

# SEC NEWS DIGEST

Issue 2000-197

October 13, 2000

---

## COMMISSION ANNOUNCEMENTS

---

### COMMISSION STAFF PROVIDES WRITTEN GUIDANCE ON IMPLEMENTING STAFF ACCOUNTING BULLETIN NO. 101, REVENUE RECOGNITION

On October 12, the staff of the Commission published guidance on implementing Staff Accounting Bulletin (SAB) No. 101, which deals with revenue recognition issues. That guidance, in the form of a Frequently Asked Questions (FAQ) document, is available on the SEC's Internet site at [www.sec.gov](http://www.sec.gov).

Since the issuance of SAB 101 in December 1999, the staff has received and responded to a number of inquiries from auditors, preparers, and analysts about how the guidance in SAB 101 and the authoritative accounting literature on revenue recognition would apply to certain transactions. In addition, the staff received requests from registrants and their auditors earlier this year to defer the implementation date of SAB 101 to allow registrants more time to assess the impact, if any, that SAB 101 may have on registrants' financial statements. In response to those requests, the staff deferred the implementation date (through SAB 101A and SAB 101B) until no later than the fourth quarter of fiscal years beginning after December 15, 1999, and indicated that it would prepare the FAQ issued today.

Lynn E. Turner, the Commission's Chief Accountant, said, "This FAQ responds to a number of common questions that registrants and their auditors have asked us." During the preparation of this FAQ, the staff obtained input from working groups consisting of representatives of major accounting firms and public registrants. In addition, the staff has held discussions with various industry groups to identify significant issues. This FAQ does *not* change the implementation date of, or guidance in, SAB 101.

Registrants and their auditors are reminded of their disclosure obligations pursuant to SAB Topic 11M, *Disclosure of the Impact that Recently Issued Accounting Standards Will Have on the Financial Statements of a Registrant When Adopted in a Future Period*; AICPA professional standards section AU 9410.3, *The Impact on an Auditor's Report of an FASB Statement Prior to the Statement's Effective Date*; and Management's Discussion and Analysis. The disclosure should notify investors that guidance has been

issued and should assist investors in assessing the significance of the impact that the guidance will have on the financial statements when implemented.

For further information contact: Scott Taub or Scott Blackley in the Office of the Chief Accountant at (202) 942-4400 or Robert Bayless in the Division of Corporation Finance at (202) 942-2960. (Press Rel. 2000-155)

---

## **ENFORCEMENT PROCEEDINGS**

---

### **COMMISSION DECLARES DECISION AS TO WILLIAM LUCAS FINAL**

The decision of an administrative law judge with respect to William Lucas has become final. The law judge sanctioned Lucas based on findings that Lucas willfully violated antifraud provisions of the federal securities laws in connection with the offer and sale of Command Credit Corp. common stock. The law judge ordered that Lucas cease and desist from committing or causing any violations or any future violations of Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5. The law judge also ordered that Lucas be barred from participating in the offering of any penny stock, and that he disgorge \$4,210.22, plus prejudgment interest. (Rel. 34-43437; File No. 3-9144)

### **TWO OWNERS OF MANHATTAN BROKERAGE FIRM, OTHERS PLEAD GUILTY TO CRIMINAL FRAUD CHARGES**

On October 3, two principals of a Manhattan brokerage firm and two of its registered representatives pleaded guilty to criminal charges arising out of a fraudulent offering of the broker-dealer's own stock. The four individuals, Aron Oleg Bronstein, Tomer Matthew Yuzary, Roman Sakarovich, and Iosif Pak, were charged with conspiracy and securities fraud in a fourteen-count indictment issued earlier this year, along with the firm, The Golden Lender Financial Group, Inc., a/k/a J. P. Gibbons & Co., Inc. U.S. v. Aron Oleg Bronstein, et. al., 00 Cr. 100 (S.D.N.Y.)(MBM). Each of the individual defendants pleaded guilty to charges that they defrauded investors by persuading them to buy Golden Lender stock through a series of false representations and material omissions. United States District Judge Michael B. Mukasey scheduled sentencing for the four defendants for January 19, 2001.

Previously, the SEC filed a civil complaint in the United States District Court for the Southern District of New York against the same defendants based upon the same underlying conduct. SEC v. Aron O. Bronstein et. Al., 00 Civ. 1179(S.D.N.Y.) (LAK), Litigation Release No. 16441 (February 17, 2000). The SEC's complaint charges that from at least January 1998 through November 1999, the defendants raised at least \$5,270,000 in a fraudulent, unregistered offering of Golden Lender stock. Specifically, the complaint alleges that, acting at the direction of Bronstein and Yuzary, Sakh and Pak sold Golden Lender stock to Golden Lender retail customers -- including many elderly

and infirm customers of modest means -- using a high pressure sales pitch that included numerous material misrepresentations and omissions. Among other things, the defendants allegedly falsely represented that Golden Lender would soon conduct an initial public offering of its own stock and that investors would reap large profits once the firm went public and failed to disclose Golden Lender's precarious financial condition and the exorbitant payments to Bronstein and Yuzary drawn from investor funds. [U.S. v. Aron Oleg Bronstein, et al., 00 CR 100, SDNY, MBM] (LR-16762)

**U.S. DISTRICT COURT ISSUES PRELIMINARY INJUNCTION TO PREVENT TRANSFER OF GAMBLING CRUISE SHIP PURCHASED WITH FUNDS FROM OFFSHORE TRUSTS OF ADJUDICATED SECURITIES LAW VIOLATOR ROBERT BRENNAN AND REQUIRES ACCOUNTING FROM SHIP'S NOMINAL OWNER**

On October 12, the Honorable Richard Owen, U.S. District Judge for the Southern District of New York, issued a preliminary injunction against Defendant Robert E. Brennan and nonparty MJQ Corporation preventing the transfer of, and impairment of ownership interests in, a gambling cruise ship based in Fort Lauderdale known as the Palm Beach Princess. The Court found that the Commission established a prima facie case that Defendant Brennan has a beneficial interest in the Palm Beach Princess, which was in danger of being transferred or impaired absent injunction relief against both Brennan and MJQ, the ship's nominal owner. Therefore, the Court prohibited Brennan and MJQ from transferring the home port of the ship, operating it or dealing with its revenues outside of the ordinary course of business, or transferring its ownership or any security interest or otherwise impairing MJQ's capital structure. In addition, the Court ordered MJQ to provide an accounting of funds that were used to purchase and renovate the ship, and of the results of its current operations.

The Commission sought the preliminary injunction after obtaining evidence that three offshore asset protection trusts established by Brennan under the law of Gibraltar had provided more than \$12 million for the purchase and renovation of the ship to entities that were controlled by long-time Brennan associates. These transfers had gone through a series of conduits and been concealed until they were discovered as the result of international investigative efforts. In granting the preliminary injunction, the Court rejected MJQ's argument that it lacked jurisdiction to enter a freeze and accounting order against MJQ because of Brennan's bankruptcy, as well as MJQ's argument that equitable relief could not be granted against a nonparty holding assets that can be traced to funds of an adjudicated securities law violator. The Commission thanks the Attorney General for the Isle of Man for the assistance given in this matter. [SEC v. Brennan, 85 Civ. 8585 RO, SDNY] (LR-16763)

**COURT ENTERS PRELIMINARY INJUNCTION AND CONTINUES ASSET FREEZE IN SEC ACTION AGAINST INVESTMENT ADVISER WHO DEFRAUDED CLIENTS OF \$1.9 MILLION**

On October 6, after a hearing, the U.S. District Court in Springfield, Massachusetts entered a Preliminary Injunction, Order Continuing Freeze and Attachment of Assets and

Order for Other Equitable Relief in the SEC's case against Robert C. Sears, based on allegations that Sears defrauded his investment advisory clients of over \$1.9 million. The Court's order, among other things, continues the previously ordered freeze of defendants' assets. According to the Commission's complaint, filed on September 26, 2000, Sears misappropriated funds from clients' brokerage accounts and fraudulently induced other clients to transfer funds to an entity he controlled. Sears obtained over two thirds of the funds from elderly clients over 65. The Commission alleged that Sears accomplished his misappropriation by forging client signatures on letters directing the brokerage firms to transfer funds to his own corporation and on margin agreements to obtain unauthorized margin loans. According to the Commission's Complaint, Sears transferred his clients' money to Last Minute Concessions Inc., of which he is president and co-owner with James Casagrande. Last Minute used the money to buy a controlling interest in Cold Spring Golf Course Inc., a company developing a golf course, and an interest in Cold Spring Development Inc., building an associated condominium development.

The Commission's complaint alleged that Sears violated the antifraud provisions of the federal securities laws. On September 26, 2000, the Honorable Frank H. Freedman of the U.S. District Court for the District of Massachusetts granted the Commission's motion for an ex parte order temporarily restraining the fraudulent activities and freezing the assets of Sears, freezing assets obtained by Last Minute, Casagrande and the golf and condominium companies from Sears' misconduct, and imposing other equitable relief. [SEC v. Robert C. Sears, et al., USDC, District of Massachusetts, C.A. No. 30170-FHF] (LR-16764)

---

## SECURITIES ACT REGISTRATIONS

---

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

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

S-1 SIRE TECHNOLOGY INC, 148 E BROKAW ROAD, SAN JOSE, CA 95112  
(408) 467-0410 - \$86,250,000 COMMON STOCK. (FILE 333-47452 - OCT. 06)  
(BR. 5)

S-8 DIGITAL ISLAND INC, 45 FREMONT STREET SUITE 1200, 12TH FLOOR,  
SAN FRANCISCO, CA 94105 (415) 738-4100 - 78,679 (\$1,752,968.12)  
COMMON STOCK. (FILE 333-47454 - OCT. 06) (BR. 8)

S-1 OPTICAL ACCESS INC, 20415 NORDHOFF ST, CHATSWORTH, CA 91311  
 (818) 407-1801 - \$108,000,000 COMMON STOCK. (FILE 333-47456 - OCT. 06)  
 (BR. 36 - NEW ISSUE)

S-3 OBJECTSOFT CORP, CONTINENTAL PLAZA III, 433 HACKENSACK, HACKENSACK,  
 NJ  
 07601 (201) 343-9100 - 1,000,000 (\$1,078,125) COMMON STOCK. (FILE  
 333-47458 - OCT. 06) (BR. 3)

SB-1 NATIONAL MANUFACTURING TECHNOLOGIES, 1958 KELLOGG AVENUE, CARLSBAD,  
 CA  
 92008 (760) 431-4999 - 7,555,311 (\$8,170,818) COMMON STOCK. (FILE  
 333-47460 - OCT. 06) (BR. 3)

S-8 MEEMIC HOLDINGS INC, 691 N SQUIRREL RD, STE 200, AUBURN HILLS, MI  
 48326  
 (248) 377-8582 - 300,000 (\$6,412,500) COMMON STOCK. (FILE 333-47462 -  
 OCT. 06) (BR. 1)

S-3 CMS ENERGY CORP, FAIRLANE PLZ S STE 1100, 330 TOWN CENTER DR,  
 DEARBORN,  
 MI 48126 (313) 436-9261 - 300,000,000 (\$300,000,000) STRAIGHT BONDS.  
 (FILE 333-47464 - OCT. 06) (BR. 2)

S-8 ROYAL PRECISION INC, 15170 NORTH HAYDEN ROAD, SUITE 1, SCOTTSDALE,  
 AZ  
 85260 (602) 627-0200 - 750,000 (\$1,605,000) COMMON STOCK. (FILE 333-  
 47466  
 - OCT. 06) (BR. 5)

SB-2 SURGILIGHT INC, 12001 SCIENCE DRIVE, SUITE 140, ORLANDO, FL 32826  
 (407) 482-4555 - 2,715,100 (\$19,684,475) COMMON STOCK. (FILE 333-47492  
 OCT. 06) (BR. 9)

S-3 MDI ENTERTAINMENT INC, 201 ANN ST, SUITE 210, HARTFORD, CT 06103  
 (860) 527-5359 - 1,461,942 (\$4,751,311.50) COMMON STOCK. (FILE 333-  
 47498 -  
 OCT. 06) (BR. 9)

S-8 COMVERSE TECHNOLOGY INC/NY/, 170 CROSSWAYS PARK DR, WOODBURY, NY  
 11797  
 (516) 677-7200 - 10,505 (\$10,505) COMMON STOCK. (FILE 333-47502 - OCT.  
 06)  
 (BR. 7)

S-4 FELCOR LODGING L P, 545 E. JOHN CARPENTER FREEWAY, SUITE 1300,  
 IRVING,  
 TX 75062 (972) 444-4900 - 400,000,000 (\$400,000,000) STRAIGHT BONDS.  
 (FILE 333-47506 - OCT. 06) (BR. 8)

S-8 GAP INC, ONE HARRISON, SAN FRANCISCO, CA 94105 (415) 952-4400 -  
 1,000,000 (\$19,843,800) COMMON STOCK. (FILE 333-47508 - OCT. 06) (BR.  
 2)

S-8 COMPUTER LEARNING CENTERS INC, 11350 RANDOM HILLS RD, STE 240,  
FAIRFAX,  
VA 22030 (703) 359-7000 - 1,000,000 (\$1,020,000) COMMON STOCK. (FILE  
333-47510 - OCT. 06) (BR. 8)

S-3 KOMAG INC /DE/, 1710 AUTOMATION PWY, SAN JOSE, CA 95131 (408) 576-  
2000  
- 4,255,656 (\$14,296,450.76) COMMON STOCK. (FILE 333-47512 - OCT. 06)  
(BR. 2)

SB-2 NETCO INVESTMENTS INC, 1502-1166 ALBERNI STREET, VANCOUVER, A8 00000  
(604) 689-3141 - 4,250,000 (\$42,500) COMMON STOCK. (FILE 333-47514 -  
OCT. 06) (BR. 9 - NEW ISSUE)

S-8 ADVO INC, ONE UNIVAC LN, P O BOX 755, WINDSOR, CT 06095 (860) 285-  
6120  
- 500,000 (\$1,604,690) COMMON STOCK. (FILE 333-47516 - OCT. 06) (BR.  
2)

S-8 GILEAD SCIENCES INC, 333 LAKESIDE DR, FOSTER CITY, CA 94404  
(650) 574-3000 - 750,000 (\$75,210,937.50) COMMON STOCK. (FILE 333-  
47520 -  
OCT. 06) (BR. 1)

SB-2 BUCS FINANCIAL CORP, 10455 MILL RUN CIRCLE, OWINGS MILLS, MD 21117  
(410) 998-5961 - 542,225 (\$5,422,250) COMMON STOCK. (FILE 333-47524 -  
OCT. 06) (BR. 7 - NEW ISSUE)

S-8 SHOPKO STORES INC, 700 PILGRIM WAY, GREEN BAY, WI 54304 (920) 497-  
2211  
- 300,000 (\$3,150,000) COMMON STOCK. (FILE 333-47526 - OCT. 06) (BR.  
2)

S-8 COLONIAL BANCGROUP INC, ONE COMMERCE ST STE 800, P O BOX 1108,  
MONTGOMERY, AL 36104 (334) 240-5000 - 1,500,000 (\$15,234,375) COMMON  
STOCK.  
(FILE 333-47528 - OCT. 06) (BR. 7)

S-8 ILLUMINET HOLDINGS INC, P O BOX 8, 4501 INTECCO LOOP, LACEY, WA  
98507  
-  
(360) 493-6000 - 1,340,000 (\$9,333,050) COMMON STOCK. (FILE 333-47530  
OCT. 06) (BR. 7)

S-3 DYNEGY INC /IL/, 1000 LOUISIANA, STE 5800, HOUSTON, TX 77002  
(713) 367-7600 - 1,805,635 (\$96,330,627.25) COMMON STOCK. (FILE 333-  
47532  
- OCT. 06) (BR. 4)

S-3 OLD NATIONAL BANCORP /IN/, 420 MAIN ST, EVANSVILLE, IN 47708  
(812) 464-1434 - 1,000,000 (\$30,000,000) COMMON STOCK. (FILE 333-47534  
OCT. 06) (BR. 7)

S-8 MATERIAL SCIENCES CORP, 2300 E PRATT BLVD, ELK GROVE VILLAGE, IL  
60007  
(847) 439-8270 - 425,000 (\$4,821,200) COMMON STOCK. (FILE 333-47536 -  
OCT. 06) (BR. 6)

S-8 MATERIAL SCIENCES CORP, 2300 E PRATT BLVD, ELK GROVE VILLAGE, IL  
60007  
(847) 439-8270 - 150,000 (\$1,701,600) COMMON STOCK. (FILE 333-47538 -  
OCT. 06) (BR. 6)

S-1 ENCORE ACQUISITION CO, 777 MAIN STREET, SUITE 1400, FORT WORTH, TX  
76102  
(817) 877-9955 - \$125,000,000 COMMON STOCK. (FILE 333-47540 - OCT. 06)  
(NEW ISSUE)

S-3 GLOBALNET FINANCIAL COM INC, 7284 W PALMETTO PARK RD, SUITE 210,  
BOCA RATON, FL 33433 (561) 417-8053 - 34,224,874 (\$23,957,412)  
COMMON STOCK. (FILE 333-47542 - OCT. 06) (BR. 7)

S-3 TIDEL TECHNOLOGIES INC, 5847 SAN FELIPE STE 900, SAN FELIPE PLZ,  
HOUSTON, TX 77057 (713) 783-8200 - 5,456,842 (\$31,376,841.50) COMMON  
STOCK.  
(FILE 333-47544 - OCT. 06) (BR. 3)

S-8 GENRAD INC, 7 TECHNOLOGY PARK DR, WESTFORD, MA 01886 (978) 589-7000  
-  
2,000,000 (\$21,130,000) COMMON STOCK. (FILE 333-47546 - OCT. 06) (BR.  
5)

S-8 NUCENTRIX BROADBAND NETWORKS INC, 200 CHISOLM PLACE, SUITE 200,  
PLANO,  
TX 75075 (972) 423-9494 - 400,000 (\$9,562,400) COMMON STOCK. (FILE  
333-47550 - OCT. 06) (BR. 7)

S-1 SILICON ENERGY CORP, 1010 ATLANTIC AVE, SUITE 100, ALAMEDA, CA 94501  
(510) 263-6000 - \$80,500,000 COMMON STOCK. (FILE 333-47552 - OCT. 06)

S-3 LEARNING TREE INTERNATIONAL INC, 6053 W CENTURY BLVD, LOS ANGELES,  
CA  
90045 (310) 417-9700 - 3,000,000 (\$142,875,000) COMMON STOCK. (FILE  
333-47554 - OCT. 06) (BR. 8)

S-2 ALPHA TECHNOLOGIES GROUP INC, 11990 SAN VICENTE BLVD, SUITE 350,  
LOS ANGELES, CA 90049 (626) 799-9171 - 271,000 (\$3,864,460)  
COMMON STOCK. (FILE 333-47556 - OCT. 06) (BR. 5)

S-3 CIMA LABS INC, 10000 VALLEY VIEW ROAD, EDEN PRAIRIE, MN 55344  
(612) 947-8700 - 2,875,000 (\$143,663,750) COMMON STOCK: (FILE 333-  
47558 -  
OCT. 06) (BR. 1)

S-3 AXT INC, 4821 TECHNOLOGY DRIVE, FREMONT, CA 94538 (510) 683-5900 -  
234,115 (\$9,481,657.50) COMMON STOCK. (FILE 333-47560 - OCT. 06) (BR.  
5)

S-3 NEW WORLD COFFEE MANHATTAN BAGEL INC, 246 INDUSTRIAL WAY WEST,  
EATONTOWN, NJ 07724 (732) 544-0155 - 2,143,472 (\$3,618,181) COMMON  
STOCK.  
(FILE 333-47562 - OCT. 06) (BR. 5)

S-3 TERADYNE INC, 321 HARRISON AVE, MAIL STOP H93, BOSTON, MA 02118  
(617) 482-2700 - 1,841,162 (\$63,750,234.25) COMMON STOCK. (FILE 333-  
47564  
- OCT. 06) (BR. 5)

S-1 NEXTRON COMMUNICATIONS INC, 6830 VIA DEL ORO, SUITE 240, SAN JOSE,  
CA  
95119 (408) 574-0200 - \$57,500,000 COMMON STOCK. (FILE 333-47566 -  
OCT. 06)

S-1 GLOBAL KNOWLEDGE INC, ONE VAN DE GRAAFF DRIVE, BURLINGTON, MA 01803  
(781) 505-2042 - \$201,250,000 COMMON STOCK. (FILE 333-47568 - OCT. 06)  
(NEW ISSUE)

S-3 XM SATELLITE RADIO HOLDINGS INC, 1500 ECKINGTON PL NE, WASHINGTON,  
DC  
20002 (202) 380-4000 (FILE 333-47570 - OCT. 06) (BR. 7)

S-3 EXPRESS SCRIPTS INC, 13900 REIVERPORT DRIVE, MARYLAND HEIGHTS, MO  
63043  
(314) 770-1666 - 10,350,000 (\$826,706,250) COMMON STOCK. (FILE 333-  
47572 -  
OCT. 06) (BR. 1)

S-8 GREENLAND CORP, 1935 AVENIDA DEL ORO, SUITE D, OCEANSIDE, CA 92056  
(619) 458-4226 - 2,316,877 (\$278,025) COMMON STOCK. (FILE 333-47574 -  
OCT. 06) (BR. 9)

S-3 MORGAN STANLEY DEAN WITTER & CO, 1585 BROADWAY, NEW YORK, NY 10036  
(212) 761-4000 (FILE 333-47576 - OCT. 06) (BR. 7)

SB-2 SHOPATHOMEKIDS COM INC, 1353 MIDDLETON DR, CEDAR HILLS, TX 75104 -  
3,799,300 (\$949,825) COMMON STOCK. (FILE 333-47578 - OCT. 06) (NEW  
ISSUE)

S-8 NUANCE COMMUNICATIONS, 1005 HAMILTON CT, MENLO PARK, CA 94025  
(650) 847-0000 - 168,450 (\$20,761,462.50) COMMON STOCK. (FILE 333-  
47580 -  
OCT. 06) (BR. 3)

S-8 MASTERPIECE TECHNOLOGY GROUP INC, 455 WARD CORNER RD, STE 110,  
LOVELAND,  
OH 45140 (425) 643-0777 - 340,000 (\$34,000) COMMON STOCK. (FILE 333-  
47582  
- OCT. 06) (BR. 9)

S-1 WILDBLUE COMMUNICATIONS INC, 4600 SOUTH SYRACUSE ST, SUITE 500,  
DENVER,  
CO 80237 (720) 554-7400 - \$200,000,000 COMMON STOCK. (FILE 333-47584 -  
OCT. 06) (NEW ISSUE)

S-8 SALIX PHARMACEUTICALS LTD, 3600 W BAYSHORE RD, STE 205, PALO ALTO, CA  
 94303 (650) 849-5900 - 927,207 (\$6,425,545) COMMON STOCK. (FILE 333-47586 - OCT. 06) (BR. 1)

S-3 ADC TELECOMMUNICATIONS INC, 12501 WHITEWATER DR, MINNETONKA, MN  
 55343 (952) 946-2324 - 57,711,057 (\$1,603,213,163) COMMON STOCK. (FILE 333-47590 - OCT. 06) (BR. 7)

S-3 ALEXION PHARMACEUTICALS INC, 25 SCIENCE PARK, STE 360, NEW HAVEN, CT  
 06511 (203) 776-1790 - 300,000,000 (\$300,000,000) COMMON STOCK. (FILE 333-47594 - OCT. 06) (BR. 1)

S-8 SHURGARD STORAGE CENTERS INC, 1155 VALLEY STREET, STE 400, SEATTLE, WA  
 98109 (206) 624-8100 - 1,400,000 (\$31,193,750) COMMON STOCK. (FILE 333-47596 - OCT. 06) (BR. 8)

S-3 OKLAHOMA GAS & ELECTRIC CO, 321 NORTH HARVEY, PO BOX 321, OKLAHOMA CITY, OK  
 73101 (405) 553-3000 - 110,000,000 (\$110,000,000) STRAIGHT BONDS. (FILE 333-47598 - OCT. 06) (BR. 2)

S-3 CURAGEN CORP, 555 LONG WHARF DRIVE, 11TH FL, NEW HAVEN, CT 06511  
 (FILE 333-47600 - OCT. 06) (BR. 1)

---

## RECENT 8K FILINGS

---

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

- Item 1. Changes in Control of Registrant.
- Item 2. Acquisition or Disposition of Assets.
- Item 3. Bankruptcy or Receivership.
- Item 4. Changes in Registrant's Certifying Accountant.
- Item 5. Other Materially Important Events.
- Item 6. Resignations of Registrant's Directors.
- Item 7. Financial Statements and Exhibits.
- Item 8. Change in Fiscal Year.
- Item 9. Regulation 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		
A CONSULTING TEAM INC	NY					X		X			09/29/00	
ACADIA GROUP INC	CO					X					09/30/00	
ADVANTA CORP	DE					X					10/09/00	AMEND
AEARO CORP	DE					X					10/10/00	
AIRPLANES LTD	DE					X					10/12/00	
AIRPLANES US TRUST	DE					X					10/12/00	
ALLTRISTA CORP	IN					X		X			10/11/00	
ALR TECHNOLOGIES INC	NV		X								10/13/00	
AMERICAN PLUMBING & MECHANICAL INC	DE				X						09/29/00	AMEND
AMERICAN VANTAGE COMPANIES	NV					X		X			09/27/00	
AMERICREDIT CORP	TX					X		X			10/11/00	
AMERIGAS PARTNERS LP	DE					X		X			10/11/00	
AMSOUTH AUTO RECEIVABLES LLC						X		X			10/10/00	
AMSURG CORP	TN									X	10/11/00	
ANALYTICAL SURVEYS INC	CO					X		X			08/15/00	
ANALYTICAL SURVEYS INC	CO					X		X			09/12/00	
ANDREA ELECTRONICS CORP	NY					X		X			10/10/00	
APPLIED MICRO CIRCUITS CORP	DE					X		X			10/11/00	
ASIAN STAR DEVELOPMENT INC /NV	NV		X								05/08/00	AMEND
ASPEON INC	DE					X		X			10/10/00	
ATLANTIC CITY BOARDWALK ASSOCIATES LP	NJ					X		X			05/31/00	
AUTOTRADECENTER COM INC	AZ		X					X			03/01/00	
AUTOZONE INC	NV							X	X		09/21/00	
AUXER GROUP INC	DE		X								09/27/00	
AVIGEN INC \DE	DE					X		X			10/10/00	
AVONDALE INC	GA					X		X			10/11/00	
BANC OF AMERICA COMMERCIAL MORTGAGE INC	DE					X		X			10/10/00	
BANC OF AMERICA COMMERCIAL MORTGAGE INC	DE					X		X			10/12/00	
BB&T CORP	NC					X					10/12/00	
BENTON OIL & GAS CO	DE					X					10/06/00	
BICO INC/PA	PA					X					10/11/00	
BICO INC/PA	PA					X					10/12/00	
BILLIARD CHANNEL INC	DE		X								10/02/00	AMEND
BILLSERV COM INC	NV					X		X			10/12/00	
BOOTS & COOTS INTERNATIONAL WELL CO NTROL INC	DE		X					X			09/27/00	
BROADCOM CORP	CA					X		X			10/04/00	
BUTLER NATIONAL CORP	DE					X					10/12/00	
CALLMATE TELECOM INTERNATIONAL INC/ WY	FL		X					X			04/05/00	AMEND
CAPITAL ONE FINANCIAL CORP	VA					X		X			10/11/00	
CARRAMERICA REALTY CORP	MD					X		X			09/26/00	
CENTURA BANKS INC	NC					X		X			10/11/00	
CENTURY BANCSHARES INC	DE					X		X			10/11/00	
CIRCUIT RESEARCH LABS INC	AZ		X			X		X			08/14/00	AMEND
CITIGROUP INC	DE							X			10/03/00	
COLUMBIA ENERGY GROUP	DE					X					10/11/00	
COMMERCIAL MORTGAGE PASS-THROUGH CE RTIFICATE SERIES 2000-1	DE					X		X			10/12/00	
COMPLETE WELLNESS CENTERS INC	DE					X					10/10/00	
CONSECO FINANCE CORP	DE					X					09/28/00	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X				09/28/00	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X					09/28/00	
CONTIFINANCIAL CORP	DE					X	X				10/11/00	
CORAM HEALTHCARE CORP	DE					X	X				09/13/00	
COREL CORP	A6					X	X				10/11/00	
COVAD COMMUNICATIONS GROUP INC	DE		X			X	X				09/22/00	AMEND
CROWN CENTRAL PETROLEUM CORP /MD/	MD					X	X				10/11/00	
CSG SYSTEMS INTERNATIONAL INC	DE					X	X				10/10/00	
CYBERSTAR COMPUTER CORP	MN					X	X				06/21/00	AMEND
CYPRESS EQUIPMENT FUND II LTD	FL	X									03/31/00	
CYPRESS EQUIPMENT FUND II LTD	FL	X									03/31/00	
CYPRESS EQUIPMENT FUND II LTD	FL	X									09/30/00	
CYTOGEN CORP	DE					X					10/09/00	
DEALER AUTO RECEIVABLES CORP	DE					X	X				09/15/00	
DEMARCO ENERGY SYSTEMS OF AMERICA I NC	UT					X	X				09/26/00	
DENNIS FUND LTD PARTNERSHIP	CT					X	X				10/03/00	
DESIGNS INC	DE					X					10/03/00	
DIASYS CORP	DE		X								09/30/00	
DIME BANCORP INC	DE					X	X				07/06/00	AMEND
DLJ MORTGAGE ACCEPTANCE CORP	DE					X	X				09/28/00	
DLJ MORTGAGE ACCEPTANCE CORP	DE					X	X				09/30/00	
DOMINION RESOURCES INC /VA/	VA					X	X				09/06/00	AMEND
DOMINION RESOURCES INC /VA/	VA					X	X				10/05/00	
DUPONT PHOTOMASKS INC	DE					X					10/12/00	
EDUVERSE COM	NV					X	X				07/27/00	
ENDO PHARMACEUTICALS HOLDINGS INC	DE					X	X				10/11/00	
ENOTE COM INC	DE					X					09/26/00	
EQUITEX INC	DE		X				X				10/12/00	
EUROTELECOM COMMUNICATIONS INC						X	X				10/11/00	
EUROTELECOM COMMUNICATIONS INC						X	X				10/12/00	
FIRST BANCORP /PR/	PR					X					09/30/00	
FIRST CHARTER CORP /NC/	NC					X	X				10/11/00	
FIRST DELTAVISION INC	NV					X					10/10/00	
FIRST REPUBLIC CORP OF AMERICA	DE		X								10/04/00	
FIRST UNION DIRECT BANK N A						X	X				09/30/00	
FIRST UNION MASTER CREDIT CARD TRUS						X	X				09/30/00	
FIRSTAR CORP /NEW/	WI					X	X				10/03/00	
FORD CREDIT AUTO RECEIVABLES TWO L P	DE					X	X				09/26/00	
GC COMPANIES INC	DE		X				X				10/11/00	
GENERAL DEVICES INC	NJ					X					09/11/00	
GENERAL MOTORS ACCEPTANCE CORP	DE					X					10/12/00	
GENERAL MOTORS CORP	DE					X					10/03/00	
GLENBOROUGH REALTY TRUST INC	MD					X	X				09/25/00	
GLOBAL CROSSING LTD						X					10/11/00	
GLOBAL TECHNOVATIONS INC	DE					X					10/05/00	AMEND
GRANDBANC INC	MD					X	X				10/11/00	
GREATE BAY HOTEL & CASINO INC	NJ		X			X	X				09/30/00	AMEND
GREATER BAY BANCORP	CA					X	X				10/11/00	
GREENPOINT MORTGAGE SECURITIES INC/	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		
HARCOURT GENERAL INC	DE					X	X				10/11/00	
HASBRO INC	RI					X	X				10/12/00	
HEALTHAXIS INC	PA					X	X				09/28/00	
HONDA AUTO LEASE TRUST 1999A	DE					X	X				09/30/00	
HUGHES ELECTRONICS CORP	DE					X					10/11/00	
HUNTINGTON BANCSHARES INC/MD	MD					X	X				10/10/00	
IEXALT INC	NV		X					X			09/27/00	
INCOME OPPORTUNITY REALTY INVESTORS INC /TX/	CA		X					X			09/22/00	
INDUSTRIAL SERVICES OF AMERICA INC /FL	FL					X					09/30/00	
INTEGRA LIFESCIENCES HOLDINGS CORP	DE					X	X				09/28/00	
INTERSTATE HOTELS CORP	MD					X	X				10/12/00	
JAKKS PACIFIC INC	DE							X			07/28/00	AMEND
JEREMYS MICROBATCH ICE CREAMS INC	DE					X	X				09/27/00	
KENT ELECTRONICS CORP	TX		X					X			10/10/00	
KLEVER MARKETING INC	DE		X								09/12/00	
KULICKE & SOFFA INDUSTRIES INC	PA					X	X				10/12/00	
LCA VISION INC	DE					X	X				10/11/00	
LEISUREPLANET HOLDINGS LTD						X	X				10/12/00	
LENDINGTREE INC			X			X	X				08/02/00	
LIGHTPATH TECHNOLOGIES INC	DE							X			09/20/00	AMEND
LTI HOLDINGS INC	DE		X	X				X	X		09/26/00	
LUCENT TECHNOLOGIES INC	DE					X	X				10/10/00	
LUMINANT WORLDWIDE CORP	DE					X	X				09/21/00	
MAGELLAN FILMED ENTERTAINMENT INC	FL		X								09/26/00	
MAGNITUDE INFORMATION SYSTEMS INC	DE					X					10/11/00	
MANUFACTURERS SERVICES LTD	DE		X					X			09/26/00	
MANUGISTICS GROUP INC	DE					X	X				09/21/00	AMEND
MANUGISTICS GROUP INC	DE					X	X				10/10/00	
MAXX INTERNATIONAL INC	UT			X							02/22/00	AMEND
MAXX INTERNATIONAL INC	UT		X					X			02/22/00	AMEND
MAXX INTERNATIONAL INC	UT		X								03/27/00	AMEND
MAXX INTERNATIONAL INC	UT					X	X				10/05/00	
MBNA CORP	MD					X					10/11/00	
MEDICAL ALLIANCE INC	TX					X	X				07/05/00	
MELLON BANK PREMIUM FINANCE LOAN MA STER TRUST	NY					X	X				10/10/00	
METROMEDIA FIBER NETWORK INC	DE		X					X			10/11/00	
METROPOLITAN MORTGAGE & SECURITIES CO INC	WA					X	X				09/27/00	
MID AMERICA APARTMENT COMMUNITIES I NC	TN					X					10/09/00	
MIDWAY AIRLINES CORP	DE					X	X				10/11/00	
MITEL CORP								X			07/28/00	AMEND
MKS INSTRUMENTS INC	MA					X					10/02/00	
MOHAWK INDUSTRIES INC	DE					X	X				10/11/00	
MONONGAHELA POWER CO /OH/	OH					X	X				10/12/00	
MORGAN STANLEY DEAN WITTER & CO	DE					X	X				10/11/00	
MORGAN STANLEY DEAN WITTER CAPITAL 1 INC SERIES 2000-PRIN	DE					X	X				09/26/00	
MORTGAGE PASS THROUGH CERTIFICATE S ERIES 2000-7	DE							X			10/11/00	
MOTORCAR PARTS & ACCESSORIES INC	NY					X					10/12/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
MURRAY INCOME PROPERTIES I LTD	TX	X					X				09/26/00	
NABISCO HOLDINGS CORP	DE					X					10/03/00	
NATURAL MICROSYSTEMS CORP	DE							X			10/12/00	
NAVIGANT CONSULTING INC	DE	X						X			10/12/00	
NEXTPATH TECHNOLOGIES INC	NV							X			08/04/00	AMEND
NORDSTROM INC	WA					X	X				10/11/00	
OBIE MEDIA CORP	OR					X	X				10/11/00	
OFFICE DEPOT INC	DE							X	X		10/12/00	
OLD KENT FINANCIAL CORP /MI/	MI					X					10/18/00	
ONE LIBERTY PROPERTIES INC	MD							X			08/23/00	AMEND
PACIFIC SANDS INC	NV			X							10/11/00	
PAINÉ WEBBER GROUP INC	DE				X	X					10/11/00	
PANAMERICAN BEVERAGES INC						X	X				10/06/00	
PAYFORVIEW COM CORP /NV/	NV	X						X			10/12/00	AMEND
PENN AKRON CORP	NV			X				X			07/05/00	AMEND
PENTASTAR COMMUNICATIONS INC	DE				X	X					09/29/00	
PILGRIMS PRIDE CORP	DE	X									10/11/00	
PLANET HOLLYWOOD INTERNATIONAL INC	DE				X						09/29/00	
PLAYTEX PRODUCTS INC	DE				X	X					10/03/00	
PLUS SOLUTIONS INC	NV				X	X					09/27/00	
PORTOLA PACKAGING INC	DE						X				09/29/00	
PRESIDENT CASINOS INC	DE					X					02/28/01	
PRO NET LINK CORP						X	X				10/12/00	
QUEENS COUNTY BANCORP INC	DE					X	X				10/11/00	
REDBACK NETWORKS INC	DE					X	X				10/12/00	
RESIDENTIAL ACCREDIT LOANS INC	DE							X			09/29/00	
RESIDENTIAL ACCREDIT LOANS INC	DE							X			09/29/00	
RESIDENTIAL ASSET FUNDING CORP	NC					X	X				09/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X			09/27/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X			09/27/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X			09/28/00	
RESIDENTIAL ASSET SECURITIES CORP	DE							X			09/30/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE							X			09/28/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE							X			09/28/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X	X				10/11/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE							X			09/26/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE							X			09/28/00	
RIGHT START INC /CA	CA					X					09/01/00	
ROSLYN BANCORP INC	DE					X	X				09/26/00	
SAFETY COMPONENTS INTERNATIONAL INC	DE				X		X				10/05/00	
SAFETY KLEEN CORP/	DE					X					10/11/00	
SBC COMMUNICATIONS INC	DE	X						X			10/02/00	
SENIOR CARE INDUSTRIES INC	NV				X	X					05/08/00	AMEND
SHOWSTAR ONLINE COM INC						X					10/11/00	
SIMPSON INDUSTRIES INC	MI					X	X				09/28/00	
SNYDER COMMUNICATIONS INC	DE	X				X	X				09/26/00	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
SOCRATES TECHNOLOGIES CORP	DE						X				10/06/00	
ST JOSEPH LIGHT & POWER CO	MO					X	X				10/11/00	
STATION CASINOS INC	NV		X					X			10/02/00	
STEELTON BANCORP INC	PA				X			X			09/20/00	AMEND
STONE & WEBSTER INC	DE	X									10/10/00	
STRATEGIA CORP	KY					X	X				10/06/00	
STRATOSPHERE CORP	DE					X	X				10/12/00	
STREAMEDIA COMMUNICATIONS INC	DE						X	X			10/12/00	
STRUCTURED ASSET SEC CORP MORT PASS THR CERT SER 2000-2	DE					X	X				09/25/00	
SUNGLOBE FIBER SYSTEMS CORP	NV				X						10/05/00	
SUNTERRA CORP	MD					X	X				10/11/00	
SURGE COMPONENTS INC	NY					X					10/12/00	
T REIT INC	VA		X			X	X				09/26/00	
TACO CABANA INC	DE					X	X				10/11/00	
TALBOTS INC	DE					X	X				10/11/00	
TECHSYS INC	NJ					X	X				09/29/00	
TELULAR CORP	DE			X							09/13/00	
TIFFANY & CO	DE					X					10/11/00	
TOWNE SERVICES INC	GA					X	X				10/10/00	
TRANSACT TECHNOLOGIES INC	DE							X			09/21/00	
TRANSCONTINENTAL REALTY INVESTORS I NC	NV		X					X			09/27/00	
TRANSWORLD HEALTHCARE INC	NY		X					X			10/02/00	
TRIARC COMPANIES INC	DE					X					10/12/00	
TRICON GLOBAL RESTAURANTS INC	NC		X								09/30/00	
UNION CARBIDE CORP /NEW/	NY					X	X				10/12/00	
UNIVERSAL MANUFACTURING CO	NE		X					X			09/29/00	
UROLOGIX INC	MN		X					X			10/01/00	
US BANCORP \DE\	DE					X	X				10/03/00	
USA BIOMASS CORP	DE	X									08/15/00	
USURF AMERICA INC	NV	X									10/09/00	
VARIAN SEMICONDUCTOR EQUIPMENT ASSO CIATES INC	DE					X					09/25/00	AMEND
VERITAS SOFTWARE CORP /DE/	DE					X	X				10/12/00	
VERSO TECHNOLOGIES INC	MN				X		X				10/05/00	
VIRGINIA COMMONWEALTH FINANCIAL COR P	VA					X	X				10/04/00	
VISTEON CORP	DE					X	X				10/11/00	
VOICESTREAM WIRELESS CORP /DE/	DE					X	X				08/13/00	
WARNACO GROUP INC /DE/	DE					X	X				10/06/00	
WAXMAN INDUSTRIES INC	DE		X	X				X			09/29/00	
WELLS FARGO ASSET SECURITIES CORP	DE					X	X				09/21/00	
WELLS FARGO ASSET SECURITIES CORP	DE					X	X				11/12/00	
WILSHIRE FINANCIAL SERVICES GROUP I NC	DE				X						09/30/00	
WIN GATE EQUITY GROUP INC	FL					X	X				09/27/00	AMEND
WNC HOUSING TAX CREDIT FUND VI LP S ERIES 7	CA		X								10/02/00	
YELLOWBUBBLE COM INC			X					X			07/26/00	AMEND