

# SEC NEWS DIGEST

Issue 2002-14

January 22, 2002

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## COMMISSION ANNOUNCEMENTS

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### SEC ISSUES STATEMENT ON DISCLOSURE REQUIREMENTS FOR PUBLIC COMPANIES

The Commission today issued a statement setting forth certain of its views regarding disclosure that should be considered by public companies while preparing annual reports for the year recently ended. The statement is posted on the Commission's web page [www.sec.gov](http://www.sec.gov) under Regulatory Actions, Other Commission Orders, Notices, and Information.

The Commission's statement reminds public companies of existing disclosure requirements and suggests steps companies, domestic and foreign, should consider in meeting those requirements, regarding:

- \* liquidity and capital resources, including off-balance sheet arrangements,
- \* certain trading activities that include non-exchange traded contracts accounted for at fair value, and
- \* effects of transactions with related and certain other parties.

"We need better disclosure about these matters in this reporting season," said SEC Chief Accountant Robert K. Herdman. "While existing rules mandate explanations of material uncertainties, our hope is that public companies will go beyond the minimum legal requirements and serve investors with the very best possible discussion of the company's financial position and operating results. The Commission will continue to study how it can bring about further improvements in disclosure concerning critical accounting policies, important assumptions underlying reported results and material off-balance sheet activities, among other topics."

The Commission's statement refers to recommendations contained in a petition for interpretive guidance from the five largest accounting firms, which was endorsed by the American Institute of Certified Public Accountants. That petition is posted on the Commission's web page [www.sec.gov](http://www.sec.gov) under Regulatory Actions, Petitions for Rulemaking.

The statement does not create new legal requirements, or modify existing legal requirements. The Commission also is considering whether to propose rules in the future to improve the consistency and completeness of disclosure about the particular risks, relationships and

activities addressed in the petition and this statement.

For further information, contact: Jackson Day (202) 942-4400  
Robert Bayless (202) 942-4400  
Paula Dubberly (202) 942-2900

(Press Rel. 2002-13)

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## **ENFORCEMENT PROCEEDINGS**

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### **FORMER PRESIDENT OF SOUTH FLORIDA INVESTMENT ADVISER IS BARRED FROM ASSOCIATION WITH ANY BROKER, DEALER OR INVESTMENT ADVISER BASED ON HIS VARIABLE ANNUITY SWITCHING**

The Commission announced today that it settled administrative and cease-and-desist proceedings against Raymond A. Parkins, Jr., of Maitland, Florida, alleging fraudulent conduct in the sale of variable annuities. In the proceeding, Parkins consented to entry of an Order which, among other things, bars him from association with any broker, dealer or investment adviser for a period of two years.

Parkins was the president of an investment advisory firm and broker-dealer which were formerly registered with the Commission. In its Order Making Findings and Imposing Remedial Sanctions and Cease-and-Desist Order (Order), the SEC finds, among other things, that Parkins, on at least 24 occasions, induced his investment advisory clients to switch their variable annuity investments by providing them with unfounded, false and misleading justifications for the switches, including false and misleading comparisons of the performance of certain variable annuities and false assurances that the switches would increase the diversification of his clients' portfolios. The Commission also finds that Parkins, in switch recommendations letters he sent to his clients, misrepresented or failed to inform his clients of the sales charges associated with the switches.

In addition to consenting to entry of an Order barring him from association with a broker, dealer or investment adviser for two years, Parkins also consented to disgorgement of \$214,656 plus prejudgment interest, provided, however, that the SEC waive payment of the disgorgement and interest based upon Parkins' demonstrated inability to pay. In addition, Parkins consented to an Order requiring him to cease and desist from committing or causing any violations of Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and Sections 204, 206(1), and 206(2) of the Investment Advisers Act of 1940 and Rule 204-2(a)(7) thereunder. Parkins consented to the Order without admitting or denying the Commission's findings. (Rel. 33-8055; 34-45314; IA-2010; File No. 3-10300)

### **SEC v. OVAL FINANCIAL & INVESTMENT GROUP LTD.**

On January 17, the Commission filed an application for an order to enforce an investigative subpoena served on Oval Financial & Investment Group Ltd. (Oval) in care of its representative, O. John Valentine. The subpoena sought documents and testimony from Oval relating to the

possible fraudulent and unregistered offer and sale of securities by Oval.

Oval has not complied with the subpoena issued by the Commission. In its motion, the Commission argues, among other things, that Oval has no valid justification for its failure to comply. A hearing on the Commission's motion has not yet been scheduled. [SEC v. Oval Financial & Investment Group Ltd., Case No. 02 CV 0117 K, JFS] (LR-17326)

## **SEC CHARGES CSFB WITH ABUSIVE IPO ALLOCATION PRACTICES; CSFB WILL PAY \$100 MILLION TO SETTLE SEC AND NASD ACTIONS; MILLIONS IN IPO PROFITS EXTRACTED FROM CUSTOMERS IN EXCHANGE FOR ALLOCATIONS IN "HOT" DEALS**

The Commission today filed charges against Credit Suisse First Boston Corporation (CSFB), the New York-based broker-dealer and investment bank, for abusive practices relating to the allocation of stock in "hot" initial public offerings (IPOs).

The Commission simultaneously announced that CSFB agreed to pay a total of \$100 million to resolve the Commission's charges and a related action by NASD Regulation, Inc. (NASDR). CSFB also agreed to be enjoined from future violations and to institute wide-ranging new procedures designed to prevent a recurrence of the sort of misconduct that gave rise to this action.

"In today's enforcement action the Commission has obtained one of the largest civil penalties ever imposed against a broker-dealer," said Stephen M. Cutler, Director of the SEC's Division of Enforcement. "CSFB improperly took advantage of its position as underwriter by allocating shares of hot IPOs to customers who agreed to share their IPO profits by paying excessive commissions," he added.

In a complaint filed in U.S. District Court for the District of Columbia, the Commission charged CSFB with violating certain conduct rules of the National Association of Securities Dealers, Inc. (NASD) which prohibit profit-sharing in customer accounts and unjust or inequitable conduct. The Commission also charged that CSFB violated the SEC's books-and-records requirements for broker-dealers.

"The Commission has taken the unusual step of seeking a federal court injunction to enforce NASD rules in view of the nature and scale of the misconduct alleged in the complaint," said Wayne M. Carlin, director of the Commission's Northeast Regional Office. "In contravention of the applicable rules, CSFB wrongfully obtained for itself tens of millions of dollars of its customers' IPO profits."

The complaint, which will be available on the SEC's website, includes the following allegations:

- \* CSFB, as the lead underwriter of hot IPOs for companies such as VA Linux Systems Inc., Selectica, Gadzooks Networks, and MP3.com, had control over the allocation of most of the shares in these IPOs. In exchange for some of the highly-coveted stock in such hot IPOs, CSFB wrongfully extracted from certain customers a large share of the huge profits those customers made in quickly selling (or flipping) the IPO stock bestowed on them by CSFB.

- \* Specifically, CSFB allocated shares of IPOs to more than 100 customers

who, in return, funneled between 33 and 65 percent of their IPO profits to CSFB. These customers typically flipped the stock on the day of the IPO, often gaining tremendous profits. They then transferred a share of their flipping profits to CSFB by way of excessively high brokerage commissions (ranging from \$0.19 per share to \$3.15 per share - in contrast to the typical rate of about \$0.06 per share). The customers paid these commissions on uneconomic, limited-risk trades in highly liquid, exchange-traded shares unrelated to the IPO shares - trades that they effected for the sole purpose of paying IPO flipping profits back to CSFB.

- \* The profit-sharing activity was pervasive at CSFB. Senior executives who were in managerial and supervisory roles knew of the practices described in the complaint, encouraged many of the practices described in the complaint, directed CSFB employees to urge customers to maintain specified ratios of commissions to IPO profits, and, in some instances, personally engaged in some of the practices described in the complaint.
- \* CSFB employees informed the relevant customers, both implicitly and explicitly, that they were expected to pay back to CSFB a portion of profits earned on their IPO flipping in order to continue to receive allocations. Customers who refused to funnel a portion of their profits to CSFB received smaller allocations, and in some instances were denied allocations altogether. The prevalence of CSFB's abusive practices is reflected in numerous e-mail messages and other communications, examples of which are cited in the complaint.
- \* The profit-sharing customers received no more than 10 percent of the IPO stock allocated by CSFB in each offering. IPO flipping was so profitable, however, that CSFB wrongfully obtained tens of millions of dollars in IPO profits through this improper conduct.

"In the midst of the hot IPO market between April 1999 and June 2000, CSFB extracted a significant sum of money from a relatively small segment of the marketplace," Carlin said. "CSFB saw that some people were willing to do just about anything to get IPO stock, and CSFB improperly took advantage of the circumstances to take for itself a share of its own customers' profits."

CSFB has agreed to settle this matter, without admitting or denying the allegations in the complaint. The settlement terms are subject to approval by the court.

CSFB has agreed to pay a total of \$100 million to settle the Commission's action and a related action announced today by NASDR. Specifically, CSFB will pay disgorgement totaling \$70 million. In addition, CSFB will pay civil penalties and fines totaling \$30 million.

CSFB has consented to be enjoined from violations of NASD Conduct Rules 2110 (prohibiting violation of just and equitable principles of trade) and 2330 (prohibiting sharing in the profits of customer accounts), as well as Section 17(a) of the Securities Exchange Act of 1934 and Rule 17a-3 thereunder (broker-dealer books and records).

Finally, CSFB has undertaken to change its methods of allocating IPO stock, as well as its supervision of those activities. Among other things, CSFB will (1) implement extensive new

policies and procedures relating to the allocation of IPO shares, the customer account opening process, commission levels, and related supervisory practices; (2) retain an independent consultant to conduct a review of CSFB's new policies and procedures after one year; and (3) adopt the recommendations of the independent consultant.

"This matter was a model of effective cooperation and parallel investigation by our staff and the staff of NASDR," Cutler said. "We are most grateful for NASDR's extraordinary work on the enforcement actions announced today."

The Commission also acknowledged the invaluable assistance provided by the Office of the United States Attorney for the Southern District of New York in the investigation of this matter. [SEC v. Credit Suisse First Boston Corporation, 02 CV 00090, RWR, D.D.C.] (LR-17327; Press Rel. 2002-14)

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## **SELF-REGULATORY ORGANIZATIONS**

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

A proposed rule change (SR-Phlx-2001-112) filed by the Philadelphia Stock Exchange reducing exchange fees for trading floor members participating in the wireless phone system 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 January 22. (Rel. 34-45304)

### **ACCELERATED APPROVAL OF PROPOSED RULE CHANGES**

The Commission granted accelerated approval to a proposed rule change submitted by the American Stock Exchange (SR-Amex-2001-108) relating to the listing and trading of BiotechPharmaceutical Notes. Publication of the proposal is expected in the Federal Register during the week of January 22. (Rel. 34-45305)

A proposed rule change (SR-CBOE-2001-44) filed by the Chicago Board Options Exchange which seeks to increase position and exercise limits of Nasdaq-100 Index Tracking Stock (QQQ) options has become effective under Section 19(b)(1) of the Securities Exchange Act of 1934. Publication of the notice in the Federal Register is expected during the week of January 22. (Rel. 34-45309)

The Commission granted accelerated approval to a proposed rule change (SR-Phlx-2002-06) submitted by the Philadelphia Stock Exchange which seeks to increase position and exercise limits of Nasdaq-100 Index Tracking Stock (QQQ) options. Publication of the notice in the Federal Register is expected during the week of January 22. (Rel. 34-45310)

The Commission granted accelerated approval to a proposed rule change (SR-ISE-2001-26) submitted by the International Securities Exchange which seeks to increase position and exercise limits of Nasdaq-100 Index Tracking Stock (QQQ) options. Publication of the notice in the Federal Register is expected during the week of January 22. (Rel. 34-45311)

The Commission granted accelerated approval to a proposed rule change (SR-Amex 2001-42) submitted by the International Securities Exchange which seeks to increase position and exercise limits of Nasdaq-100 Index Tracking Stock (QQQ) options. Publication of the notice in the Federal Register is expected during the week of January 22. (Rel. 34-45312)

The Commission granted accelerated approval to a proposed rule change (SR-PCX-2002-03) submitted by the Pacific Exchange which seeks to increase position and exercise limits of Nasdaq-100 Index Tracking Stock (QQQ) options. Publication of the notice in the Federal Register is expected during the week of January 22. (Rel. 34-45313)

## **WITHDRAWAL SOUGHT**

A notice has been issued giving interested persons until February 7, 2002, to comment on the application of Landauer, Inc. to withdraw its Common Stock, \$.10 par value, from listing and registration on the American Stock Exchange. (Rel. 34-45307)

## **WITHDRAWAL GRANTED**

An order has been issued granting the application of the Philadelphia Stock Exchange to withdraw certain underlying securities as option classes, effective at the opening of business on January 18, 2002. (Rel. 34-45308)

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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-4      SIDEWARE SYSTEMS INC, 102 930 WEST 1ST STREET, PO BOX 10425  
PACIFIC CENTRE STE 1600, N. VANCOUVER BC, A1 00000 (604) 688-0047 -  
205,457,231 (\$14,382,006.17) COMMON STOCK. (FILE 333-76648 - JAN. 11)  
(BR. 3)

S-1      PHOTON DYNAMICS INC, 6325 SAN IGNACIO AVENUE, SAN JOSE, CA 95119  
(408) 226-9900 - 2,300,000 (\$98,233,000) COMMON STOCK.  
(FILE 333-76650 - JAN. 14) (BR. 5)

S-8      EDUCATION MANAGEMENT CORPORATION, 300 SIXTH AVENUE, PITTSBURGH, PA  
15222 (412) 562-0900 - 7,967 (\$439,150) COMMON STOCK.  
(FILE 333-76654 - JAN. 14) (BR. 8)

S-8 ON TECHNOLOGY CORP, WALTHAM WOODS, 880 WINTER STREET BUILDING 4,  
WALTHAM, MA 02451 (781) 487-3300 - 100,000 (\$309,000) COMMON STOCK.  
(FILE 333-76656 - JAN. 14) (BR. 3)

S-8 ON TECHNOLOGY CORP, WALTHAM WOODS, 880 WINTER STREET BUILDING 4,  
WALTHAM, MA 02451 (781) 487-3300 - 1,600,000 (\$4,944,000) COMMON STOCK.  
(FILE 333-76658 - JAN. 14) (BR. 3)

S-8 ELXSI CORP /DE//, 3500 RIO VISTA AVENUE, SUITE A, ORLANDO, FL 32805  
(407) 849-1090 - 35,000 (\$266,700) COMMON STOCK. (FILE 333-76660 -  
JAN. 14) (BR. 5)

S-8 TURBOCHEF TECHNOLOGIES INC, 10500 METRIC DRIVE SUITE 128, DALLAS, TX  
75243 (214) 341-9471 - 2,000,000 (\$6,720,000) COMMON STOCK.  
(FILE 333-76662 - JAN. 14) (BR. 6)

S-8 COLLECTIBLE CONCEPTS GROUP INC, 1600 LOWER STATE RD, DOYLESTOWN, PA  
18901 (215) 491-1075 - 182,500,000 (\$1,277,500) COMMON STOCK.  
(FILE 333-76664 - JAN. 14) (BR. 2)

S-3 CHASE CREDIT CARD MASTER TRUST, 802 DELAWARE AVENUE, WILMINGTON, DE  
19801 (302) 575-5050 - 1,000,000 (\$1,000,000) EQUIPMENT TRUST  
CERTIFICATES. (FILE 333-76666 - JAN. 14) (BR. 8)

S-8 THERMO ELECTRON CORP, 81 WYMAN ST, P O BOX 9046, WALTHAM, MA 02454  
(781) 622-1000 - 250,000 (\$5,781,250) COMMON STOCK. (FILE 333-76670 -  
JAN. 14) (BR. 5)

S-3 PALM INC, 5470 GREAT AMERICA PARKWAY, SANTA CLARA, CA 95052  
(408) 326-9000 - 243,677 (\$1,052,685) COMMON STOCK. (FILE 333-76672 -  
JAN. 14) (BR. 3)

S-8 MILLENNIUM CHEMICALS INC, P.O. BOX 7015, 230 HALF MILE ROAD, RED  
BANK, NJ 07701 (732) 933-5000 - 4,642,166 (\$59,999,995.55) COMMON STOCK.  
(FILE 333-76674 - JAN. 14) (BR. 6)

S-4 WESTERN SIERRA BANCORP, 3350 COUNTRY CLUB DRIVE, SUITE 202,  
CAMERON PARK, CA 95682 (530) 677-5600 - \$4,998,000 COMMON STOCK.  
(FILE 333-76678 - JAN. 14) (BR. 7)

S-8 TRIANGLE PHARMACEUTICALS INC, 4 UNIVERSITY PLACE, 4611 UNIVERSITY  
DRIVE, DURHAM, NC 27707 (919) 493-5980 - 1,500,000 (\$6,270,000) COMMON  
STOCK. (FILE 333-76680 - JAN. 14) (BR. 1)

S-8 DIMENSIONAL VISIONS INC/ DE, 2301 WEST DUNLAP, SUITE 207, PHOENIX, AZ  
85021 (602) 997-1990 - 11,649,375 (\$267,936) COMMON STOCK.  
(FILE 333-76682 - JAN. 14) (BR. 5)

S-8 JOSHUA TREE CONSTRUCTION INC, 5450 WEST SAHARA AVENUE, 2ND FLOOR,  
LAS VEGAS, NV 89146 (702) 948-8800 - 7,000,000 (\$5,810,000) COMMON STOCK.  
(FILE 333-76686 - JAN. 14) (BR. 9)

S-8 EGAIN COMMUNICATIONS CORP, 455 W MAUDE AVE, SUNNYVALE, CA 94086  
(408) 212-3400 - 2,000,000 (\$3,000,000) COMMON STOCK.  
(FILE 333-76688 - JAN. 14) (BR. 3)

S-8 EGAIN COMMUNICATIONS CORP, 455 W MAUDE AVE, SUNNYVALE, CA 94086  
(408) 212-3400 - 750,000 (\$1,125,000) COMMON STOCK. (FILE 333-76690 -  
JAN. 14) (BR. 3)

S-8 EGAIN COMMUNICATIONS CORP, 455 W MAUDE AVE, SUNNYVALE, CA 94086  
(408) 212-3400 - 2,000,000 (\$9,800,000) COMMON STOCK. (FILE 333-76692 -  
JAN. 14) (BR. 3)

S-3 NOVAVAX INC, 8320 GUILFORD RD, STE C, COLUMBIA, MD 21046  
(307) 854-3900 - 940,444 (\$11,590,972.30) COMMON STOCK. (FILE 333-76696  
- JAN. 14) (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 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		
ACMAT CORP	CT	X						X			01/13/02	
ACTIVISION INC /NY	DE							X		X	01/18/02	
ADAMS GOLF INC	DE				X	X					01/16/02	
ADELPHIA COMMUNICATIONS CORP	DE				X	X					01/16/02	
ALEXANDRIA REAL ESTATE EQUITIES INC	MD				X	X					01/16/02	
ALLIANCE DATA SYSTEMS CORP	DE							X	X		01/18/02	
ALLIED ARTISTS ENTERTAINMENT GROUP INC	NV	X	X								11/30/01	
ALLIED PRODUCTS CORP /DE/	DE				X	X					12/31/01	
ALLSTATE CORP	DE				X	X					01/16/02	
AMERICAN MEDICAL ALERT CORP	NY				X	X					01/17/02	
ARCH WIRELESS COMMUNICATIONS INC	DE			X			X				01/18/02	
ARCH WIRELESS INC	DE			X			X				01/18/02	
ARTESYN TECHNOLOGIES INC	FL				X	X					01/15/02	



AVAYA INC	DE		X			01/09/02	
AVAYA INC	DE		X	X		01/17/02	
AVNET INC	NY			X	X	01/16/02	
BANCORPSOUTH INC	MS		X	X		01/17/02	
BANK OF AMERICA MORTGAGE SEC INC MO	DE		X	X		10/23/01	
R PS THR CER SER 2001-F							
BEEPER PLUS INC	NV	X	X			03/31/01	
BICO INC/PA	PA			X		01/17/02	
BIOPURE CORP	DE				X	01/18/02	
BLYTH INC	DE		X	X		01/15/02	
BRANDPARTNERS GROUP INC	DE		X	X	X	01/17/02	
BUILDERS TRANSPORT INC	DE		X	X		12/24/01	
CABLEVISION SYSTEMS CORP /NY	DE		X	X		01/08/02	
CARDIOGENESIS CORP /CA	CA		X	X		01/16/02	
CATEGORY 5 TECHNOLOGIES INC	NV		X	X		01/18/02	
CENTRA FINANCIAL HOLDINGS INC	WV			X	X	01/17/02	
CHEC FUNDING LLC	DE		X	X		01/14/02	
CHITTENDEN CORP /VT/	VT		X			01/17/02	
CITIGROUP INC	DE		X			01/17/02	
CLEAR CHANNEL COMMUNICATIONS INC	TX		X	X		01/18/02	
CONSECO FINANCE SECURITIZATIONS COR	DE		X	X		10/31/01	
P							
CONTANGO OIL & GAS CO	NV	X	X	X		01/04/02	
CORECOMM LTD /DE/	DE			X	X	01/18/02	
CREDIT SUISSE FIRST BOSTON MORTGAGE	DE			X		11/29/01	
SECURITIES CORP							
CSK AUTO CORP	DE		X	X		01/17/02	
DEVON ENERGY CORP/DE	DE		X	X		01/18/02	
DIAMOND HILL INVESTMENT GROUP INC	FL		X	X		01/14/02	
DIGITAL COURIER TECHNOLOGIES INC	DE		X			01/07/02	AMEND
DIGITAL COURIER TECHNOLOGIES INC	DE		X			01/15/02	
DISCOVER CARD MASTER TRUST I	DE		X	X		01/18/02	
DISCOVER CARD MASTER TRUST I	DE		X	X		01/18/02	
EDISON BROTHERS STORES INC	DE		X	X		12/20/01	
EDISON BROTHERS STORES INC	DE		X	X		12/20/01	
EDWARDS J D & CO	CO		X			01/02/02	
ELCOR CORP	DE		X	X		01/18/02	
ELEPHANT TALK COMMUNICATIONS INC	CA	X		X	X	01/04/02	
EURONET WORLDWIDE INC	DE	X	X	X		01/04/02	AMEND
FIRST BANKS AMERICA INC	DE		X			12/31/02	
FIRST COMMUNITY CORP /SC/	SC		X	X		01/17/02	
FIRSTCITY FINANCIAL CORP	DE		X	X		01/18/02	
FOURTHSTAGE TECHNOLOGIES INC	DE		X			01/16/02	
FRIEDMANS INC	DE		X			01/15/02	
FTD COM INC	DE	X		X		11/09/01	AMEND
GE REREMIC MORTGAGE TRUST CERT SER	DE		X	X		12/26/01	
IES 2001-1							
GEHL CO	WI		X			01/17/02	
GENEVA STEEL HOLDINGS CORP			X	X		01/16/02	
GERON CORPORATION	DE		X	X		01/09/02	
GLOBAL AXCESS CORP	NV			X		01/16/02	
GLOBALNET INC	NV		X	X		01/18/02	
GREYHOUND LINES INC	DE		X	X		01/17/02	
GREYSTONE DIGITAL TECHNOLOGY INC	DE		X	X	X	01/18/02	
GTECH HOLDINGS CORP	DE		X			01/18/02	
HAWAIIAN ELECTRIC CO INC	HI		X			01/17/02	
HAWAIIAN ELECTRIC INDUSTRIES INC	HI		X			01/17/02	

HEALTH OUTCOMES MANAGEMENT INC	MN		X		11/01/01	
HORIZON OFFSHORE INC	DE		X	X	01/11/02	
IMMUNEX CORP /DE/	WA	X		X	01/01/02	
INDEPENDENT BANK CORP /MI/	MI				X 01/18/02	
INFINEX VENTURES INC	NV		X		11/14/01	AMEND
INFOTOPIA INC	NV	X		X	01/03/02	
INFOTOPIA INC	NV		X	X	01/10/02	AMEND
INNOVATIVE MEDICAL SERVICES	CA		X		01/21/02	
INPRIMIS INC	FL	X		X	01/03/02	
INTEGRATED CIRCUIT SYSTEMS INC	PA	X		X	01/04/02	
IOS CAPITAL INC	DE		X	X	01/11/02	
IRWIN FINANCIAL CORPORATION	IN		X	X	01/18/02	
I2 TECHNOLOGIES INC	DE		X	X	01/17/02	
J P MORGAN CHASE & CO	DE		X	X	X 01/17/02	
JUPITER MEDIA METRIX INC	DE		X	X	01/18/02	
KERR MCGEE CORP /DE	DE		X	X	01/17/02	
LINC CAPITAL INC	DE		X	X	01/07/02	
LITTLE SWITZERLAND INC/DE	DE		X	X	01/07/02	
MATLACK SYSTEMS INC	DE		X	X	01/18/02	
MBNA CORP	MD		X	X	01/18/02	
MEAD CORP	OH		X	X	01/18/01	
MEDIABAY INC	FL		X	X	01/18/02	
MEDIX RESOURCES INC	CO		X		01/10/02	
MILESTONE CAPITAL INC	CO	X X	X	X	01/17/02	
MILLENNIUM PHARMACEUTICALS INC	DE		X		01/18/02	
MINDARROW SYSTEMS INC	NV		X		01/18/02	
MOLECULAR DIAGNOSTICS INC	DE		X		12/31/01	
MORGAN STANLEY DEAN WITTER CAPITAL I INC	DE		X	X	01/15/02	
NATIONAL RURAL UTILITIES COOPERATIV E FINANCE CORP /DC/	DC		X		01/09/02	
NETGATEWAY INC	DE		X	X	01/14/02	
NETRATINGS INC	DE		X	X	01/18/02	
NORTH BANCSHARES INC	DE		X		12/31/01	
NOVATEL WIRELESS INC	DE		X	X	12/21/01	
OAK HILL FINANCIAL INC	OH		X		01/17/01	
OHIO VALLEY BANC CORP	OH		X		12/31/01	
ONEOK INC /NEW/	OK		X	X	01/18/02	
ORASURE TECHNOLOGIES INC	DE		X		X 01/18/02	
ORIOUS CORP	FL		X	X	01/15/02	
OSAGE ACQUISITION CORP	NV	X			12/31/01	
PERU PARTNERS LTD	NV		X	X	12/07/01	AMEND
PHARMACEUTICAL FORMULATIONS INC	DE		X		01/14/02	
PNC MORT SEC CORP COM MORT PASS THR CERT SER 2000-C1	MO		X	X	01/15/02	
PNC MORTGAGE ACCEPTANCE CORP	MO		X	X	01/14/02	
PRIME GROUP REALTY TRUST	MD		X		01/07/02	
PRIME GROUP REALTY TRUST	MD		X		01/17/02	
PROVIDENT BANKSHARES CORP	MD			X	X 01/16/02	
PROVIDIAN FINANCIAL CORP	DE		X	X	01/16/02	
PROVIDIAN MASTER TRUST			X	X	01/16/02	
PROVIDIAN NATIONAL BANK /NEW/			X	X	01/16/02	
REGENCY CENTERS LP	FL			X	01/18/02	
RESTORATION HARDWARE INC	CA		X	X	11/06/01	AMEND
RETRACTABLE TECHNOLOGIES INC	TX		X		01/18/02	
RIGHT START INC /CA	CA	X			01/05/02	
ROBERTS REALTY INVESTORS INC	GA			X	11/06/01	AMEND

ROUSE COMPANY	MD		X	X	01/18/02	
RURAL METRO CORP /DE/	DE		X	X	01/17/02	
SALANT CORP	DE	X		X	01/04/02	
SALOMON SMITH BARNEY HOLDINGS INC	DE			X	12/31/01	
SAMSONITE CORP/FL	DE		X	X	01/14/02	
SCIENT INC	DE	X		X	11/07/01	AMEND
SENSE TECHNOLOGIES INC			X		01/18/02	
SL INDUSTRIES INC	NJ		X		01/18/01	
SONIC CORP	DE		X		01/17/02	
SPECTRAFAX CORP	FL		X	X	12/18/02	
STANDARD COMMERCIAL CORP	NC		X		01/17/02	
STEEL CITY PRODUCTS INC	DE		X		11/01/01	AMEND
STORAGE USA INC	TN		X	X	01/17/02	
SUSA PARTNERSHIP LP	TN		X	X	01/17/02	
SYSCOMM INTERNATIONAL CORP	DE		X		01/11/02	
TITAN INTERNATIONAL INC	IL		X	X	12/21/01	
TOYS R US INC	DE				X 01/18/02	
TRIANGLE PHARMACEUTICALS INC	DE		X	X	01/17/02	
UNITED STATES STEEL CORP	DE			X	X 01/17/02	
UNITED STATES STEEL CORP	DE			X	X 01/18/02	
UNIVERSAL CORP /VA/	VA		X		01/18/02	
US INDUSTRIES INC /DE	DE	X		X	01/14/02	
UTAH MEDICAL PRODUCTS INC	UT		X		01/16/02	
VIRGINIA ELECTRIC & POWER CO	VA		X	X	12/18/01	
VISTEON CORP	DE		X	X	01/18/02	
WAREFORCE COM INC	CA		X	X	01/18/02	
WARWICK COMMUNITY BANCORP INC	DE		X	X	01/18/02	
WFN CREDIT CO LLC	DE			X	01/15/02	
WORLD FINANCIAL NETWORK CREDIT CARD MASTER TRUST	NY			X	01/15/02	
WORLD FINANCIAL NETWORK NATIONAL BA NK	OH			X	01/15/02	
WORLDBID CORP	NV		X		12/18/01	AMEND
XL CAPITAL LTD			X	X	01/18/02	
4 KIDS ENTERTAINMENT INC	NY		X		01/18/02	
5B TECHNOLOGIES CORP	DE		X		01/11/02	