expansion of the firm. The Order also finds that Schwartz, Tommassello's supervisor, failed to perform an annual, unannounced inspection of Tommassello's remote office, as required by the firm's existing procedures.

First Colonial and Golden were censured and were ordered to pay civil penalties of \$25,000 and \$15,000, respectively. The Commission also suspended Schwartz from acting in a supervisory capacity for any broker or dealer for 9 months and ordered him to pay a \$10,000 civil penalty. (Rel. 34-43349; File No. 3-10026; Press Rel. 2000-143)

SEC ISSUES CEASE AND DESIST ORDER AGAINST ACCLAIM ENTERTAINMENT AND ITS FORMER CFO FOR MATERIALLY MISLEADING EARNINGS RELEASE AND IMPROPER REVENUE RECOGNITION

On September 26, the Commission instituted a settled cease and desist proceeding against Acclaim Entertainment, Inc. and Acclaim's former Chief Financial Officer, Anthony Williams. Acclaim produces entertainment software. The Commission found that Acclaim and Williams violated the antifraud and books and records provisions of the Securities Exchange Act of 1934 by improperly recognizing certain revenue and including that revenue in a press release.

The Commission found that, in October 1995, Acclaim and Williams recorded \$18 million of revenue for the fiscal year ended August 31, 1995 related to two agreements for distribution of its products in Australia and Germany. Acclaim included the \$18 million in contract revenue in an earnings release issued October 17, 1995, which announced "record revenues" of \$585 million for the 1995 fiscal year. The Australian and German contract revenue represented 19 percent of Acclaim's net income for the fiscal year.

The \$18 million in revenue was recognized improperly in fiscal 1995, and should have been recognized in later periods. After the close of the market on December 4, 1995, Acclaim issued a press release revising its results to defer until subsequent quarters the \$18 million in revenue. Acclaim reversed this revenue before it filed its annual report on Form 10-K for fiscal 1995. Williams signed the 10-K filing.

The Commission found that Acclaim and Williams violated Section 10(b) of the Exchange Act and Rule 10b-5 thereunder. In addition, Acclaim violated Section

13(b)(2)(A) of the Exchange Act and Rule 13b2-1 thereunder by maintaining inaccurate books and records for fiscal year 1995. Williams violated Section 13(b)(5) of the Exchange Act and Rule 13b2-1 thereunder.

Without admitting or denying the findings, both Acclaim and Williams consented to the entry of the administrative order, which directs them to cease and desist from committing or causing any violations or future violations of the foregoing provisions. (Rel. 34-43340; AAE Rel. 1309; File No. 3-10301)

COMMISSION SUSPENDS TWO UNREGISTERED BROKER-DEALERS

On September 26, the Commission instituted and simultaneously settled public administrative and cease and desist proceedings against Maritza Galle and Bertha Ayala, two individuals formerly associated with Investment Street Company (Investment Street), a Miami day trading firm. Among other things, Galle and Ayala, who consented to the Commission's order without admitting or denying the Commission's allegations, agreed to suspensions from association with a broker or dealer for 90 days.

From November 1997 to mid-1998, Galle and Ayala were associated as unregistered representatives of Investment Street. The Commission's Order found that during that time period, Galle and Ayala, who did not hold securities licenses and who were not registered with any national securities association, traded the accounts of several of Investment Street's clients. The Commission also found that Galle and Ayala used Investment Street's facilities and computer software to engage in day trading for at least six securities accounts controlled by one of Investment Street's directors, either individually or jointly with others, and maintained at Investment Street. The Order further finds that Galle and Ayala performed administrative services for Investment Street.

The administrative and cease and desist order entered by the Commission found that Galle and Ayala willfully violated, and committed or caused violations of, Section 15(a) of the Securities Exchange Act of 1934 (Exchange Act) by effecting transactions in, and inducing and attempting to induce the purchase of, certain securities for the accounts of others, without being registered with the Commission as a broker or dealer. Pursuant to the Commission's Order, Ayala and Galle are suspended from association with any broker or dealer for 90 days. In addition, Ayala is ordered to pay a civil money penalty of \$5,500. Galle will not be ordered to pay a penalty based on her demonstrated financial inability to pay. (Rel. 34-43341; File No. 3-10302)

EX-CEO OF CENTENNIAL TECHNOLOGIES SETTLES WITH SEC AND PAYS \$5.3 MILLION IN DISGORGEMENT FOR ENGAGING IN ILLEGAL TRADING IN COMPANY'S STOCK WHILE ORCHESTRATING \$40 MILLION FINANCIAL FRAUD; SEC SEPARATELY CHARGES COMPANY'S FORMER CFO AND OTHERS, WITH FINANCIAL FRAUD AND ORDERS CENTENNIAL TO CEASE AND DESIST FROM ANTIFRAUD, FINANCIAL REPORTING AND RECORD KEEPING VIOLATIONS

On September 26, the Commission announced that Emanuel Pinez, the former chief executive officer of Centennial Technologies, Inc., agreed to disgorge \$5.3 million earned from illegally trading in Centennial stock during a period when Pinez had fraudulently inflated the company's reported earnings, assets and revenue. The Commission also announced that Centennial, a high-technology manufacturer based in Wilmington, Massachusetts, agreed to settle administrative proceedings that the Commission filed against it today, in which Centennial agreed to cease and desist from committing future violations of the antifraud provisions of the federal securities laws and future violations of the reporting, record keeping and internal controls provisions of the Exchange Act.

In the settled injunctive action against Pinez, and in a separate, related injunctive action that the Commission filed today in the U.S. District Court for the District of Massachusetts against James Murphy, Centennial's former CFO, and two associates of Pinez's, Gilboa Peretz and Robert Lockwood, the Commission alleged that between April 1994 and December 31, 1996, Pinez and Murphy orchestrated a scheme to make it appear as if Centennial was significantly more successful than it actually was. With the assistance of Peretz and Lockwood, Pinez and Murphy caused Centennial to improperly recognize revenue from sales in which customers had no real obligation to pay for product, from sales where phony product was shipped, and from sales where no product was shipped at all. They also caused Centennial to misrepresent its financial condition by overstating the value of its inventory and fixed assets, understating costs of sales, and improperly valuing "loans" to third parties, some of whom used the funds to pay Centennial for bogus transactions. As a result of these improper activities, Centennial's earnings, assets and net income for the 2 ½ year period from April 1994 through December 1996 was overstated by \$40 million. Instead of having profits for this period of approximately \$12 million, as it had reported, Centennial actually experienced losses of \$28 million.

In the injunctive actions, the Commission alleges that Pinez and Murphy directly violated the antifraud provisions of the federal securities laws and that they aided and abetted Centennial's violations of certain record keeping, reporting and internal control provisions of the securities laws. [Section 17(a) of the Securities Act of 1933; Sections 10(b), 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Securities Exchange Act of 1934, and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder]. The actions also allege that Peretz and Lockwood aided and abetted Centennial's violations of the antifraud, record keeping and reporting provisions of the Exchange Act [Sections 10(b), 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Securities Exchange Act of 1934].

In settlement of the administrative cease and desist proceedings that the Commission instituted today, Centennial, without admitting or denying the findings therein, consented to an Order of the Commission finding that between April 1994 and December 31, 1996, the company made material misstatements about its revenues, assets and net income and overstated income for this period of \$40 million. The Order requires Centennial to cease and desist from committing future violations of the antifraud provisions of the federal securities laws [Section 17(a) of the Securities Act and Section 10(b) and Rule 10b-5 of

the Exchange Act] and from future violations of the reporting, record keeping and internal controls provisions of the Exchange Act [Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder]. In determining to accept the Offer of Settlement, the Commission considered the remedial actions taken by Centennial when the fraud was discovered and the cooperation afforded the Commission staff. [SEC v. James Murphy, Robert Lockwood and Gilboa Peretz, Civil Action No. 00CV11981-PBS, D. Mass.; SEC v. Emanuel Pinez, Civil Action No. 97cv10353-PBS, D. Mass.] (LR-16725; AAE Rel. 1310); (In the Matter of Centennial Technologies, Inc., Rels. 33-7897; 34-43345; AAE Rel. 1311 and File No. 3-10303)

SEC OBTAINS PRELIMINARY INJUNCTION AGAINST UNREGISTERED BROKER-DEALER BRYCAR FINANCIAL CORPORATION TO PROTECT INVESTOR FUNDS

On September 26, the Honorable Lloyd D. George of the U.S. District Court for the District of Nevada issued a preliminary injunction prohibiting a Las Vegas, Nevada company, BryCar Financial Corporation and its president, Bryan J. Egan (Egan), from engaging in fraudulent activities and offering or selling securities while failing to be registered with the Commission as a broker-dealer. Each of the defendants consented to the relief requested. The Court also continued the freeze it ordered on September 20, 2000 on the assets of BryCar, Egan and relief defendant Carol A. Egan, Egan's wife and the secretary of BryCar. BryCar conducted many of the activities that are the subject of this action over its Internet websites.

The Commission's complaint, filed on September 19, 2000, alleges that although neither defendant is registered to deal in securities, Egan purports to offer long- and short-term investment programs to consumers in several states through BryCar. The Complaint alleges that throughout this year, the defendants have held seminars at Las Vegas hotels, during which prospective customers were given dinner and then exhorted by Egan to invest in the BryCar programs. The Complaint alleges that Egan's sales pitch contained numerous materially false and misleading statements concerning BryCar and its purported investment programs.

As relief, the Commission sought a temporary restraining order, preliminary injunction, an asset freeze, an accounting and other emergency relief. The Commission also seeks a permanent injunction against future violations of the anti-fraud provisions of the Securities Act of 1933 (Section 17(a)) and the Securities Exchange Act of 1934 (Section 10(b) and Rule 10b-5), and the broker-dealer registration provisions of the Exchange Act (Section 15(a)), disgorgement, plus prejudgment interest, and the imposition of civil money penalties. [SEC v. BryCar Financial Corporation, et al., Civil Action No. CV-S-00-1125-LDG-LRL, D. Nev., LDG] (LR-16726)

SEC SUES FIFTEEN FOR INSIDER TRADING, INCLUDING TWO CONVICTED IN PREVIOUS INSIDER TRADING SCHEME

The Commission filed an insider trading case today against Adrian A. Alexander (f/k/a Adrian Antoniu); Susi Belli; David V. Stratman; Patrick J. Rooney; Constantine Spyropoulos; Jacobus J. Lam; John R. Rooney; Patrick G. Rooney; Pavel Hillel; Westcliff Partners, Inc.; Potenza Investments, Inc.; Quintillion B.V.; Rooney Trading, Inc.; Gianna Toffoli; and Penelope Afouxenide. The Commission's Complaint alleges insider trading before the March 3, 1995 tender offer by Luxottica S.p.A. for U.S. Shoe Corporation. The Complaint alleges that Susi Belli, then Luxottica's Manager of Public and Investor Relations, repeatedly provided her then-boyfriend, convicted insider trader Adrian Alexander, with confidential information concerning Luxottica's plans for U.S. Shoe, and that Alexander tipped Stratman and Spyropoulos who made timely purchases of U.S. Shoe stock and options. The Complaint alleges that Stratman tipped his friend Hillel who purchased options. The Complaint alleges that Alexander tipped Patrick J. Rooney and they tipped John R. Rooney, and Patrick J. and John Rooney then tipped Patrick G. Rooney, who purchased U.S. Shoe stock and options. The Complaint alleges that Alexander and Patrick J. Rooney tipped Lam, who bought U.S. Shoe options through offshore entities, and that Patrick J. Rooney placed the order for one of Lam's entities. Finally, the Complaint alleges that Belli tipped her mother Toffoli, who sold Luxottica stock prior to the announcement to avoid the decrease in price that occurred when Luxottica's bid was announced. The Complaint alleges that each defendant except relief defendant Afouxenide violated Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and that each defendant except Afouxenide and Toffoli violated Section 14(e) and Rule 14e-3 thereunder. The Complaint seeks disgorgement of a total of \$624,787 in illegal profits and \$20,250 in avoided losses, plus penalties and prejudgment interest. Simultaneously with the filing of the Complaint, Patrick J. Rooney settled the charges against him, without admitting or denying the allegations in the Complaint, by agreeing to a permanent injunction, to disgorge \$405,290 in illegal profits, to pay \$231,568 in prejudgment interest, and to pay a civil penalty of \$405,290, for a total payment of \$1,042,148. This is the Commission's third enforcement action for insider trading before the U.S. Shoe tender offer. [SEC v. Adrian Alexander, et al., USDC, SDNY, Civil Action No. 00 Civ.7290, LTS] (LR-16733)

INVESTMENT COMPANY ACT RELEASES

STATE STREET BANK AND TRUST COMPANY, ET AL.

An order has been issued on an application filed by State Street Bank and Trust Company, ALPS Mutual Funds Services, Inc., State Street Capital Markets, LLC, The Select Sector SPDR Trust and The Index Exchange Listed Securities Trust. The order permits certain open-end management investment companies, whose portfolios consist of the component securities of certain indices, to issue shares of limited redeemability that will trade in the secondary market at negotiated prices. The order also permits certain affiliated persons of the portfolios to deposit securities into, and receive securities from, the portfolios. (Rel. IC-24666 – September 25)

HOLDING COMPANY ACT RELEASES

ENTERGY CORP., ET AL.

An order has been issued authorizing a proposal by Entergy Corporation (Entergy), a registered holding company, and four of its wholly owned public utility subsidiaries, Entergy Arkansas, Inc., Entergy Gulf States, Inc., Entergy Louisiana, Inc. and Entergy Mississippi, Inc. (collectively, Entergy Operating Companies) in which Entergy and Entergy Operating Companies may, through December 31, 2004, sell, without further Commission approval, up to \$40,000,000 in aggregate utility assets per calendar year or no more than \$12,000,000 per Entergy Operating Company per calendar year. (Rel. 35-27235)

SELF-REGULATORY ORGANIZATIONS

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission granted accelerated approval to a proposed rule change filed by the Pacific Exchange (SR-PCX-00-13) relating to computer-generated orders. Publication of the notice is expected in the Federal Register during the week of September 25. (Rel. 34-43328)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change filed by the New York Stock Exchange (SR-NYSE-00-38) extending the pilot regarding shareholder approval of stock option plans until November 30, 2000 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 September 25. (Rel. 34-43329)

PROPOSED RULE CHANGE

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-00-33) to amend NASD Rule 3340 to prohibit publication of quotations or indications of interest during a trading halt. Publication of the notice in the Federal Register is expected during the week of October 2. (Rel. 34-43346)

PROPOSED AMENDMENT TO THE OPTIONS PRICE AUTHORITY'S NATIONAL MARKET SYSTEM PLAN

The Options Price Reporting Authority filed a proposed amendment to the OPRA Plan pursuant to Rule 11Aa3-2(c)(3)(i) under the Securities Exchange Act of 1934 (SR-OPRA-00-08) to establish standards for determining a participation fee. (Rel. 34-43347)

WITHDRAWAL GRANTED

An order has been issued granting the application of HyperFeed Technologies, Inc. to withdraw its Common Stock, \$.001 par value, from listing and registration on the Pacific Exchange. (Rel. 34-43337)

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-10 TELUS CORPORATION, 3777 KINGSWAY, BURNABY, D1 00000 - \$1,417,438,897 COMMON STOCK. (FILE 333-12576 - SEP. 20) (BR. 37 - NEW ISSUE)
- S-8 TAB PRODUCTS CO, 2130 GOLD STREET, PO BOX 649061, SAN JOSE, CA 95164 (415) 852-2400 - 800,000 (\$3,300,000) COMMON STOCK. (FILE 333-46170 - SEP. 20) (BR. 8)
- S-1 NOVISTAR INC, 1331 LAMAR, SUITE 1650, HOUSTON, TX 77010 (713) 756-1780 - \$100,000,000 COMMON STOCK. (FILE 333-46172 - SEP. 20) (NEW ISSUE)
- SB-2 MONTANA ACQUISITION CORP, 241 MORNER RD, RENSSELAER, NY 12144 (518) 462-7879 - 10,000 (\$10,000) COMMON STOCK. (FILE 333-46174 - SEP. 20) (NEW ISSUE)
- S-8 NBTY INC, 90 ORVILLE DR, BOHEMIA, NY 11716 (516) 567-9500 - 4,000,000 (\$23,500,000) COMMON STOCK. (FILE 333-46188 - SEP. 20) (BR. 1)
- S-3 JONES APPAREL GROUP INC, 250 RITTENHOUSE CIRCLE, KEYSTONE PK, BRISTOL, PA 19007 (215) 785-4000 - 511,000 (\$14,308,000) COMMON STOCK. (FILE 333-46190 - SEP. 20) (BR. 2)
- F-3 COMMTouch SOFTWARE LTD, C/O COMMTouch SOFTWARE INC, 3945 FREEDOM CIRCLE SUITE 730, SANTA CLARA, CA 95054 (408) 653-4330 - 4,000,000 (\$78,625,000) FOREIGN COMMON STOCK. (FILE 333-46192 - SEP. 20)

(BR. 7)

SB-2 WORLD WIDE CLASSICS INC, 6427 S BLAINE DR, MURRAY, UT 84107
(801) 455-6027 - 300,000 (\$150,000) COMMON STOCK. (FILE 333-46194 -
SEP. 20) (NEW ISSUE)

S-3 ADVANCED FIBRE COMMUNICATIONS INC, 1465 MCDOWELL BLVD NORTH,
PETALUMA,
CA 94954 (707) 794-7700 - 804,034 (\$36,282,034.25) COMMON STOCK. (FILE
333-46196 - SEP. 20) (BR. 7)

SB-2 VOIP TELECOM INC, 1850 E FLAMINGO RD #111, LAS VEGAS, NV 89119
(702) 866-5834 - 3,379,002 (\$3,588,500) COMMON STOCK. (FILE 333-46198
SEP. 20) (BR. 9)

S-3 FLEXTRONICS INTERNATIONAL LTD, 11 UBI ROAD 1,
#07 01 02 MEIBAN INDUSTRIAL BLDG, SINGAPORE 408723, UO (065) 449-5255 -
16,644,051 (\$1,374,174,460.69) FOREIGN COMMON STOCK. (FILE 333-46200 -
SEP. 20) (BR. 5)

S-8 MASTERPIECE TECHNOLOGY GROUP INC, 455 WARD CORNER RD, STE 110,
LOVELAND,
OH 45140 (425) 643-0777 - 50,000 (\$8,500) COMMON STOCK. (FILE 333-
46202 -
SEP. 20) (BR. 9)

S-8 MODEM MEDIA INC, 230 EAST AVENUE, NORWALK, CT 06855 (203) 299-7000 -
400,000 (\$2,737,520) COMMON STOCK. (FILE 333-46204 - SEP. 20) (BR. 8)

S-8 MASTERPIECE TECHNOLOGY GROUP INC, 455 WARD CORNER RD, STE 110,
LOVELAND,
OH 45140 (425) 643-0777 - 50,000 (\$8,500) COMMON STOCK. (FILE 333-
46206 -
SEP. 20) (BR. 9)

S-3 UNIVERSAL COMPRESSION HOLDINGS INC, 4440 BRITTMOORE RD, HOUSTON, TX
77041 (713) 466-4103 - 500,000 (\$13,470,000) COMMON STOCK. (FILE
333-46208 - SEP. 20) (BR. 6)

S-3 UNION PLANTERS HOME EQUITY CORP,
C/O UNION PLANTERS BANK, NATIONAL ASSOCI, 7130 GOODLETT FARMS PARKWAY,
CORDOVA, TN 38018 (901) 580-6188 - 1,000,000 (\$1,000,000)
PASS-THROUGH MORTGAGE-BACKED CERTIFICATE. (FILE 333-46210 - SEP. 20)
(NEW ISSUE)

S-4 NORTHERN BORDER PARTNERS LP, 1400 SMITH ST, C/O ENRON BLDG, HOUSTON,
TX
77002 (713) 853-6161 - 250,000,000 (\$250,000,000) STRAIGHT BONDS.
(FILE
333-46212 - SEP. 20) (BR. 2)

S-8 NASTECH PHARMACEUTICAL CO INC, 45 DAVIDS DR, HAUPPAUGE, NY 11788
(631) 273-0101 - 700,000 (\$4,478,950) COMMON STOCK. (FILE 333-46214 -
SEP. 20) (BR. 1)

F-1 UBS AG, BAHNHOFSTRASSE 45, ZURICH SWITZERLAND, V8 00000 - 1,250,000

7 (\$1,250,000,000) FOREIGN COMMON STOCK. (FILE 333-46216 - SEP. 20) (BR. - NEW ISSUE)

S-8 SANTA FE GAMING CORP, 4949 NORTH RANCHO DR, LAS VEGAS, NV 81309 (702) 658-4300 - 100,000 (\$387,500) COMMON STOCK. (FILE 333-46218 - SEP. 20) (BR. 5)

S-8 INTEL CORP, 2200 MISSION COLLEGE BLVD, SANTA CLARA, CA 95052 (408) 765-8080 - 696,000 (\$40,542,000) COMMON STOCK. (FILE 333-46220 - SEP. 20) (BR. 5)

S-8 ATMI INC, 7 COMMERCE DRIVE, DANBURY, CT 06810 (203) 794-1100 - 2,000,000 (\$48,280,000) COMMON STOCK. (FILE 333-46222 - SEP. 20) (BR. 2)

S-3 ATMI INC, 7 COMMERCE DRIVE, DANBURY, CT 06810 (203) 794-1100 - 369,505 (\$8,919,850.70) COMMON STOCK. (FILE 333-46224 - SEP. 20) (BR. 2)

S-8 EBENX INC, 605 N HIGHWAY 169, STE LL, MINNEAPOLIS, MN 55441 (612) 525-2700 - 645,891 (\$6,656,383.74) COMMON STOCK. (FILE 333-46226 - SEP. 20) (BR. 6)

S-8 BEST BUY CO INC, 7075 FLYING CLOUD DR, EDIN PRARIE, MN 55344 (612) 947-2000 - 1,000,000 (\$66,906,000) COMMON STOCK. (FILE 333-46228 - SEP. 20) (BR. 2)

S-4 ICO TELEDESIC GLOBAL LTD, 2300 CARILLON POINT, KIRKLAND, WA 98033 (425) 828-8499 - \$445,189,506 COMMON STOCK. (FILE 333-46230 - SEP. 20)

S-8 FLOWSERVE CORP, 222 W LAS COLINAS BLVD, SUITE 1500, IRVING, TX 75039 (972) 443-6500 - 3,400,000 (\$63,412,720) COMMON STOCK. (FILE 333-46234 - SEP. 20) (BR. 5)

S-8 VIADOR INC, 167 SECOND AVENUE, SAN MATEN, CA 94401 (650) 685-3000 - 1,159,147 (\$11,066,260.50) COMMON STOCK. (FILE 333-46238 - SEP. 20) (BR. 3)

S-3 PHARMACIA CORP /DE/, 100 ROUTE 206 NORTH, PEAPACK, NJ 07977 (888) -76-8-55 - 2,249,657 (\$119,794,235) COMMON STOCK. (FILE 333-46240 - SEP. 20) (BR. 2)

S-3 TRICON GLOBAL RESTAURANTS INC, 1441 GARDINER LANE, LOUISVILLE, KY 40213 (502) 874-8300 - 2,000,000 (\$61,000,000) COMMON STOCK. (FILE 333-46242 - SEP. 20) (BR. 5)

S-8 FNBH BANCORP INC, 101 E GRAND RIVER, P O BOX 800, HOWELL, MI 48844 (517) 546-3150 - 30,000 (\$531,000) COMMON STOCK. (FILE 333-46244 - SEP. 20) (BR. 7)

S-8 PECO II INC, 1376 STATE ROUTE 598, GALION, OH 44833 (419) 468-7600 -
1,000,000 (\$30,968,750) COMMON STOCK. (FILE 333-46246 - SEP. 20) (BR.
6)

S-1 ATG INC, 47375 FREMONT BLVD, FREMONT, CA 94538 (510) 490-3008 -
2,942,500 (\$6,988,438) COMMON STOCK. (FILE 333-46248 - SEP. 20) (BR.
6)

S-8 XL CAPITAL LTD, CUMBERLAND HOUSE, 1 VICTORIA ST, HAMILTON HM11
BERMUD,
D2 (441) 292-8515 - 10,340,801 (\$721,064,053.73) COMMON STOCK. (FILE
333-46250 - SEP. 20) (BR. 1)

S-8 HOMESTORE COM INC, 225 WEST HILLCREST DRIVE, STE. 100, THOUSAND
OAKS, CA
91360 (805) 557-2300 - 3,509,458 (\$111,702,707) COMMON STOCK. (FILE
333-46252 - SEP. 20) (BR. 8)

S-8 COMMERCE ONE INC, 4440 ROSEWOOD DR, PLEASANTON, CA 94588 (925) 520-
6000
- 6,968,273 (\$246,609,377.63) COMMON STOCK. (FILE 333-46254 - SEP. 20)
(BR. 3)

S-3 VASCO DATA SECURITY INTERNATIONAL INC, 1901 SOUTH MYERS ROAD, SUITE
210,
OAKBROOK TERRACE, IL 60181 (630) 932-8844 - 4,561,855 (\$42,790,199)
COMMON STOCK. (FILE 333-46256 - SEP. 20) (BR. 3)

S-2 JACO ELECTRONICS INC, 145 OSER AVE, HAUPPAUGE, NY 11788 (516) 273-
5500
- 1,840,000 (\$31,395,000) COMMON STOCK. (FILE 333-46258 - SEP. 20)
(BR. 5)

S-8 ULTICOM INC, 1020 BRIGGS RD, MT LAUREL, NJ 08054 (882) 956-664 -
6,500,000 (\$164,905,943) COMMON STOCK. (FILE 333-46260 - SEP. 20) (BR.
7)

S-1 TUT SYSTEMS INC, 5964 W LAS POSITAS, PLEASANTON, CA 94588 (925) 682-
6510
- 369,405 (\$32,299,850) COMMON STOCK. (FILE 333-46262 - SEP. 20) (BR.
7)

S-4 SYMANTEC CORP, 20330 STEVENS CREEK BLVD, CUPERTINO, CA 95014
(408) 253-9600 - 15,601,000 (\$344,197,063) COMMON STOCK. (FILE 333-
46264 -
SEP. 20) (BR. 3)

S-3 AIRGAS INC, 259 RADNOR-CHESTER ROAD, SUITE 100, RADNOR, PA 19087
(610) 687-5253 - 368,628 (\$2,200,340.53) COMMON STOCK. (FILE 333-46266
-
SEP. 20) (BR. 2)

S-4 CITIGROUP INC, 153 E 53RD ST, NEW YORK, NY 10043 (212) 559-1000 -
553,092,061 (\$8,516,209,862.60) COMMON STOCK. (FILE 333-46268 - SEP.
20)
(BR. 7)

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		
ALEXION PHARMACEUTICALS INC	DE				X		X				09/19/00	
AMERICAN HEALTHCHOICE INC /NY/	NY			X			X				09/09/00	
AMERIQUEST MORTGAGE SEC INC FLOAT R ATE MO PA TH CE SE 2000-2	NY							X			09/15/00	
AMERIQUEST MORTGAGE SECURITIES INC	DE							X			09/15/00	
AMERITRADE HOLDING CORP	DE							X			07/21/00	AMEND
AMERITRANS CAPITAL CORP	DE					X					09/21/00	
AMEXDRUG CORP	CA	X	X	X		X	X				04/25/00	
ANCHOR GAMING	NV					X	X				09/25/00	
APPLE SUITES INC	VA		X					X			09/08/00	
ARCH WIRELESS COMMUNICATIONS INC	DE					X					09/25/00	
ARCH WIRELESS INC	DE					X					09/25/00	
ASYST TECHNOLOGIES INC /CA/	CA		X					X			03/23/00	AMEND
AVNET INC	NY					X	X				09/25/00	
BANC ONE FINANCIAL SERVICES HOME EQ UNITY LOAN TRUST 1999-1	NY							X			09/25/00	
BANC ONE HELOC TRUST 1998-1	OH					X	X				08/21/00	
BANC ONE HELOC TRUST 1998-1	OH					X	X				09/20/00	
BANC ONE HELOC 1999-1	OH					X	X				08/21/00	
BANC ONE HELOC 1999-1	OH					X	X				09/20/00	
BANCTEC INC	DE					X					09/25/00	
BANK OF AMERICA MORTGAGE SECURITIES INC	DE					X	X				09/25/00	
BARNESANDNOBLE COM INC	DE					X	X				09/13/00	
BEAR STEARNS ASSET BACKED SECURITIE S INC	DE					X	X				09/26/00	
BFX HOSPITALITY GROUP INC	DE		X					X			09/08/00	
BIOLABS INC			X								09/08/00	
BIOZHEM COSMECEUTICALS INC	TX					X					09/22/00	
BLUE RIVER BANCSHARES INC	IN					X	X				09/26/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
BORON LEPORE & ASSOCIATES INC	DE					X					09/18/00	
BROADBASE SOFTWARE INC	DE		X						X		09/15/00	
BT FINANCIAL CORP	PA					X		X			09/26/00	
CABLE LINK INC	OH		X					X			09/14/00	
CAPITAL ONE MASTER TRUST	VA					X		X			08/15/00	
CASTLE GROUP INC	UT				X						09/19/00	
CBL & ASSOCIATES PROPERTIES INC	DE					X		X			09/25/00	
CELL THERAPEUTICS INC	WA					X		X			09/26/00	
CENIT BANCORP INC	DE					X		X			09/19/00	
CENTURA BANKS INC	NC					X		X			09/26/00	
CERTICOM CORP			X								09/12/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1996-1	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1996-2	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1997-1	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1997-2	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1997-3	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1997-4	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1998-1	MD					X					09/20/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1998-2	MD					X					09/20/00	AMEND
CHEVY CHASE AUTO RECEIVABLES TRUST 2000-1	MD					X					09/20/00	
CHEVY CHASE HOME LOAN TRUST 1996-1	MD					X					09/20/00	
CHEVY CHASE HOME LOAN TRUST 1997-1	MD					X					09/20/00	
CHINA BROADBAND CORP	NV				X			X			09/26/00	
CISCO SYSTEMS INC	CA					X					09/21/00	
COMMERCIAL MORTGAGE PASS-THROUGH CE RTIFICATES SERIES 2000-C4	DE					X		X			09/08/00	
COMMERCIAL MORTGAGE PASS-THROUGH CE RTIFICATES SERIES 2000-C4	DE					X		X			09/08/00	
COMTECH TELECOMMUNICATIONS CORP /DE /	DE		X					X			07/20/00	AMEND
COSTAR GROUP INC	DE					X		X			09/26/00	
CYBERONICS INC	DE					X					09/25/00	
DAUPHIN TECHNOLOGY INC	IL		X					X			08/18/00	AMEND
DELTA FUND HM EQU LN 2000-2 HM EQU LN ASS BKD CRT SER 2000-2	NY							X			09/15/00	
DELTA FUNDING CORP /DE/ /	NY					X		X			09/22/00	
DELTA FUNDING HOME EQUITY LOAN TRUS T 2000-1	NY							X			09/15/00	
DEUTSCHE FLOORPLAN RECEIVABLES L P	DE					X		X			08/31/00	
DEUTSCHE FLOORPLAN RECEIVABLES L P	DE					X		X			08/31/00	
DEUTSCHE RECREATIONAL ASSET FUNDING CORP	NV					X		X			08/31/00	
DIALYSIS CORP OF AMERICA	FL					X					09/13/00	
DST SYSTEMS INC	DE					X					09/26/00	
DVI RECEIVABLES CORP	DE							X			08/31/00	

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	CODE	1	2	3	4	5	6	7	8	9		
DVI RECEIVABLES CORP VIII	DE								X		08/31/00	
E SPIRE COMMUNICATIONS INC	DE					X		X			09/25/00	
EARTHGRAINS CO /DE/	DE					X					09/26/00	
ECHOSTAR COMMUNICATIONS CORP	NV					X					09/25/00	
EDGEWATER TECHNOLOGY INC/DE/	DE					X					09/25/00	
EDISON INTERNATIONAL	CA					X					09/25/00	
EDUCATION LOANS INC /DE	DE					X		X			09/22/00	
ELITE INFORMATION GROUP INC	DE							X			07/11/00	AMEND
EMPIRE FEDERAL BANCORP INC	DE						X	X			09/20/00	
ENGAGE INC	DE		X					X			09/11/00	
ENTERPRISE PRODUCTS OPERATING L P	DE		X					X			09/26/00	
ENTERPRISE PRODUCTS PARTNERS L P	DE		X					X			09/26/00	
ESOFT INC	DE						X				09/25/00	
FBL FINANCIAL GROUP INC	IA						X				09/25/00	
FINDWHAT COM INC	NV						X	X			09/25/00	
FIRST BANCORP /PR/	PR							X			06/30/00	
FIRST ECOM COM INC	NV					X		X			09/22/00	
FIRST FEDERAL OF OLATHE BANCORP INC	KS					X		X			08/28/00	AMEND
FIRST HORIZON ASSET SECURITIES INC	DE						X	X			09/25/00	
FIRST SECURITY AUTO GRANTOR TRUST 1 997-B	UT	X									08/25/00	
FIRST SECURITY AUTO GRANTOR TRUST 1 998-A	UT	X									08/23/00	
FIRST SECURITY AUTO OWNER TRUST 199 8-1	DE	X									08/23/00	
FIRST SECURITY AUTO OWNER TRUST 199 9 1	UT	X									08/25/00	
FIRST SECURITY AUTO OWNER TRUST 199 9-2	UT	X									08/25/00	
FIRST SECURITY AUTO OWNER TRUST 200 0-1	UT	X									08/23/00	
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC							X			09/18/00	
FRANKLIN RECEIVABLES LLC	DE		X								08/31/00	
GE CAPITAL MORTGAGE SERVICES INC	NJ					X		X			09/25/00	
GE CAPITAL MORTGAGE SERVICES INC	NJ					X		X			09/25/00	
GE CAPITAL MORTGAGE SERVICES INC	NJ					X		X			09/26/00	
GENCOR INDUSTRIES INC	DE					X					09/25/00	
GENUS INC	CA	X									09/26/00	
GERON CORPORATION	DE					X		X			09/06/00	
GLOBALSTAR LP	DE					X		X			09/22/00	
GLOBALSTAR TELECOMMUNICATIONS LTD	DE					X		X			09/22/00	
GLOBE HOLDINGS INC	MA					X		X			09/21/00	
GLOBE MANUFACTURING CORP	AL					X		X			09/21/00	
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE							X			09/18/00	
GRAND CENTRAL FINANCIAL CORP	DE					X		X			09/22/00	
GREENPOINT CREDIT LLC	DE					X		X			09/25/00	
GREENPOINT CREDIT LLC	DE					X		X			09/25/00	
HISPANIC TELEVISION NETWORK INC	DE							X			07/11/00	AMEND
HNC SOFTWARE INC/DE	DE					X		X			09/26/00	
HONDA AUTO RECEIVABLES 1997-A GRANT OR TRUST	CA					X					08/31/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
HONDA AUTO RECEIVABLES 1997-B GRANT OR TRUST	CA						X				08/31/00	
HONDA AUTO RECEIVABLES 1999-1 OWNER TRUST	CA						X				08/31/00	
HOPFED BANCORP INC	DE				X	X		X			09/20/00	
HOSOI GARDEN MORTUARY INC	HI	X									05/31/00	
HOUSEHOLD CONSUMER LOAN TRUST 1996- 1	DE							X			09/25/00	
HOUSEHOLD CONSUMER LOAN TRUST 1996- 2	DE							X			09/25/00	
HOUSEHOLD CONSUMER LOAN TRUST 1997- 1	DE							X			09/25/00	
HOUSEHOLD CONSUMER LOAN TRUST 1997- 2	DE							X			09/25/00	
HOUSEHOLD CREDIT CARD MASTER TRUST I	DE							X			09/25/00	
HOUSEHOLD FINANCE CORP HOUSEHOLD AF F CRE CAR MAS TR I	DE							X			09/25/00	
HOUSEHOLD FINANCE CORP HOUSEHOLD CO NSUMER LN TRUST 1995-1 /	DE							X			09/25/00	
HUMBOLDT BANCORP	CA						X	X			09/20/00	
I STORM INC	NV						X				09/22/00	
IEXALT INC	NV		X					X			07/11/00	
II GROUP INC	DE				X			X			09/21/00	
IMMUNOTECHNOLOGY CORP	DE						X				09/13/00	
INTEL CORP	DE						X	X			09/21/00	
INTERNATIONAL BUSINESS MACHINES COR P	NY							X			09/13/00	
INTERNATIONAL LEASE FINANCE CORP	CA							X			09/20/00	
INTERNATIONAL LEASE FINANCE CORP	CA							X			09/25/00	
INVESTAMERICA INC	NV		X					X			09/24/00	
INVESTORS FINANCIAL SERVICES CORP	DE					X		X			08/15/00	
ISO BLOCK PRODUCTS USA INC	CO					X					09/21/00	
ISO BLOCK PRODUCTS USA INC	CO				X			X			09/21/00	
KNOWLEDGE FOUNDATIONS INC/DE	DE	X	X		X	X	X	X			09/18/00	
LASALLE RE HOLDINGS LTD									X		09/18/00	
LCA VISION INC	DE					X		X			09/19/00	
LEHMAN BROTHERS HOLDINGS INC	DE					X		X			09/20/00	AMEND
LEVEL JUMP FINANCIAL GROUP INC	FL				X			X			09/19/00	
LIFECCELL CORP	DE					X		X			09/25/00	
LOCKHEED MARTIN CORP	MD					X		X			09/20/00	
LORAL SPACE & COMMUNICATIONS LTD	DO					X		X			09/22/00	
MAGNAVISION CORPORATION	DE	X						X			09/12/00	
MANITOWOC CO INC	WI					X					09/19/00	
MARKET FINANCIAL CORP	OH					X		X			09/19/00	
MELLON AUTO GRANTOR TRUST 2000-1	DE					X		X			09/15/00	
MELLON RESIDENTIAL FUNDING CORP MOR T PAS THR SER 2000 TBC 3	DE							X			09/15/00	
MELLON RESIDENTIAL FUNDING CORP MOR T PAS THR TR SE 2000 TBC2	DE							X			09/15/00	
METACREATIONS CORP	DE		X					X			09/08/00	
MMCA AUTO OWNER TRUST 1997-1	DE					X		X			09/15/00	
MMCA AUTO OWNER TRUST 1998-1	DE					X		X			09/15/00	
MMCA AUTO OWNER TRUST 2000-1	DE					X		X			09/15/00	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
MOHAWK INDUSTRIES INC	DE					X	X				09/25/00	
MONEYZONE COM	NV					X	X				09/15/00	
MORGAN CLARK MANAGEMENT INC		X	X	X	X	X					09/15/00	
MORGAN STANLEY CAPITAL I INC HOME E Q LN AS BK CER SER 1999-2	NY								X		09/25/00	
MORGAN STANLEY DEAN WITTER CAPITAL I INC	DE								X		09/15/00	
NATURAL WONDERS INC	DE		X					X			09/11/00	
NEW CENTURY HOME EQ LN TR SER 2000 NCB ASSET BACK PS THR CER	DE					X	X				09/30/00	
NEW HILARITY INC	ID	X	X					X			09/08/00	
NEW VALLEY CORP	DE					X	X				09/25/00	
NEWPORT NEWS SHIPBUILDING INC	DE					X					09/20/00	
NORFOLK SOUTHERN CORP	VA					X	X				09/26/00	
NOVACON CORP	DE	X									09/14/00	
NRG ENERGY INC	DE					X	X				09/08/00	
NRG ENERGY INC	DE					X	X				09/25/00	
NTL COMMUNICATIONS CORP	DE					X	X				09/25/00	
OAKWOOD HOMES CORP	NC					X	X				09/20/00	
OAKWOOD MORTGAGE INVESTORS INC	NV					X	X				09/25/00	
OMEGA ENVIRONMENTAL INC	DE			X		X	X				09/22/00	
OXFORD RESIDENTIAL PROPERTIES I LTD PARTNERSHIP	MD	X									09/20/00	AMEND
PARAVANT INC	FL							X			07/11/00	AMEND
PATHMARK STORES INC	DE					X					09/22/00	
PETS COM INC		X						X			07/13/00	AMEND
PHOENIX INTERNATIONAL LTD INC	FL					X	X				09/25/00	
PLAYANDWIN INC	NV					X					09/20/00	
PNC MORT SEC CORP COM MORT PASS THR CERT SER 2000-C1	MO					X	X				09/15/00	
PREMIER LASER SYSTEMS INC	CA					X					09/22/00	
PRESTIGE BANCORP INC	PA					X	X				09/25/00	
PRIME RECEIVABLES CORP	DE						X				09/15/00	
PRISON REALTY TRUST INC	MD					X	X				09/22/00	
PROVIDIAN MASTER TRUST						X					08/15/00	
PROVIDIAN MASTER TRUST						X					09/15/00	
PROVIDIAN NATIONAL BANK /NEW/ PRUDENTIAL SECURITIES SECURED FINAN CING CORP	DE					X	X				09/21/00	
QRS CORP	DE			X							09/22/00	
QUEST SOFTWARE INC	CA	X					X				09/11/00	
REDDING BANCORP	CA					X					09/25/00	
REGENCY GROUP LTD INC	NV	X					X				09/25/00	AMEND
RENT WAY INC	PA					X					09/26/00	
RESCON TECHNOLOGY CORP	WY							X			09/26/00	
RESIDENTIAL ACCREDIT LOANS INC	DE					X	X				09/26/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X				09/18/00	AMEND
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				09/22/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X	X				09/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X				09/25/00	

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RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE									X	09/25/00	
RESIDENTIAL ASSET SECURITIES CORP	DE					X		X			09/20/00	AMEND
RESIDENTIAL ASSET SECURITIES CORP	DE					X		X			09/20/00	AMEND
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X		X			09/25/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE							X			09/21/00	
SAFLINK CORP	DE					X		X			09/20/00	
SALESREPCENTRAL COM INC	NV				X			X			09/25/00	
SAN DIEGO SOCCER DEVELOPMENT CORP	CA					X					09/25/00	
SAN FRANCISCO CO	DE	X									09/22/00	
SARATOGA HOLDINGS I INC					X						03/23/00	AMEND
SAUER DANFOSS INC	DE					X					09/21/00	
SEARCHHOUND COM INC	DE							X			07/11/00	AMEND
SEARS CREDIT ACCOUNT MASTER TRUST I I	IL					X		X			09/22/00	
SECURITY CAPITAL GROUP INC/ SEM X CORP	MD DE					X		X			09/26/00 09/20/00	
SERVICE MERCHANDISE CO INC	TN					X					07/31/00	
SHENANDOAH TELECOMMUNICATIONS CO/VA /	VA	X									09/25/00	
SHIRE PHARMACEUTICALS GROUP PLC						X					09/26/00	
SOUTHERN CALIFORNIA EDISON CO	CA					X					09/25/00	
SPEEDUS COM INC	DE					X		X			09/22/00	
ST JOSEPH LIGHT & POWER CO	MO	X									09/26/00	
STAGE STORES INC	DE					X		X			09/08/00	
STAKE TECHNOLOGY LTD		X	X					X			09/15/00	
STAMPS COM INC	DE					X					08/13/00	
STAR RECEIVABLES FUNDING INC	DE							X			09/15/00	
STELLE X TECHNOLOGIES INC	DE			X							09/12/00	
STERLING FINANCIAL CORP /PA/ SUNBURST HOSPITALITY CORP	PA DE					X		X			07/27/00 09/20/00	AMEND
TECHNOLOGY FUNDING MEDICAL PARTNERS I L P	DE					X		X			09/25/00	AMEND
TECHNOLOGY FUNDING PARTNERS III L P	DE					X		X			09/25/00	AMEND
TECHNOLOGY FUNDING VENTURE CAPITAL FUND VI LLC	DE					X		X			09/25/00	AMEND
TECHNOLOGY FUNDING VENTURE PARTNERS IV	DE					X		X			09/25/00	AMEND
TECO ENERGY INC	FL					X		X			09/25/00	
TELENETICS CORP	CA					X		X			09/08/00	
TOPCLICK INTERNATIONAL INC/DE	DE				X						09/18/00	
TOYOTA MOTOR CREDIT RECEIVABLES COR P	CA					X		X			09/26/00	
TRANSWITCH CORP /DE	DE					X		X			09/22/00	
UNITED ASSET MANAGEMENT CORP	DE	X						X			09/25/00	
VENCOR INC /NEW/ VISKASE COMPANIES INC	DE			X				X			09/22/00 07/07/00	
VSOURCE INC	NV					X		X			09/18/00	
WEBMETHODS INC	DE					X		X			09/14/00	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			09/26/00	

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WELLS FARGO ASSET SECURITIES CORP M ORT BK SEC 2000-3 TRUST	DE					X	X					09/05/00	
WESTMORELAND COAL CO	DE					X						09/25/00	
WHITE MOUNTAINS INSURANCE GROUP LTD	DE					X	X					09/24/00	
WHX CORP	DE					X						09/18/00	
WINTRUST FINANCIAL CORP	IL					X	X					09/07/00	
WODFI LLC	FL					X	X					04/06/00	
YELLOWAVE CORP	NY					X	X					07/05/00	
YIFAN COMMUNICATIONS INC	DE					X	X					09/25/00	
ZEBRAMART COM INC	NV					X	X					09/25/00	
ZEROS & ONES INC	NV							X				09/22/00	
ZETA CORP /CA	FL							X				09/30/00	