

# SEC NEWS DIGEST

Issue 2001-138

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## COMMISSION ANNOUNCEMENTS

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### **INDEPENDENCE STANDARDS BOARD TO CEASE OPERATIONS AFTER MAKING MAJOR CONTRIBUTIONS TO THE RESOLUTION OF DIFFICULT AND LONGSTANDING AUDITOR INDEPENDENCE ISSUES**

The Securities and Exchange Commission (SEC) and the American Institute of Certified Public Accountants (AICPA), with the agreement of members of the Independence Standards Board (ISB), today announced that the ISB will discontinue its operations effective July 31, 2001.

The ISB was created in 1997 through an agreement between the SEC and the AICPA to initiate research, develop standards, and engage in a public analysis and debate of auditor independence issues. During its tenure, the ISB made significant contributions in many areas, such as improving communications between audit committees and auditors regarding auditor independence issues, and clarifying the impact on an auditor's independence of certain financial investments and of professionals leaving an accounting firm to work for one of the firm's audit clients. Much of the ISB's work was incorporated into the SEC's new auditor independence rules, which were adopted in November 2000.

With the adoption of the SEC's new rules and the strengthening of the AICPA's Professional Ethics Executive Committee through the addition of public members, all parties agreed that the ISB has largely fulfilled its mission and that there is no longer a need for a group with the composition and structure of the ISB.

Acting SEC Chairman Laura S. Unger said, "The Commission's auditor independence rulemaking would not have been possible without the foundation laid by the ISB. Major parts of our rules can be traced to the ISB's standards and public discussions of the issues. The ISB members and staff deserve our greatest thanks for doing a difficult job with skill, statesmanship, and professionalism. They have exhibited the highest level of public service."

Barry Melancon, AICPA President and CEO, also applauded the ISB's work. "The ISB gave us the impetus to improve the profession's independence standards. The Board did a lot of groundwork and helped both the SEC and the profession to better understand independence issues and their ramifications." Melancon added, "Given the success we've had with the Public Oversight Board's Panel on Audit Effectiveness and the Blue Ribbon Panel on the Effectiveness of Corporate Audit Committees, we believe the best way to address future issues is for the SEC, the public, and the profession to work together, supplemented by ad hoc groups as appropriate. I'm confident that this process will work."

ISB Chairman William Allen said, "The members and staff of the ISB are proud of the work that the ISB was able to initiate and accomplish. We worked hard on controversial issues to address the concerns of public investors, the accounting profession, and the SEC. **The ISB's constituencies often expressed strong and honestly held divergent views.** By bringing these issues into the open, soliciting the best possible ideas, and having frank discussions, we made significant progress. We are gratified that our deliberations and findings in large part were incorporated into the SEC's rules."

In addition to Allen and Melancon, the following individuals served as ISB members: John C. Bogle, Senior Chairman of The Vanguard Group; Stephen G. Butler, Chairman and CEO of KPMG LLP; Robert E. Denham, Partner at Munger, Tolles & Olson LLP; Manuel H. Johnson, Co-Chairman and Senior Partner of Johnson Smick International, Inc.; Philip A. Laskawy, Chairman and CEO of Ernst & Young LLP; and James J. Schiro, CEO of PricewaterhouseCoopers LLP. (Press Rel. 2001-72)

## **SEC FURTHER EXTENDS TIME FOR BANKS TO COMPLY WITH GRAMM-LEACH-BLILEY ACT BROKER-DEALER REGISTRATION REQUIREMENTS AND EXTENDS COMMENT PERIOD**

The Commission announced today that it issued an order further extending until May 12, 2002 the compliance dates for banks with respect to the broker-dealer registration requirements contained in the Gramm-Leach-Bliley Act. The Commission also indicated that it anticipates amending the interim final rules it issued on May 11, 2001, concerning these requirements, and the Commission issued a notice extending the comment period on the rules until September 4, 2001. The Commission does not expect banks to develop compliance systems until the Commission amends its rules. Banks have indicated that they may need as much as a year to develop compliance systems to adapt to the Gramm-Leach-Bliley Act and the rules. The Commission expects to extend the compliance date further so that banks will have sufficient time to respond to changes to the rules.

The Gramm-Leach-Bliley Act repealed a full exception that had allowed banks to engage in securities activities without registering as a broker or dealer and replaced the full exception with new functional exceptions. The new functional exceptions became effective May 12, 2001. On May 11, 2001, the Commission issued interim final rules defining terms in the statutory exceptions and granting banks additional exemptions from

broker-dealer registration. The Commission gave banks until October 1, 2001, and with respect to their non-compliant compensation arrangements, until January 1, 2002 to bring their activities into compliance. These time periods have now been extended until May 12, 2002.

The Commission granted the latest extension to provide the Commission with time to explore with banks possible means of reducing compliance costs. The extension also will allow the Commission time to amend its rules while providing banks additional time to seek compliance advice regarding issues under the Gramm-Leach-Bliley Act and to explore forming relationships with broker-dealers if necessary. Three weeks ago, the Director of the Division of Market Regulation informed the American Bankers Association Securities Association that requests for extensions of time for banks to come into compliance could be appropriate and would be carefully considered. This extension of time addresses these requests.

The text of the order and notice will be available on the Commission's website at <http://www.sec.gov>. (Press Rel. 2001-73)

## **COMMISSION MEETINGS**

### **CHANGE IN THE MEETING: TIME CHANGE**

The time of the closed meeting scheduled for Thursday, July 19, 2001, has been changed from 11:00 a.m. to 9:00 a.m.

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

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## **RULES AND RELATED MATTERS**

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### **COMMISSION ISSUES CONCEPT RELEASE SEEKING COMMENT ON THE EFFECTS OF DECIMAL TRADING IN SUBPENNIES**

On July 18, the Commission issued a concept release seeking comment on the impact of trading and potentially quoting securities in an increment of less than a penny. As of April 9, 2001, all U.S. equity markets have been quoting stocks in pennies. In the past, some Nasdaq market makers and electronic communication networks (ECNs) traded stocks in smaller price increments than the public quote. This practice has continued in the new decimal environment, with some trades occurring in Nasdaq securities priced in subpennies. The Commission seeks comment on the effects of subpenny prices on market transparency and the operation and effectiveness of Commission and self-regulatory organization (SRO) rules that are dependent on trading or quoting price

differentials. The Commission also seeks comment on the effects of subpenny trading on automated systems. (Rel. 34-44568; S7-14-01)

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## **ENFORCEMENT PROCEEDINGS**

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### **SEC FILES FINANCIAL FRAUD ACTION AGAINST CURRENT AND FORMER SENIOR OFFICERS AND DIRECTORS OF AMERICAN BANKNOTE CORPORATION, AND FORMER SENIOR OFFICERS AND DIRECTORS OF AMERICAN BANK NOTE HOLOGRAPHICS, INC.**

#### **Fraud Suits Instituted and Settled Against American Bank Note Corporation, American Bank Note Holographics, Inc., and Others**

The Commission today filed suit in the United States District Court for the Southern District of New York against current and former senior officers and directors of American Banknote Corporation (ABN) and/or American Bank Note Holographics, Inc. (ABNH) for violations of the antifraud, periodic reporting, record keeping, internal controls and lying to auditors provisions of the federal securities laws. The Complaint alleges that beginning with fiscal year 1996, and continuing through fiscal year 1998, the four defendants engaged in a systematic, fraudulent scheme to inflate the revenues and net income of ABNH and its publicly-held parent, ABN, in order to meet earnings forecasts and to condition the market for an initial public offering of stock by ABNH.

Named as defendants in the Complaint are Morris Weissman, the former chairman of the board and chief executive officer of ABNH and the former chairman, chief executive officer, and director of ABN, Joshua Cantor, the former executive vice president and general manager of ABNH and, later, its president and a director, John Gorman, the former executive vice president and chief financial officer of ABN, and Patrick Gentile, currently a vice president and the chief accounting officer of ABN and, formerly, ABN's corporate controller.

ABN is a holding company, incorporated in Delaware with its principal offices located in New York, New York, which, through its subsidiaries, provides, among other things, stored-value telephone cards, magnetic-strip transaction cards, printed business forms, and checks. ABNH, a Delaware Corporation with its principal executive offices located in Elmsford, New York, is engaged in the origination, production, and marketing of mass-produced secure holograms. ABNH remained a wholly owned subsidiary of ABN until its initial public offering in July 1998.

In related actions, the Commission also filed settled antifraud injunctive actions against ABN, Richard Macchiarulo, the former vice president, finance, of ABNH, and Antonio Accornero and Russell McGrane, officers of Colorado Plasticard, Inc., an ABNH customer. The Commission also instituted and simultaneously settled administrative proceedings

against ABNH, Mark Goldberg, ABNH's former controller, and John Lerlo, an ABNH plant manager.

The U.S. Attorney's Office for the Southern District of New York, on the same day, announced that a four count indictment had been returned against Weissman charging that he conspired to commit securities fraud, falsified corporate books and records, and provided false statements to auditors. Also, yesterday, Cantor pled guilty to a four count information charging that he conspired to commit securities fraud, falsified corporate books and records, provided false statements to auditors, and violated the Foreign Corrupt Practices Act. In addition, Macchiarulo pled guilty to a three count information charging that he conspired to commit securities fraud, falsified corporate books and records, and provided false statements to auditors.

**The Complaint against Weissman, Cantor, Gorman, and Gentile alleges that:**

During the third and fourth quarters of fiscal year 1996, Cantor, with the knowledge of Weissman, caused ABNH improperly to recognize revenue totaling approximately \$645,000 on consignment sales to Colorado Plasticard and Gemplus Corp., USA. In addition, on or about January 30, 1997, in order to make it appear that ABN had met its earnings per share goals for fiscal year 1996, Cantor, Gorman, and Gentile, with the knowledge of Weissman, caused ABNH to accrue approximately \$635,250 in revenue for fiscal year 1996 on two fraudulent "bill and hold" sales, one to Colorado Plasticard and the other to Gemplus. In addition, the defendants caused ABNH to accrue \$800,000 in fraudulent revenue for research and development (R&D) work it had performed for Kokusai Medicom Corporation (KMC), a Japanese customer.

To convince ABN's auditors that the 1996 fiscal year end "bill and hold" and KMC transactions were proper, Cantor secured audit confirmations from Colorado Plasticard, Gemplus, and KMC that the defendants knew, or were reckless in not knowing, were false. In addition, Weissman, Gorman, and Gentile signed a management representation letter, given to ABN's auditors during ABN's fiscal year 1996 audit, that they knew, or were reckless in not knowing, was materially false and misleading.

In fiscal year 1997, Cantor, with Weissman's knowledge, caused ABNH improperly to recognize revenue of over \$1.8 million on consignment sales and to recognize improperly revenue of approximately \$1.3 million on a December 31, 1997 shipment of unusable work in process to Colorado Plasticard that Cantor and Weissman knew, or were reckless in not knowing, would be returned to ABNH in fiscal year 1998.

In addition, in December 1997, Weissman and Cantor caused ABNH to fraudulently recognize approximately \$6 million in revenue on a "bill and hold" sale to MasterCard when they knew, or were reckless in not knowing, that the holograms sold had not actually been completed by the subcontractor, Crown Roll Leaf, by December 31, 1997. Thereafter, in connection with ABN's fiscal year 1997 audit, Weissman and Cantor

misled ABN's auditors into believing that the holograms Crown Roll produced were completed, and delivered to ABNH's facility, by December 31, 1997.

In addition to the false and misleading statements made to confirm the MasterCard transaction, Cantor obtained false audit confirmations from Colorado Plasticard (which Weissman knew about) and Gemplus, which were given to ABN's auditors to conceal fraudulent fiscal year 1997 sales. Also, during the audit, Weissman, Cantor, Gorman, and Gentile provided to ABN's auditors a management representation letter that they knew, or were reckless in not knowing, was false and misleading.

In fiscal year 1998, Cantor, with Weissman's knowledge, caused ABNH fraudulently to recognize approximately \$26 million in revenue through consignment sales, shipments to warehouses, and sales of product that was never shipped, that was returned, and that was **test material. In addition, in late 1998, Weissman and Cantor violated the anti-bribery** provisions of the federal securities laws by causing ABNH to pay \$239,000 to a Swiss bank account for the purpose of influencing or affecting the acts or decisions of one or more Saudi Arabian officials, or the Saudi Arabian government, to assist ABNH in obtaining or retaining business with that government.

In its Complaint, the Commission requests that the Court issue a final judgment of permanent injunction and other relief restraining and enjoining Weissman, Cantor, Gorman, and Gentile from violating and/or aiding and abetting violations of the antifraud, periodic reporting, record keeping, internal controls and lying to auditors provisions of the federal securities laws and, as to Weissman and Cantor, violating the anti-bribery provisions of the federal securities laws. The Commission also is seeking an order that Weissman and Cantor be prohibited from acting as an officer or director of a public company, that the defendants disgorge certain compensation and trading profits, and that the defendants pay civil penalties.

#### SEC SETTLES FRAUD CHARGES WITH ABN AND ABNH

In a related action, the Commission filed a settled injunctive action against ABN pursuant to which ABN, without admitting or denying the allegations of the Complaint, consented to an order permanently restraining and enjoining it from violating the antifraud, periodic reporting, record keeping, and internal controls provisions of the federal securities laws. The Commission also instituted and simultaneously settled an administrative cease-and-desist proceeding against ABNH pursuant to which ABNH, without admitting or denying the Commission's findings, consented to an order requiring it to cease and desist from committing or causing any violation, and any future violation, of the antifraud, periodic reporting, record keeping, internal controls, and anti-bribery provisions of the federal securities laws. In connection with this settlement the Commission filed a civil penalty proceeding and ABNH, without admitting or denying the allegations of the Commission's Complaint, has consented to pay a \$75,000 civil penalty for its violation of the anti-bribery provisions of the federal securities laws.

## SEC SETTLES WITH MACCHIARULO, GOLDBERG, AND LERLO WITH RESPECT TO VIOLATIONS ARISING FROM THEIR CONDUCT AT ABNH

Richard Macchiarulo, without admitting or denying the Commission's allegations, has consented to the entry of a Final Judgment settling the Commission's Complaint against him. The Complaint alleges that with regard to fiscal year 1997, Macchiarulo caused ABNH to recognize improperly \$1.3 million in revenue on the shipment of unusable work in process to Colorado Plasticard and approximately \$6 million in revenue on the MasterCard transaction. The Complaint also alleges that Macchiarulo misled ABN's auditors in connection with their efforts to confirm the MasterCard transaction and that Macchiarulo was aware Colorado Plasticard signed a false audit confirmation with respect to the shipment of unusable work in process at fiscal year-end 1997. The Complaint further alleges that Macchiarulo signed the management representation letter in connection with the **fiscal 1997 audit knowing that the letter was false and misleading.**

The Complaint also alleges that with regard to fiscal year 1998, Macchiarulo caused ABNH to recognize improperly over \$5.8 million in revenue on consignment sales and shipments to warehouses during the second and third quarters and that during the fourth quarter, Macchiarulo caused ABNH to record improperly over \$11.3 million in revenue on its books and records for, among other things, consignment sales, shipments to warehouses, product that was never shipped, product that was returned, and test material. Finally, the Complaint alleges that Macchiarulo told a friend in December 1998, that it would be a good time for the friend to sell his ABNH stock. According to the Complaint, Macchiarulo's friend then sold his stock and avoided losses of \$16,218.

Macchiarulo consented to an order permanently restraining and enjoining him from violating and/or aiding and abetting violations of the antifraud, periodic reporting, record keeping, internal controls and lying to auditors provisions of the federal securities laws. Macchiarulo also consented to be prohibited, for a period of ten years, from acting as an officer or director of a public company, agreed to pay disgorgement, including prejudgment interest, in the amount of \$19,412.82, representing the losses his tippee avoided, and agreed to pay a \$8,109 civil penalty pursuant to the Insider Trading Sanctions Act of 1984. Following the entry of an injunction, Macchiarulo also has consented to the entry of a Commission Order pursuant to Rule 102(e) of the Commission's Rules of Practice, permanently suspending him from appearing or practicing before the Commission as an accountant.

The Commission also instituted and simultaneously settled an administrative cease and desist and Rule 102(e) proceeding against Mark Goldberg, ABNH's controller from 1993 through June 1997. The Commission found that Goldberg was directly involved in recognizing revenue for, and then confirming to ABN's auditors, the Colorado Plasticard, Gemplus, and KMC transactions which he knew, or was reckless in not knowing, were fraudulent. Without admitting or denying the Commission's findings, Goldberg consented to an order requiring him to cease and desist from committing and/or causing any violation, or any future violation, of the antifraud, periodic reporting, record keeping, internal controls

and lying to auditors provisions of the federal securities laws. Goldberg also agreed to be denied the privilege of appearing or practicing before the Commission as an accountant, with a right to apply for reinstatement in three years.

The Commission also instituted and simultaneously settled an administrative cease and desist proceeding against John Lerlo, an ABNH plant manager, for his role in altering documents and creating false memoranda related to the MasterCard transaction. Without admitting or denying the Commission's findings, Lerlo consented to an order requiring him to cease and desist from committing and/or causing any violation, and any future violation, of the antifraud, periodic reporting, record keeping, internal controls and lying to auditors provisions of the federal securities laws.

#### **SEC SETTLES WITH ANTONIO ACCORNERO AND RUSSELL MCGRANE, OFFICERS OF COLORADO PLASTICARD, FOR AIDING AND ABETTING FRAUD**

The Commission also filed a settled injunctive action against Antonio Accornero, president of Colorado Plasticard, and Russell McGrane, CFO of Colorado Plasticard. In its Complaint, the Commission alleged that Accornero and McGrane aided and abetted ABN's violations by assisting ABNH in recognizing, and then confirming to ABN's auditors, the fraudulent "bill and hold" sale for fiscal year 1996 and the \$1.3 million sale of unusable work in process for fiscal year 1997. Without admitting or denying the allegations of the Complaint, Accornero and McGrane consented to being permanently restrained and enjoining from violating, or aiding and abetting violations of, the antifraud, periodic reporting, and lying to auditors provisions of the federal securities laws, and each agreed to pay a \$20,000 civil penalty.

The Commission's investigation that led to these actions was conducted in cooperation with the United States Attorney's Office for the Southern District of New York. The Commission's investigation in this matter is continuing. For further information, contact Thomas Newkirk (202) 942-4550 and Christopher Conte (202) 942-4579. [In the Matter of American Bank Note Holographics, Inc., Admin. Proc. File No. 3-10532; In the Matter of John Lerlo, Admin. Proc. File No. 3-10533; In the Matter of Mark Goldberg, C.P.A., Admin. Proc. File No. 3-10534; SEC v. Richard Macchiarulo, Civil Action No. 01 CV 6454, USDC, S.D.N.Y.; SEC v. Antonio Accornero and Russell McGrane, Civil Action No. 01 CV 6452, USDC, SDNY; SEC v. Morris Weissman, Joshua Cantor, John Gorman, and Patrick Gentile, Civil Action No. 6449, USDC, SDNY; SEC v. American Banknote Corporation, Civil Action No. 01 CV 6450, USDC, SDNY; AAER-1425] (LR-17068); (Press Rel. 2001-74)

#### **SEC SETTLES INSIDER TRADING CHARGES AGAINST HENRY BLACKSTOCK**

The Commission announced today that it has accepted an offer of settlement from Henry T. Blackstock to resolve a civil action alleging violations of the federal securities laws governing insider trading. Blackstock is a director of American HomePatient, Inc., a health care company headquartered in Brentwood, Tennessee.



The complaint, filed in the U.S. District Court in Jacksonville, Florida on May 4, 2000, alleges that during September 1998, Blackstock learned material, nonpublic information about certain accounting charges that American HomePatient proposed to establish. Prior to any public announcement regarding the accounting charges, and without first obtaining clearance from American HomePatient's legal counsel, Blackstock sold 4,000 shares of American HomePatient stock held in an account that he managed for an investor. By selling the American HomePatient stock prior to the public announcement, Blackstock caused the investor to avoid losses of approximately \$25,000.

Blackstock consented, without admitting or denying the allegations in the complaint, to the entry of a final judgment permanently enjoining him from violating Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and **Rule 10b-5 thereunder. Payment of disgorgement was waived, and a civil penalty was not imposed, based on Blackstock's financial condition.** [SEC v. Henry T. Blackstock, USDC for the Middle District of Florida, Civil Action No. 3:00CV472-J21C] (LR-17069)

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## INVESTMENT COMPANY ACT RELEASES

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### DEREGISTRATION UNDER THE INVESTMENT COMPANY ACT

An order has been issued under Section 8(f) of the Investment Company Act declaring that Hawthorne Investment Trust has ceased to be an investment company. (Rel. IC-25065 – July 16)

### ORDER RESCINDED

An order has been issued under Section 38(a) of the Investment Company Act rescinding a prior order. (Rel. IC-25067 – July 17)

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## HOLDING COMPANY ACT RELEASES

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### ALLIANT ENERGY CORPORATION, ET AL.

A notice has been issued giving interested persons until August 7, 2001, to request a hearing on a proposal filed by Alliant Energy Corporation (Alliant), a registered holding company, and Alliant Energy Resources, Inc. (AER), its direct nonutility subsidiary, on behalf of itself and AER's nonutility subsidiaries, to issue and sell, directly or indirectly, common stock, preferred stock, long-term debt and other preferred or equity-linked securities. Alliant proposes to engage in various additional external and intrasystem

financing transactions and to extend to December 31, 2004 the time Alliant may effect certain financing transactions. Alliant also proposes to use the proceeds of proposed financings to make investments in exempt wholesale generators and foreign utility companies. (Rel. 35-27426)

### **CASCADE INVESTMENT, L.L.C., AND WILLIAM H. GATES III**

An order has been issued approving, subject to certain conditions, the acquisition by Cascade Investment, L.L.C., a limited liability company formed under the laws of the State of Washington, and its sole member, William H. Gates III, of more than 5%, but less than 10%, of the outstanding voting securities of Avista Corporation, Otter Tail Power Corporation, and Public Service Company of New Mexico, each of which is a "public-utility company" as defined in Section 2(a)(5) of the Act. (Rel. 35-27427)

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### **SELF-REGULATORY ORGANIZATIONS**

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#### **IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE**

A proposed rule change filed by the Chicago Board Options Exchange (SR-CBOE-2001-39) under Section 19(b)(1) of the Securities Exchange Act of 1934 (Exchange Act) relating to the addition of European-style exercise option series on the OEX has become effective under Section 19(b)(3)(A) of the Exchange Act. Publication of the proposal is expected in the Federal Register during the week of July 23. (Rel. 34-44556)

#### **PROPOSED RULE CHANGE**

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-99-12) to establish a pilot program to provide daily share volume reports via NasdaqTrader.com. Publication of the notice in the Federal Register is expected during the week of July 23. (Rel. 34-44558)

#### **WITHDRAWAL SOUGHT**

An application has been filed by Intermagnetics General Corporation to withdrawal its Common Stock, par value \$.10, from listing and registration on the American Stock Exchange. (Rel. 34-44559)

#### **WITHDRAWAL GRANTED**

An order has been issued granting the application of SFBC International, Inc. to withdraw its Common Stock, par value \$.001, from listing and registration of the American Stock Exchange, effective at the opening of business on July 18, 2001. (Rel. 34-44560)

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## SECURITIES ACT REGISTRATIONS

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

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

S-8 EXIDE CORP, 645 PENN STREET, READING, PA 19601 (610) 378-0500 -  
490,000  
(\$4,895,100) COMMON STOCK. (FILE 333-64878 - JUL. 11) (BR. 5)

S-3 PPL ELECTRIC UTILITIES CORP, TWO N NINTH ST, ALLENTOWN, PA 18101  
(610) 774-5151 - 900,000,000 (\$900,000,000) STRAIGHT BONDS. (FILE  
333-64880 - JUL. 11) (BR. 2)

S-8 INTERNET VIP INC, 1155 UNIVERSITY AVE, SUITE 602, MONTREAL QC  
HEB317, E6  
(514) 876-9222 - 900,000 (\$252,000) COMMON STOCK. (FILE 333-64882 -  
JUL. 11) (BR. 9)

S-3 ALLIANCE CAPITAL MANAGEMENT L P, 1345 AVE OF THE AMERICAS, NEW YORK,  
NY  
10105 (212) 969-1000 - 600,000,000 (\$600,000,000) STRAIGHT BONDS.  
(FILE  
333-64886 - JUL. 11) (BR. 7)

S-8 BRIO TECHNOLOGY INC, 3430 W BAYSHORE RD, PALO ALTO, CA 94303  
(650) 856-8000 - 1,828,569 (\$7,701,704.96) COMMON STOCK. (FILE 333-  
64888 -  
JUL. 11) (BR. 3)

S-8 SONIC CORP, 101 PARK AVENUE, STE 1400, OKLAHOMA CITY, OK 73102  
(405) 280-7654 - 3,748,733 (\$110,887,522) COMMON STOCK. (FILE 333-  
64890 -  
JUL. 11) (BR. 5)

S-8 NORTH AMERICAN SCIENTIFIC INC, 20200 SUNBURST ST, CHATSWORTH, CA  
91311 (818) 734-8600 - 35,000 (\$350) COMMON STOCK. (FILE 333-64892 - JUL.  
11) (BR. 1)

S-8 AMERICAN NATIONAL FINANCIAL INC, 17911 VON KARMAN AVENUE SUITE 240,  
IRVINE, CA 92614 (949) 622-4700 - 1,000,000 (\$5,080,000) COMMON STOCK.  
(FILE 333-64894 - JUL. 11) (BR. 1)

S-3 MID-STATE HOMES INC, 1500 NORTH DALE MABRY HIGHWAY, TAMPA, FL 33607  
(813) 871-4811 - 1,000,000 (\$1,000,000) EQUIPMENT TRUST CERTIFICATES.  
(FILE 333-64896 - JUL. 11) (BR. 8)

S-3 HOLIDAY RV SUPERSTORES INC, 200 EAST BROWARD BLVD STE 920,  
FORT LAUDERDALE, FL 32819 (407) 363-9211 - 1,262,000 (\$4,921,800)  
COMMON STOCK. (FILE 333-64898 - JUL. 11) (BR. 2)

S-3 ANTHRACITE CAPITAL INC, 345 PARK AVENUE, NEW YORK, NY 10154  
(212) 754-5560 - 10,000,000 (\$109,750,000) COMMON STOCK. (FILE 333-  
64900 - JUL. 11) (BR. 8)

S-3 BOSTON PROPERTIES INC, 800 BOYLSTON STREET, SUITE 400, BOSTON, MA  
02199 (617) 236-3300 - 82,215 (\$3,311,209.13) COMMON STOCK. (FILE 333-64902  
- JUL. 11) (BR. 8)

S-3 ACCESS PHARMACEUTICALS INC, 2600 N STEMMONS FRWY, STE 176, DALLAS,  
TX 75207 (214) 905-5100 - \$467,857 COMMON STOCK. (FILE 333-64904 - JUL.  
11) (BR. 1)

S-3 J P MORGAN ACCEPTANCE CORP I, 60 WALL STREET, NEW YORK, NY 10260  
(212) 648-7741 - 1,000,000 (\$1,000,000) EQUIPMENT TRUST CERTIFICATES.  
(FILE 333-64906 - JUL. 11) (BR. 8)

S-8 ECOM CORP, 1776 PARK AVENUE, UNIT #4, PARK CITY, UT 84060 (801) -58-  
0-28 - 350,000 (\$210,000) COMMON STOCK. (FILE 333-64908 - JUL. 11) (BR. 8)

S-8 SWIFT TRANSPORTATION CO INC, 2200 SOUTH 75TH AVENUE, PHOENIX, AZ  
85043 (602) 269-9700 - 2,452,318 (\$32,608,420) COMMON STOCK. (FILE 333-64910  
- JUL. 11) (BR. 5)

S-8 YOUTICKET COM INC, 4420 S. ARVILLE, STE 13, LAS VEGAS, NV 89103  
(702) 876-8200 - 500,000 (\$30,000) COMMON STOCK. (FILE 333-64912 -  
JUL. 11) (BR. 7)

S-1 CROSS COUNTRY INC, 6551 PARK OF COMMERCE BLVD, SUITE 200, BOCA  
RATON, FL

33487 (800) 347-2264 - \$143,750,000 COMMON STOCK. (FILE 333-64914 - JUL. 11) (NEW ISSUE)

S-3 DOBSON COMMUNICATIONS CORP, 13439 NORTH BROADWAY EXTENSION SUITE 200,

OKLAHOMA CITY, OK 73114 (405) 391-8500 - 18,892,751 (\$308,896,479) COMMON STOCK. (FILE 333-64916 - JUL. 11) (BR. 7)

S-1 MATADOR PETROLEUM CORP, 8340 MEADOW ROAD, SUITE 150, DALLAS, TX 75231 -

\$70,000,000 COMMON STOCK. (FILE 333-64918 - JUL. 11)

SB-2 ASDAR GROUP INC, 1239 W GEORGIA ST #3004, VANCOUVER, B C V6E 4R8, CA 92024 (604) 664-0499 - 1,500,000 (\$900,000) WARRANTS, OPTIONS OR RIGHTS.

2,000,000 (\$1,450,000) COMMON STOCK. (FILE 333-64920 - JUL. 11) (BR. 8)

S-8 GLACIER BANCORP INC, PO BOX 27, 49 COMMONS LOOP, KALISPELL, MT 59901 (406) 756-4200 - 858,774 (\$15,565,278) COMMON STOCK. (FILE 333-64924 - JUL. 11) (BR. 7)

S-8 UNITED SURGICAL PARTNERS INTERNATIONAL INC, 17103 PRESTON RD, SUITE 200,

N DALLAS, TX 75248 - 5,994,564 (\$105,490,572) COMMON STOCK. (FILE 333-64926 - JUL. 11) (BR. 1)

S-3 VENATOR GROUP INC, 112 WEST 34TH STREET, 233 BROADWAY, NEW YORK, NY 10120 (212) 720-4477 - 150,000,000 (\$172,500,000) STRAIGHT BONDS. (FILE

333-64930 - JUL. 11) (BR. 2)

S-4 SUIZA FOODS CORP, 2515 MCKINNEY AVENUE LB 30, SUITE 1200, DALLAS, TX 75201 (214) 303-3400 - 15,331,173 (\$805,653,141) COMMON STOCK. (FILE 333-64936 - JUL. 12) (BR. 4)

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## RECENT 8K FILINGS

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

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

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

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

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT	
		1	2	3	4	5	6	7	8			9
AAMES CAPITAL CORP	CA				X	X					07/16/01	
ABLE ENERGY INC	DE								X		07/13/01	
ACCESS ANYTIME BANCORP INC	DE				X						07/16/01	
ACCESS WORLDWIDE COMMUNICATIONS INC	DE				X	X					07/17/01	
ADVANTA BUSINESS SERVICES CORP	DE					X					07/11/01	
ADVANTA BUSINESS SERVICES CORP	DE					X					07/11/01	
ADVANTA EQUIPMENT LEASING RECEIVABLES SERIES 2000-1 LLC	NV								X		07/11/01	
ADVANTA LEASING RECEIVABLES CORP IV	NV								X		07/11/01	
ADVANTA LEASING RECEIVABLES CORP IX	NV								X		07/11/01	
ADVANTA LEASING RECEIVABLES CORP V	NV								X		07/11/01	
ADVANTA LEASING RECEIVABLES CORP VI II	NV								X		07/11/01	
ADVANTAGE MARKETING SYSTEMS INC/OK	OK				X						07/10/01	
AIRCRAFT FINANCE TRUST	DE					X					07/16/01	
AIRGAS INC	DE					X	X				07/16/01	
ALLIS CHALMERS CORP	DE				X		X				05/09/01	AMEND
AMC ENTERTAINMENT INC	DE						X	X			06/28/01	
AMEDISYS INC	DE					X	X				07/17/01	
AMERICAN EXPRESS CENTURION BANK	UT					X	X				07/16/01	
AMERICAN EXPRESS CREDIT ACCOUNT MASTER TRUST	DE					X	X				07/16/01	
AMERICAN EXPRESS MASTER TRUST	DE					X	X				07/16/01	
AMERICAN EXPRESS RECEIVABLES FINANCING CORP	DE					X	X				07/16/01	
AMERICAN EXPRESS RECEIVABLES FINANCING CORP II	DE					X	X				07/16/01	
AMERICAN HOMESTAR CORP	TX					X	X				07/06/01	
AMERICAN SKIING CO /ME	DE					X					07/16/01	
ANALYTICAL SURVEYS INC	CO					X					07/13/01	AMEND
ARAMARK WORLDWIDE CORP	DE					X	X				07/17/01	
ARBITRON INC	DE		X				X				07/02/01	
ARIS INDUSTRIES INC	NY				X						07/10/01	
ASSET BACKED FDG CORP C BASS MTG LN AS NKD CRT SER 2001-CB1	DE					X	X				04/25/01	
ASSET BACKED FDG CORP C BASS MTG LN AS NKD CRT SER 2001-CB1	DE					X	X				04/25/01	
ATLAS AIR WORLDWIDE HOLDINGS INC	DE					X	X				07/12/01	
AUTHORISZOR INC	DE					X	X				07/03/01	
AUTOBYTEL COM INC	DE					X	X				07/16/01	
AVAX TECHNOLOGIES INC	DE					X					07/17/01	
AZTAR CORP	DE					X	X				07/17/01	
BANC ONE CREDIT CARD MASTER TRUST	NY					X	X				07/16/01	
BANCWEST CORP/HI	DE						X	X			07/17/01	
BANK OF AMERICA CORP /DE/	DE					X	X		X		07/16/01	
BANK OF NEW YORK CO INC	NY					X	X				06/30/01	
BEAR STEARNS ASSET BACKED SECURITIES INC	DE					X	X				06/29/01	
BLACK & DECKER CORP	MD					X	X				07/17/01	

BOYD BROS TRANSPORTATION INC	DE		X		06/25/01	
BRM HOLDINGS INC	DE		X	X	07/02/01	
BSQUARE CORP /WA	WA		X	X	07/16/01	
BUILDING MATERIALS HOLDING CORP	DE		X		07/03/01	
CALPINE CORP	DE		X	X	07/16/01	
CAMPBELL RESOURCES INC /NEW/		X		X	06/30/01	
CAPITAL BANCORP INC	TN	X X X X	X X X X	X X X X	07/01/01	
CAPITAL BEVERAGE CORP	DE	X X	X	X X	07/16/01	
CAPITAL ONE MASTER TRUST	VA		X	X	07/17/01	AMEND
CAPTEC NET LEASE REALTY INC	DE		X	X	07/09/01	
CARDIOTECH INTERNATIONAL INC	MA	X		X	05/04/01	AMEND
CATAWBA VALLEY BANCSHARES INC	NC		X		06/29/01	
CATERPILLAR INC	DE		X		07/17/01	
CC MASTER CREDIT CARD TRUST II	MD			X	07/16/01	
CENTRAL EUROPEAN MEDIA ENTERPRISES LTD			X		07/17/01	
CHANGE TECHNOLOGY PARTNERS INC	DE			X	10/18/00	AMEND
CHANGE TECHNOLOGY PARTNERS INC	DE			X	11/30/00	AMEND
CHASE CREDIT CARD MASTER TRUST	NY		X		07/15/01	
CHASE MANHATTAN AUTO OWNER TRUST 20 01 A	DE		X	X	06/19/01	
CHASE MANHATTAN BANK /NY/	NY		X		07/15/01	
CHESAPEAKE ENERGY CORP	OK		X	X	07/13/01	
CIRCUIT CITY CREDIT CARD MASTER TRUST	DE		X	X	06/30/01	
CITIBANK CREDIT CARD ISSUANCE TRUST	DE		X		06/26/01	
CITIBANK CREDIT CARD ISSUANCE TRUST	DE		X		06/26/01	
CITIBANK CREDIT CARD MASTER TRUST I	DE		X		06/26/01	
CITIBANK CREDIT CARD MASTER TRUST I	DE		X		06/26/01	
CITIBANK NEVADA NATIONAL ASSOCIATION	DE		X		06/26/01	
CITIBANK NEVADA NATIONAL ASSOCIATION	DE		X		06/26/01	
CITIBANK SOUTH DAKOTA N A	DE		X		06/26/01	
CITIBANK SOUTH DAKOTA N A	DE		X		06/26/01	
CITIBANK SOUTH DAKOTA N A	DE		X		06/26/01	
CITIBANK SOUTH DAKOTA N A	DE		X		06/26/01	
CITIGROUP INC	DE		X		07/16/01	
CLICKNSETTLE COM INC	DE		X	X	07/16/01	
COCA COLA ENTERPRISES INC	DE		X	X	07/17/01	
COLONIAL BANCGROUP INC	DE				X 07/17/01	
COMERICA INC /NEW/	DE				X 07/17/01	
COMMERCIAL MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2000-C2	MO		X	X	07/12/01	
COMPASS KNOWLEDGE HOLDINGS INC	NV		X		07/13/01	
COMPUCREDIT CORP	GA		X	X	07/16/01	
COMPUTER TASK GROUP INC	NY			X X	07/16/01	
CONOCO INC /DE	DE		X	X	07/17/01	
CONTINENTAL AIRLINES INC /DE/	DE			X X	07/16/01	
CORECOMM LTD /DE/	DE		X	X	07/16/01	
CORNERSTONE INTERNET SOLUTIONS CO /DE/	DE		X	X	06/14/01	
CORPORATE BOND BACKED CERT TRUST SERIES 1997-BELLSOUTH-1			X	X	07/16/01	
COVANTA ENERGY CORP	DE		X	X	07/17/01	

CUBIC ENERGY INC	TX	X		X	04/27/01	AMEND
CWMB5 INC	DE		X	X	06/29/01	
CWMB5 INC	DE		X	X	06/29/01	
CYBERIAN OUTPOST INC	DE		X	X	07/16/01	
DANA CORP	VA			X	07/17/01	
DANKA BUSINESS SYSTEMS PLC		X	X	X	06/29/01	
DAUPHIN TECHNOLOGY INC	IL	X		X	07/01/01	
DECORIZE INC	TX	X X		X X	06/29/01	
DEERE & CO	DE				X 07/17/01	
DIAMOND OFFSHORE DRILLING INC	DE			X	X 07/16/01	
DIGITAL ISLAND INC	DE		X		07/12/01	
DIME COMMUNITY BANCSHARES INC	DE			X	07/17/01	
DIVERSIFIED PRODUCT INSPECTIONS INC	FL		X	X	07/10/01	
DMC STRATEX NETWORKS INC	DE			X X	06/21/01	
DONNA KARAN INTERNATIONAL INC	DE			X X	07/16/01	
DOWNNEY FINANCIAL CORP	DE			X X	06/30/01	
DREAMS INC	UT		X	X	07/12/01	
DRKOOP COM INC	DE			X	07/13/01	
DUSA PHARMACEUTICALS INC	NJ			X X	07/17/01	
DYNAMIC MATERIALS CORP	DE	X		X	07/03/01	
E TREND NETWORKS INC /DE	DE			X X	07/16/01	
EAGLE POINT SOFTWARE CORP	DE			X X	07/12/01	
EATON CORP	OH			X	06/30/01	
EATON CORP	OH			X	07/16/01	
EDIETS COM INC	DE				X 07/06/01	
EDISON SCHOOLS INC	DE	X		X	07/03/01	
EDUCATIONAL VIDEO CONFERENCING INC	DE	X		X	07/01/01	
EDWARDS LIFESCIENCES CORP	DE	X		X	07/01/01	
EMERGENT GROUP INC/NY	NV	X		X	07/12/01	
ENCIBAR INC	UT			X X	04/11/01	
ENCORE MEDICAL CORP	DE	X		X	07/02/01	
ENSCO INTERNATIONAL INC	DE				X 07/16/01	
ENVIROSOURCE INC	DE			X X	07/17/01	
ENZON INC	DE			X	07/03/01	
EVOLVE SOFTWARE INC	DE			X X	06/29/01	
EXACT SCIENCES CORP	DE			X X	07/17/01	
EXELIXIS INC	DE			X	07/18/01	
EXPEDITORS INTERNATIONAL OF WASHING TON INC	WA				X 07/16/01	
FINANCIAL FEDERAL CORP	NV			X	07/03/01	
FINANCIAL INSTITUTIONS INC	NY	X		X	05/01/01	AMEND
FINGERHUT RECEIVABLES INC	DE			X	06/30/01	
FINITY HOLDINGS INC	DE	X		X	06/05/01	
FIRST ALLIANCE CORP /DE/	DE			X X	07/12/01	
FIRST CHICAGO MASTER TRUST II	DE			X X	05/15/01	AMEND
FIRST CHICAGO MASTER TRUST II	DE			X X	06/15/01	AMEND
FIRST CHICAGO MASTER TRUST II	DE			X X	07/16/01	
FIRST HORIZON ASSET SECURITIES INC	DE			X X	07/13/01	
FIRST INDIANA CORP	IN			X	07/16/01	
FIRST NBC CREDIT CARD MASTER TRUST				X	07/11/01	
FIRST USA BANK NATIONAL ASSOCIATION				X X	05/15/01	AMEND
FIRST USA BANK NATIONAL ASSOCIATION				X X	06/15/01	AMEND
FIRST USA BANK NATIONAL ASSOCIATION				X X	07/10/01	
FIRST USA BANK NATIONAL ASSOCIATION				X X	07/16/01	
FIRST USA CREDIT CARD MASTER TRUST	DE			X X	07/10/01	



FLAG TELECOM HOLDINGS LTD				X	X	06/19/01
FLEET CREDIT CARD MASTER TRUST II	NY	X				07/16/01
FLEXPOINT SENSOR SYSTEMS INC	DE		X			07/13/01
FNANB CREDIT CARD MASTER TRUST				X	X	06/30/01
FOAMEX CAPITAL CORP	DE			X	X	07/17/01
FOAMEX INTERNATIONAL INC	DE			X	X	07/17/01
FOAMEX L P	DE			X	X	07/17/01
FORESTINDUSTRY COM INC		X			X	07/06/01
FREESOFTWARECLUB COM	DE	X				03/31/01
GBC BANCORP	CA			X		03/31/01
GENCOR INDUSTRIES INC	DE			X	X	07/11/01
GENERAL MOTORS ACCEPTANCE CORP	DE			X		07/17/01
GENERAL MOTORS CORP	DE			X		07/17/01
GENEREX BIOTECHNOLOGY CORP	DE			X	X	07/06/01
GENOME THERAPEUTICS CORP	MA			X		07/16/01
GETTY REALTY CORP /MD/	MD					X 07/16/01
GETTY REALTY CORP /MD/	MD					X 07/17/01
GLENGARRY HOLDINGS LTD	NV	X	X		X	06/29/01
GLOBAL CROSSING LTD			X		X	06/29/01
GLOBAL MARINE INC	DE				X	07/17/01
GRAND SLAM TREASURES INC	NV				X	X 06/29/01
GRANITE CONSTRUCTION INC	DE			X	X	07/01/01
GREENPOINT HELOC 2001-1				X	X	07/16/01
GREENPOINT HELOC 2001-1				X	X	07/16/01
GREENPOINT HOME EQUITY LOAN TRUST 2 000-3				X	X	07/16/01
GREKA ENERGY CORP	CO			X	X	07/05/01
HARLEYSVILLE NATIONAL CORP	PA				X	07/13/01
HAWAIIAN AIRLINES INC/HI	HI			X		07/16/01
HEALTHCARE RECOVERIES INC	DE			X	X	07/16/01
HEALTHNET INTERNATIONAL INC	CO			X	X	07/12/01
HENDERSON CITIZENS BANCSHARES INC	TX		X		X	07/17/01
HOME INTERIORS & GIFTS INC						X 07/16/01
HONEYWELL INTERNATIONAL INC	DE			X	X	07/16/01
HORIZON PCS INC	DE			X	X	07/16/01
HUFFY CORP	OH			X	X	07/16/01
HUGHES ELECTRONICS CORP	DE			X		07/16/01
IBIS TECHNOLOGY CORP	MA			X	X	07/16/01
ILLINOIS SUPERCONDUCTOR CORPORATION	DE			X	X	07/17/01
INITIO INC	NV	X				04/30/01
INTERMEDIA COMMUNICATIONS INC	DE			X	X	07/16/01
INTERNATIONAL PAPER CO /NEW/	NY			X	X	07/17/01
INVESTORS INSURANCE GROUP INC	FL			X		07/03/01
J JILL GROUP INC	DE			X	X	06/29/01
J NET ENTERPRISES INC	NV			X		06/27/01
JACKSONVILLE BANCORP INC	TX			X	X	07/13/01
JACKSONVILLE BANCORP INC	TX			X	X	07/13/01
JP MORGAN CHASE COMMERCIAL MORTGAGE SECURITIES CORP	DE			X	X	07/11/01
JP MORGAN CHASE COMMERCIAL MORTGAGE SECURITIES CORP	DE			X	X	07/12/01
KADANT INC	DE			X	X	07/16/01
KANA COMMUNICATIONS INC	DE	X			X	06/29/01
KANEB SERVICES INC	DE	X			X	03/31/01
KEYCORP /NEW/	OH			X	X	X 07/17/01

KEYSPAN CORP	NY		X	X	07/17/01	
LEADVILLE MINING & MILLING CORP	NV	X		X	06/29/01	
LEHMAN ABS CORP	DE		X	X	07/01/01	
MACDERMID INC	CT	X			07/16/01	
MBNA AMERICA BANK NATIONAL ASSOCIAT ION	DE			X	06/30/01	
MBNA AMERICA BK NAT ASSOC MBNA MAST ER CREDIT CARD TRUST II				X	06/30/01	
MEASUREMENT SPECIALTIES INC	NJ		X	X	07/11/01	
MEDIAPLEX INC	DE		X	X	07/01/01	
MEDICAL DYNAMICS INC	CO		X		07/13/01	
MELLON AUTO GRANTOR TRUST 2000-2			X	X	07/16/01	
MELLON FINANCIAL CORP	PA		X	X	X	07/17/01
MELLON RESIDENTIAL FUNDING CORP	DE		X	X	06/28/01	
MERRILL LYNCH & CO INC	DE		X	X	07/17/01	
MIDWEST BANC HOLDINGS INC	DE		X	X	07/16/01	
MOHAWK INDUSTRIES INC	DE		X	X	X	07/16/01
MORGAN STANLEY DEAN WITTER & CO	DE		X		07/16/01	
MORGAN STANLEY DEAN WITTER CAPITAL I INC	DE		X	X	07/16/01	
MSDW STRUCTURED ASSET CORP	DE			X	07/10/01	
MSDW STRUCTURED ASSET CORP	DE			X	07/16/01	
MSDW STRUCTURED SATURNS SERIES 2001 -5	DE			X	07/10/01	
MSDW STRUCTURED SATURNS SERIES 2001 -6	DE			X	07/16/01	
MULTIMEDIA GAMES INC	TX			X	X	07/16/01
NATIONAL RESEARCH CORP	WI			X		05/07/01 AMEND
NAVIGANT INTERNATIONAL INC	DE		X	X	07/02/01	
NETCURRENTS INC/	DE		X		07/17/01	
NETWORK COMMERCE INC	WA		X	X	07/10/01	
NET2PHONE INC	DE	X		X	07/23/00	AMEND
NON INVASIVE MONITORING SYSTEMS INC /FL/	FL		X	X	07/11/01	
NORTH BANCSHARES INC	DE		X		06/30/01	
NORTHERN STATES POWER CO	MN		X		06/28/01	
NORTHERN TRUST CORP	DE		X	X	07/16/01	
NS GROUP INC	KY			X	X	07/16/01
ON ASSIGNMENT INC	DE		X	X	07/03/01	
ON COMMAND CORP	DE		X	X	04/23/01	
OPENWAVE SYSTEMS INC	DE		X		07/13/01	
PACIFIC WEBWORKS INC	NV		X		07/16/01	
PACKARD BIOSCIENCE CO	DE		X		07/13/01	
PEAPOD INC	DE		X	X	07/16/01	
PEGASUS COMMUNICATIONS CORP INC			X		06/19/01	
PEGASUS MEDIA & COMMUNICATIONS INC	DE		X		06/19/01	
PEGASUS SATELLITE COMMUNICATIONS IN C	DE		X		06/19/01	
PEROT SYSTEMS CORP	DE		X	X	07/16/01	
PFIZER INC	DE		X		07/16/01	
PITT DES MOINES INC	PA	X	X	X	07/02/01	
PLAINS RESOURCES INC	DE		X	X	07/11/01	
PLIANT CORP	UT		X	X	07/16/01	
PMI GROUP INC	DE		X	X	07/16/01	
PNC MORT SEC CORP COM MORT PASS THR	MO		X	X	07/16/01	

CERT SER 2000-C1

POWERTEL INC /DE/	DE		X	X	06/27/01	
PPL CORP	PA		X	X	07/10/01	
PPL MONTANA LLC	DE		X	X	07/10/01	
PROTOSOURCE CORP	CA	X		X	07/16/01	
PROVIDENT BANKSHARES CORP	MD		X		07/16/01	
PUBLIC SERVICE CO OF COLORADO	CO		X		07/02/01	
PUBLIC SERVICE CO OF NEW MEXICO	NM				X 06/30/01	
PUBLIC SERVICE CO OF NEW MEXICO	NM				X 07/18/01	
PYR ENERGY CORP	DE		X	X	07/16/01	
RENAISSANCERE HOLDINGS LTD			X	X	07/12/01	
RESIDENTIAL ACCREDIT LOANS INC	DE			X	06/28/01	
RESIDENTIAL ACCREDIT LOANS INC	DE			X	06/28/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE			X	06/27/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE			X	07/16/01	
ROBERTS REALTY INVESTORS INC	GA	X	X	X	07/11/01	
ROWECOM INC	DE		X	X	07/06/01	
RSA SECURITY INC/DE/	DE		X	X	07/12/01	
S&T BANCORP INC	PA	X			06/30/01	
SABRE HOLDINGS CORP	DE	X		X	07/02/01	
SAKS CREDIT CARD MASTER TRUST	NV		X	X	07/16/01	
SALOMON BROTHERS MORTGAGE SECURITIE S VII INC	DE		X	X	07/16/01	
SALOMON SMITH BARNEY HOLDINGS INC	DE			X	06/30/01	
SAMES CORP	DE	X		X	07/16/01	
SAN DIEGO GAS & ELECTRIC CO	CA			X	07/13/01	
SAN JUAN BASIN ROYALTY TRUST	TX		X	X	07/17/01	
SANGAMO BIOSCIENCES INC	DE	X		X	07/04/01	
SANMINA CORP/DE	DE			X	07/17/01	
SATCON TECHNOLOGY CORP	DE	X		X	07/13/01	
SAVVIS COMMUNICATIONS CORP	DE	X			07/02/01	
SCHOOL SPECIALTY INC	DE		X	X	07/16/01	
SCI SYSTEMS INC	DE		X	X	07/13/01	
SCOVILL FASTENERS INC	DE		X		07/02/01	
SCOVILL HOLDINGS INC	DE		X		07/02/01	
SELECT COMFORT CORP	MN				X 06/30/01	
SEMPER RESOURCES CORP	NV	X		X	04/04/01	AMEND
SEMPRA ENERGY	CA		X		07/13/01	
SHIRE PHARMACEUTICALS GROUP PLC			X	X	07/17/01	
SIGHT RESOURCE CORP	DE		X	X	06/13/01	
SILVER RAMONA MINING CO	ID		X		06/29/01	
SIMEX TECHNOLOGIES INC	DE	X		X	07/02/01	
SITESTAR CORP	NV	X		X	07/01/01	
SLI INC	OK	X			06/30/01	
SMART WORLD UNITED INC	NV	X			05/31/01	
SOUTHBANC SHARES INC	DE		X	X	07/17/01	
SOVEREIGN BANCORP INC	PA		X	X	07/16/01	
SOVEREIGN SPECIALTY CHEMICALS INC	DE		X	X	07/16/01	
SPORTS CLUB CO INC	DE		X	X	07/03/01	
STANLEY WORKS	CT			X	X 07/17/01	
STAR RECEIVABLES FUNDING INC	DE			X	07/16/01	
STERLING CHEMICAL INC	DE	X		X	07/16/01	
STERLING CHEMICALS HOLDINGS INC /TX	DE	X		X	07/16/01	

STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		05/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		05/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		06/25/01	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE		X	X		07/02/01	
STRUCTURED ASSET SEC CORP MORT PASS THR CERTS SER 2001 3A	DE		X	X		06/25/01	
STRUCTURED ASSET SECURITIES CORP MO RT PAS THR CERT SER 01 7A	DE		X	X		06/25/01	
STRUCTURED SECURITIES ASSET CORP MO RT PAS THR CERT SER 01 4A	DE		X	X		06/25/01	
SUN BANCORP INC /NJ/	NJ		X	X		07/10/01	
SYSTEMS & COMPUTER TECHNOLOGY CORP TALX CORP	DE MO	X X		X X		06/29/01 07/02/01	
TAPISTRON INTERNATIONAL INC	GA		X			07/17/01	
TESORO PETROLEUM CORP /NEW/	DE		X	X	X	07/16/01	
TOTAL SYSTEM SERVICES INC	GA		X	X		07/17/01	
TOUCHSTONE APPLIED SCIENCE ASSOCIAT ES INC /NY/	DE	X				06/29/01	
TRANSAMERICAN HOLDINGS INC	NV	X		X		06/29/01	
TRIAD INDUSTRIES INC	NV	X		X		06/30/01	AMEND
TRITON ENERGY LTD	E9		X	X		07/09/01	AMEND
TRITON ENERGY LTD	E9				X	07/17/01	
TRUSTCO BANK CORP N Y	NY		X			07/17/01	
TTI HOLDINGS OF AMERICA CORP			X	X		05/10/01	AMEND
TTR TECHNOLOGIES INC	DE		X			07/16/01	
TWISTEE TREAT CORP/NV	DE		X			07/13/01	
UNITED SHIPPING & TECHNOLOGY INC	UT		X	X		07/16/01	
UNIVERSAL AMERICAN FINANCIAL CORP	NY		X	X		07/12/01	
UNIVERSAL BANK NA	DE		X			06/30/01	
US BANCORP \DE\	DE		X			07/17/01	

USA NETWORKS INC	DE		X	X	07/16/01
USABANCSHARES COM INC	PA		X	X	07/11/01
USLIFE INCOME FUND INC	MD	X			07/17/01
VALLEY MEDIA INC	DE		X	X	07/13/01
VANDERBILT MORTGAGE & FI IN MA HO C	TN		X	X	07/09/01
O SR SU PA TH C SE 2001A					
VECTOR GROUP LTD	DE		X	X	07/05/01
VENTIV HEALTH INC	DE		X	X	07/16/01
VERITAS SOFTWARE CORP /DE/	DE		X	X	07/17/01
VIEW SYSTEMS INC	FL		X	X	07/16/01
VIRTUALFUND COM INC	MN	X			07/16/01
VSOURCE INC	DE		X		07/10/01
WASHINGTON GROUP INTERNATIONAL INC	DE		X		07/16/01
WEATHERFORD INTERNATIONAL INC /NEW/	DE		X	X	07/16/01
WELLS FARGO & CO/MN	DE		X	X	07/17/01
WESTERN WIRELESS CORP	WA	X	X	X	06/29/01
WESTMORELAND COAL CO	DE	X	X	X	04/30/01 AMEND
WHATSUPMUSIC COM INC	NV	X X		X	07/02/01
WHOLE LIVING INC			X		07/13/01
WMA CORP	DE		X	X	07/16/01
WMA CORP	DE		X	X	07/16/01
WMA CORP	DE		X	X	07/17/01
WORLD FINANCIAL NETWORK NATIONAL BA	OH			X	07/16/01
NK					
XBOX TECHNOLOGIES INC	DE	X		X	07/13/01
ZIEGLER COMPANIES INC	WI		X	X	07/12/01
ZIMMER HOLDINGS INC	DE			X	07/16/01