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# SEC NEWS DIGEST

Issue 2001-85

May 2, 2001

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## RULES AND RELATED MATTERS

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### COMMISSION ISSUES INTERPRETATION RELATING TO BROKER-DEALER ELECTRONIC RECORDKEEPING

The Commission is issuing an interpretation of its broker-dealer recordkeeping rule, Rule 17a-4, under the Securities Exchange Act of 1934. The interpretation offers guidance to broker-dealers that the provisions in paragraph (f) of Rule 17a-4 relating to the use of electronic media to store required records are consistent with the Electronic Signatures in Global and National Commerce Act of 2000. Publication of the interpretation is expected in the Federal Register during the week of May 7. (Rel. 34-44238)

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## ENFORCEMENT PROCEEDINGS

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### PAT ROSSETTI ORDERED TO CEASE AND DESIST FROM VIOLATIONS OF SECTION 10A OF THE EXCHANGE ACT AND BARRED FROM PRACTICE AS AN ACCOUNTANT

On May 2, the Commission ordered Pat A. Rossetti to cease and desist from violations of Section 10A of the Securities Exchange Act and has barred him from practice before the Commission as an accountant under Rule 102(e) with a right to reapply in three years. The Commission's Order made findings that Rossetti, while auditing the financial statements of Detour Magazine, Inc., knew that Detour had filed quarterly reports with the Commission for six quarters during 1997 and 1998 which included financial statements containing line items arrived at by multiplying the corresponding line items in earlier financial statements by simple fractions rather than using the actual results of its operations for those quarters. Despite learning of this conduct, Rossetti failed to notify Detour's senior management or its board of directors of these illegal acts.

The Order also alleges that Rossetti failed to properly record, or require Detour to record, an expense related to certain options Detour issued to consultants in 1997. The Order found that based on this conduct Rossetti violated Section 10A of the Exchange Act, and with having willfully aided and abetted Detour's violations of Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder and that he engaged in improper

professional conduct. Based on Rossetti's financial situation, no civil money penalty was imposed. (Rel. 34-44247; AAE Rel. 1388; File No. 3-10354)

### **NASD'S REFUSAL TO PERMIT EMPLOYMENT OF MORTON KANTROWITZ AFFIRMED**

The Commission has sustained the NASD's refusal to permit a member firm to employ Morton Kantrowitz of Boca Raton, Florida. The firm sought to employ Kantrowitz to trade for its proprietary account and to market its proprietary trade execution system. The member's request was necessary because Kantrowitz is subject to two statutory disqualifications, a 1992 New York misdemeanor conviction for falsifying business records, and a 1969 injunction against further violations of antifraud provisions of the securities laws.

In denying its member's application, the NASD stressed the lack of supervisory and industry experience of Kantrowitz's proposed supervisor. On appeal, Kantrowitz stated that a new better-qualified supervisor had replaced the old one. The Commission noted that the member firm had not filed an amended application with the NASD proposing the supervisory change. Thus the NASD had not had an opportunity to evaluate the new supervisor's qualifications, and the Commission was unable to determine those qualifications on the basis of the record before it.

The Commission emphasized that the quality of the supervision to be accorded statutorily disqualified persons is of the utmost importance. It stated that "such persons must be subject to stringent oversight by supervisors who are fully qualified to implement the necessary controls." Since, in this instance, Kantrowitz's proposed supervision was "a question mark," the Commission determined that it could not approve his proposed employment. (Rel. 34-44239; File No. 3-10349)

### **ADMINISTRATIVE PROCEEDINGS INSTITUTED, FINDINGS MADE AND REMEDIAL SANCTIONS IMPOSED AGAINST JOHN ROMANO AND DUDLEY FREELAND**

On May 1, the Commission issued Orders Instituting Public Administrative Proceedings, Making Findings, and Imposing Remedial Sanctions (Orders) against John Romano, and Dudley Mihran Freeland. These proceedings stem from the Commission's investigation of a classic fraudulent blind pool manipulation, which resulted in the civil injunctive action *SEC v. U.S. Environmental, Inc., et al.*, 94 Civ. 6608 (PKL) (S.D.N.Y.) against Romano, Freeland, and other defendants. The Orders, which bar Romano from participating in any offering of penny stock, and bar Freeland from associating with any broker or dealer and from participating in any offering of penny stock, follow the entry on April 12, 2001, of permanent injunctions against Romano and Freeland in the civil action. Both Romano and Freeland consented to the Orders without admitting or denying the Commission's findings.

The Commission's Amended Complaint in the civil action alleged that Romano, as well as other defendants, manipulated the price of shares of common stock of U.S. Environmental, Inc. (USE), from \$.05 to over \$5.00 per share during the period from September through December 1989. During that period, defendant Castle Securities Corp. (Castle) was the principal market maker, and Romano was the principal trader, of USE securities. The Amended Complaint further alleged that as directed by other defendants, Castle and Romano executed wash trades and matched orders while trading USE securities, and that defendant Mark D'Onofrio and other defendants (D'Onofrio Group) provided Castle and Romano with guaranteed trading profits.

The Commission's Amended Complaint in the civil action alleged that Freeland was a Vice President and 25% shareholder of H.K. Freeland and Company, Inc. (Freeland Co.), which received undisclosed compensation from the D'Onofrio Group for retailing shares of USE to Freeland Co.'s customers. Between January 1990 and September 1990, over 300 Freeland Co. customers purchased more than 200,000 shares of USE stock at prices ranging from approximately \$4.25 to \$7.25 per share. The Amended Complaint alleged that at no time during this period did Freeland or Freeland Co. disclose the existence of the undisclosed payments to Freeland Co.'s customers. (Rels. 34-44241, File No. 3-10463; 34-44242, File No. 10464)

**JOHN ROMANO, DUDLEY FREELAND, LESLIE ROTH AND ERNEST MICCICHE  
CONSENT TO PERMANENT INJUNCTIONS AND OTHER EQUITABLE RELIEF IN  
THE FEDERAL COURT ACTION SEC v. U.S. ENVIRONMENTAL ET AL.**

On April 12, Judge Peter K. Leisure entered final judgments against defendants John Romano, Dudley Mihran Freeland, Leslie Roth and Ernest Micciche, in *SEC v. U.S. Environmental, Inc., et al.*, 94 Civ. 6608, PKL, SDNY. The Commission's Amended Complaint alleged a classic fraudulent blind pool offering and the manipulation of the securities of U.S. Environmental, Inc., from \$.05 to over \$5.00 per share during the period from September through at least December 1989.

Without admitting or denying the allegations of the Amended Complaint, Romano, Freeland, Roth and Micciche consented to final judgments that enjoined 1) each of those four defendants from committing 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; 2) Romano, Freeland and Micciche from committing future violations of Rules 101 and 102 of Regulation M; 3) Romano from committing further violations of Section 5(a) and 5(c) of the Securities Act; 4) Freeland from committing further violations of Section 15(c) of the Exchange Act and Rules 10b-3, 10b-5 and 15c1-2 thereunder; and 5) Micciche from committing future violations of Section 13(a) of the Exchange Act, and Rules 12b-20, 13a-1, 13a-11, and 13a-13 thereunder. Further, the final judgments require 1) Romano to disgorge gains and interest totaling \$43,776; 2) Roth to disgorge gains and interest

totaling \$616; and 3) Micciche to disgorge gains and interest totaling \$234,269, but waiving payment of such moneys based on Micciche's demonstrated inability to pay. Finally, the judgment against Micciche bars him from acting as an officer or director, for five years, of any issuer of securities registered pursuant to Section 12 of the Exchange Act or that is required to file reports pursuant to Section 15(d) of the Exchange Act. Romano and Freeland also consented to a Commission order imposing penny stock bars against Romano and Freeland, and barring Freeland from associating with any broker or dealer. [SEC v. U.S. Environmental, Inc., et al., USDC, SDNY, Civil Action No. 94 Civ. 6608, PLK] (LR-16980)

### **EMERGENCY CIVIL RELIEF ENTERED AGAINST SUNSTATE FX, INC., ULRICH GARBE, PEGGY PATTERSON AND JOHN HYLAND INCLUDING, AMONG OTHER THINGS, A TEMPORARY RESTRAINING ORDER, AN ASSET FREEZE AND THE APPOINTMENT OF A RECEIVER**

The Commission announced that on April 18, 2001, it filed an emergency federal civil action against Sunstate FX, Inc. (Sunstate), a Boca Raton company that is purportedly in the business of trading foreign currencies, Ulrich G. Garbe (Garbe), Sunstate's founder and chief investment officer, Peggy L. Patterson (Patterson), its chief operating officer and treasurer, and John J. Hyland (Hyland), the company's executive vice president (collectively, defendants). On the same day, the Honorable Kenneth L. Ryskamp, United States District Judge for the Southern District of Florida entered, among other things, a temporary restraining order and an asset freeze to halt an on-going unregistered offering of securities by Sunstate and its principals. The Court also entered an order appointing a Receiver over Sunstate.

According to the Commission's complaint, Sunstate, Garbe and Hyland have been offering securities to investors both across the country and internationally. The complaint alleges that Sunstate has raised over \$54 million from approximately 160 investors but that only 20% of these funds were actually used for foreign currency trading, and even these funds were only used for trading for a few short months. Instead, according to the complaint, Garbe, Patterson and Hyland have misappropriated at least \$2.9 million in investor funds for their own personal use, including the purchase of luxurious homes, cars and other personal items. In addition, the complaint alleges that, unbeknownst to investors, Sunstate paid its sales agents commissions totaling at least \$10.6 million -- representing about 20% of the offering proceeds.

As a result, the Commission charges Sunstate, Garbe and Hyland with violations of Sections 5(a), 5(c), and 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and Rule 10b-5 thereunder. The SEC further charges Patterson with violations of Section 10(b) of the Exchange Act and Rule 10b-5 thereunder. The SEC is also seeking in this lawsuit preliminary and permanent injunctions, disgorgement of ill-gotten profits and money penalties. [SEC v. Sunstate FX Inc., et al., Case No. 01-8328-CIV-RYSKAMP, USDC, SDFL] (LR-16981)

## **SEC v. TERRY DON RADER**

On April 24, the Commission filed a complaint in U.S. District Court against Terry Don Rader (Rader), a registered representative and the former president of Weber Investment Corporation (WIC or firm), a registered broker-dealer, for engaging in a fraudulent scheme that caused \$2.4 million in losses to WIC. According to the complaint, Rader attempted to conceal his trading losses and his misappropriation of funds from WIC by overpricing securities in the firm's inventory accounts and concealing the ownership of certain securities. The SEC charged Rader with violations of the antifraud provisions of the securities laws, and with aiding and abetting the firm's violations of the books and records and net capital provisions of the federal securities laws. Rader, age 57, is currently serving a ten-year prison sentence at the Federal Medical Center for Prisoners at Fort Worth, Texas, in connection with his fraudulent activities at WIC.

The SEC's complaint charges that Rader violated Section 17(a) of the Securities Act of 1933 (Securities Act), Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and Rule 10b-5 thereunder, and for aiding and abetting WIC's violations of Sections 15(c)(3) and 17(a) of the Exchange Act and Rules 15c3-1, 17a-3, and 17a-4 thereunder. The SEC seeks a permanent injunction and a civil money penalty.

On April 26, 2001, the SEC instituted administrative and cease and desist proceedings against WIC and accepted its offer of settlement. Pursuant to the settlement, WIC has agreed, without admitting or denying the findings in the SEC's order, to be censured and to cease and desist from committing or causing future violations of the books and records and net capital provisions of the federal securities laws.

The SEC's order charges that WIC violated Sections 15(c)(3) and 17(a) of the Exchange Act and Rules 15c3-1, 17a-3 and 17a-4 thereunder. [SEC v. Terry Don Rader, USDC, NDTX, Dallas Division, Civil Action No. 3:01-CV-788] (LR-16982)

## **FORMER NYSE FLOOR BROKERS D'ALESSIO, D'ALESSIO SECURITIES, INC., AND MFS SECURITIES CORP. SETTLE SEC CHARGES OF ILLEGAL FLOOR TRADING**

The Commission announced today that the United States District Court for the Southern District of New York has issued Final Judgments By Consent that settle the Commission's civil injunctive action against former New York Stock Exchange, Inc. (NYSE) floor brokers John R. D'Alessio (D'Alessio), D'Alessio Securities, Inc. (D'Alessio Securities), and MFS Securities Corp. (MFS). In its action, the Commission alleges that D'Alessio, D'Alessio Securities, MFS, and other NYSE floor brokers engaged in illegal proprietary and discretionary trading on the NYSE floor, and defrauded their institutional customers by "frontrunning" and "trading ahead" of customer orders, between 1993 and early 1998.

Without admitting or denying the allegations, D'Alessio, D'Alessio Securities, and MFS have consented to judgments that permanently enjoin: (a) each of them from violating provisions in federal securities laws concerning unlawful proprietary and discretionary trading by members of national securities exchanges, Section 11(a) of the Securities Exchange Act (Exchange Act) and Rule 11a-1 thereunder; (b) each of them from violating antifraud provisions of the federal securities laws, Section 17(a) Securities Act of 1933, Section 10(b) of the Exchange Act, and Rule 10b-5 thereunder; (c) D'Alessio Securities and MFS from violating recordkeeping and reporting requirements, namely Section 17(a) of the Exchange Act and Rules 17a-3 and 17a-5 thereunder, and D'Alessio from aiding and abetting such violations; and (d) MFS from violating NYSE Rules 90(a), 91 and 92. In addition, D'Alessio has consented to pay \$200,000 in disgorgement and prejudgment interest. The Commission's action is pending against the remaining defendants.

The Commission's action was the result of an investigation with the United States Attorney's Office for the Southern District of New York, the Internal Revenue Service Criminal Investigation Division, the Federal Bureau of Investigation and the NYSE. [SEC v. Oakford Corporation, et al., USDC, SDNY, 00 Civ. 2426] (LR-16984)

## **SEC SUES NUNZIO DESANTIS FOR FRAUD AND OTHER VIOLATIONS OF THE FEDERAL SECURITIES LAWS**

The Commission announced that it filed a complaint today against Nunzio P. DeSantis (DeSantis) of Albuquerque, New Mexico, alleging he violated certain antifraud, tender offer and reporting provisions of the federal securities laws. Specifically, the SEC's complaint alleges that DeSantis, while president, chief executive officer, a director and the chairman of the board of directors of AutoLend Group Inc. (AutoLend), a publicly traded Delaware corporation located in Albuquerque, engaged in a scheme to defraud the holders of AutoLend's 9.5% Convertible Subordinated Debentures (the Bonds) during a self tender offer made between October 22, 1996 and April 8, 1997 to the AutoLend bondholders. The complaint alleges that, at DeSantis' direction, (1) AutoLend negotiated with non-accepting bondholders terms different than the self tender offer, without disclosing or extending such alternative to all bondholders; and (2) AutoLend failed to disclose a secret agreement and sham transaction, occurring during the tender offer and arranged by DeSantis, through which a straw party, on behalf of AutoLend, agreed to purchase certain of the Bonds under terms different than the tender offer. The complaint also alleges that DeSantis aided and abetted AutoLend's failure to disclose related party transactions in AutoLend's December 31, 1996 Form 10-Q and in its March 31, 1997 Form 10-K filed with the SEC. The SEC is seeking a permanent injunction and civil penalties against DeSantis.

In a related matter, on April 19, 2001, the SEC instituted, and simultaneously settled, cease-and-desist proceedings against AutoLend for its role in the above-described fraudulent scheme. The SEC ordered AutoLend to cease and desist from committing or causing any violation and any future violation of certain antifraud, tender offer and

reporting provisions of the federal securities laws. AutoLend consented to the cease-and-desist order without admitting or denying the findings in the Order. [SEC v. Nunzio P. DeSantis, Civil Action No. CIV-01-484, D. N.M.](LR-16985)

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## SELF-REGULATORY ORGANIZATIONS

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### IMMEDIATE EFFECTIVENESS OF A PROPOSED RULE CHANGE

The Government Securities Clearing Corporation filed a proposed rule change (SR-GSCC-2001-02) under Section 19(b)(1) of the Exchange Act. The proposed rule change, which took effect upon filing, allows GSCC to expand its auction takedown service to include netting-eligible Federal Home Loan Mortgage Corporation securities. Publication of the proposal is expected in the Federal Register during the week of April 30. (Rel. 34-44226)

### PROPOSED RULE CHANGES

A proposed rule change (SR-PCX-00-03) submitted by the Pacific Exchange to implement a one-year pilot program relating to its Automatic Execution System, has been filed under Section 19(b)(1) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of May 7. (Rel. 34-44234)

A proposed rule change (SR-CBOE-00-22) filed by the Chicago Board Options Exchange relating to automatic execution of certain orders on the electronic limit order book has been filed under Section 19(b)(1) of the Securities Exchange Act of 1934. Publication of the notice is expected in the Federal Register during the week of May 7. (Rel. 34-44236)

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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 CYTOCLONAL PHARMACEUTICS INC /DE, 9000 HARRY HINES BLVD, STE 330,  
DALLAS, TX 75235 (214) 353-2922 - 1,500,000 (\$5,857,500) COMMON STOCK.  
(FILE 333-59490 - APR. 25) (BR. 1)
- S-2 EROOMSYSTEM TECHNOLOGIES INC, 3770 HOWARD HUGHES PARKWAY, SUITE 175,  
LAS VEGAS, NV 89109 (702) 792-2270 - 121,875 (\$152,344) COMMON STOCK.  
(FILE 333-59492 - APR. 25) (BR. 3)
- S-3 INTELLI CHECK INC, 775 PARK AVE, HUNTINGTON, NY 11743 (516) 421-2011  
-  
970,076 (\$8,245,646) COMMON STOCK. (FILE 333-59494 - APR. 25) (BR. 3)
- S-8 ELAST TECHNOLOGIES INC, 2505 RANCHO BEL AIR, LAS VEGAS, NV 89107  
(702) 878-8310 - 500,000 (\$70,000) COMMON STOCK. (FILE 333-59496 -  
APR. 25) (BR. 5)
- S-3 NET4MUSIC INC, 6210 BURY DRIVE, EDINA, MN 55346 (612) 937-9611 -  
4,472,536 (\$5,255,230) COMMON STOCK. (FILE 333-59498 - APR. 25) (BR.  
3)
- S-8 TULARIK INC, TWO CORPORATE DRIVE, SOUTH SAN FRANCISCO, CA 94080  
(650) 825-7300 - 2,166,690 (\$46,908,839) COMMON STOCK. (FILE 333-59500  
-  
APR. 25) (BR. 1)
- S-8 GIANT INDUSTRIES INC, 23733 N SCOTTSDALE RD, SCOTTSDALE, AZ 85255  
(480) 585-8888 - 250,000 (\$2,187,500) COMMON STOCK. (FILE 333-59502 -  
APR. 25) (BR. 4)
- S-8 3COM CORP, 5400 BAYFRONT PLZ, SANTA CLARA, CA 95052 (408) 764-5000 -  
9,200,000 (\$48,484,000) COMMON STOCK. (FILE 333-59504 - APR. 25) (BR.  
3)
- S-3 MELLON RESIDENTIAL FUNDING CORP, ONE MELLON BANK CENTER, ROOM 410,  
PITTSBURGH, PA 15258 (412) 236-6559 - 1,000,000 (\$1,000,000)  
PASS-THROUGH MORTGAGE-BACKED CERTIFICATE. (FILE 333-59506 - APR. 25)  
(BR. 8)
- S-8 DUKE WEEKS REALTY CORP, 600 EAST 96TH STREET, STE 100, INDIANAPOLIS,  
IN  
46240 (317) 808-6000 - 2,500,000 (\$56,762,500) COMMON STOCK. (FILE  
333-59508 - APR. 25) (BR. 8)
- S-8 MAHASKA INVESTMENT CO, P.O. BOX 1104, OSKALOOSA, IA 52577 (515) 673-  
8448  
- 550,000 (\$5,626,500) COMMON STOCK. (FILE 333-59510 - APR. 25) (BR.  
7)
- S-8 CULP INC, 101 S MAIN ST, HIGH POINT, NC 27260 (336) 889-5161 -  
350,000  
(\$1,246,000) COMMON STOCK. (FILE 333-59512 - APR. 25) (BR. 2)

S-8 CULP INC, 101 S MAIN ST, HIGH POINT, NC 27260 (336) 889-5161 -  
106,000  
(\$377,360) COMMON STOCK. (FILE 333-59514 - APR. 25) (BR. 2)

S-8 COORS ADOLPH CO, P.O. BOX 4030, MAIL #NH375, GOLDEN, CO 80401  
(303) 277-3271 - 2,033,114 (\$120,868,627) COMMON STOCK. (FILE 333-  
59516 -  
APR. 25) (BR. 2)

S-8 INTEL CORP, 2200 MISSION COLLEGE BLVD, SANTA CLARA, CA 95052  
(408) 765-8080 - 200,340 (\$6,105,361.50) COMMON STOCK. (FILE 333-59518  
-  
APR. 25) (BR. 5)

SB-2 U S LABORATORIES INC, 7895 CONVOY COURT, SUITE 18, SAN DIEGO, CA  
92111  
(858) 715-5800 - 320,000 (\$1,621,500) COMMON STOCK. (FILE 333-59520 -  
APR. 25) (BR. 1)

S-8 INTEL CORP, 2200 MISSION COLLEGE BLVD, SANTA CLARA, CA 95052  
(408) 765-8080 - 1,550,000 (\$20,026,000) COMMON STOCK. (FILE 333-59522  
-  
APR. 25) (BR. 5)

S-8 STANDARD MOTOR PRODUCTS INC, 37 18 NORTHERN BLVD, LONG ISLAND CITY,  
NY  
11101 (718) 392-0200 - 500,000 (\$5,011,700) COMMON STOCK. (FILE 333-  
59524  
- APR. 25) (BR. 5)

S-8 SIEBEL SYSTEMS INC, 1855 SOUTH GRANT STREET, SAN MATEO, CA 94402  
(650) 295-5000 - 40,000,000 (\$1,394,600,000) COMMON STOCK. (FILE  
333-59526 - APR. 25) (BR. 3)

S-3 QUERYOBJECT SYSTEMS CORP, ONE EXPRESS PLAZA, SUITE 208, ROSLYN  
HEIGHTS,  
NY 11577 - 38,316,666 (\$18,177,194.18) COMMON STOCK. (FILE 333-59528 -  
APR. 25) (BR. 3)

S-8 INTEL CORP, 2200 MISSION COLLEGE BLVD, SANTA CLARA, CA 95052  
(408) 765-8080 - 1,010,000 (\$30,779,750) COMMON STOCK. (FILE 333-59530  
-  
APR. 25) (BR. 5)

S-4 GB&T BANCSHARES INC, P O BOX 2760, 500 JESSE JEWELL PARKWAY S E,  
GAINSVILLE, GA 30501 - 2,405,789 (\$16,287,192) COMMON STOCK. (FILE  
333-59532 - APR. 25) (BR. 7)

S-3 PROCOM TECHNOLOGY INC, 58 DISCOVERY, IRVINE, CA 92618 (949) 794-4257  
-  
2,322,149 (\$20,644,357.95) COMMON STOCK. (FILE 333-59534 - APR. 25)  
(BR. 3)

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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		
ABN AMRO MORTGAGE CORP SERIES 2001- 1	DE						X	X			04/27/01	
ACCESSORY SPECIALISTS INC	NV				X						01/27/01	
ACORN PRODUCTS INC	DE						X				04/30/01	
ADVANCED DEPOSITION TECHNOLOGIES IN C	DE						X				04/26/01	
ADVANCED MAGNETICS INC	DE								X		04/30/01	
ADVANCED SYSTEMS INTERNATIONAL INC	NV						X				04/30/01	
ADVANCED TECHNOLOGY INDUSTRIES INC	DE						X				04/16/01	
AETHLON MEDICAL INC	NV				X						04/26/01	
ALAMOSA HOLDINGS INC	DE							X			02/14/01	AMEND
ALLEGHENY ENERGY INC	MD						X	X			04/26/01	
ALLIANCE BANCORP OF NEW ENGLAND INC	DE							X	X		04/30/01	
ALLIANT TECHSYSTEMS INC	DE			X			X	X			04/27/01	
ALLIED RISER COMMUNICATIONS CORP	DE			X							04/30/01	
AMEDISYS INC	DE						X	X			04/30/01	
AMEDISYS INC	DE						X	X			05/01/01	
AMERICAN AIRLINES INC	DE						X				04/30/01	
AMERINET GROUP COM INC	DE						X	X			04/13/01	
AMNIS SYSTEMS INC	DE			X				X			04/16/01	
AMR CORP	DE						X				04/12/01	
AMR CORP	DE						X				04/30/01	
ANC RENTAL CORP	DE							X	X		04/30/01	
ANNALY MORTGAGE MANAGEMENT INC	MD						X	X			04/30/01	
ARBOR INC	NV						X				04/27/01	AMEND
ASP VENTURES CORP		X									04/27/01	
ASSET BACKED CERTIFICATES SERIES 20 01-2	DE							X			04/30/01	
ASSOCIATED MATERIALS INC	DE						X	X			04/29/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AURORA BIOSCIENCES CORP	DE					X	X				04/29/01	
BA MASTER CREDIT CARD TRUST /										X	03/31/01	
BALDWIN PIANO & ORGAN CO /DE/	DE					X	X				04/27/01	
BANCFIRST CORP /OK/	OK									X	04/30/01	
BANCTEC INC	DE					X					04/30/01	
BANK OF AMERICA CORP /DE/	DE								X		03/31/01	
BANK OF AMERICA CORP /DE/	DE								X		03/31/01	
BANK OF AMERICA CORP /DE/	DE					X	X				04/11/01	
BANK OF AMERICA CORP /DE/	DE					X	X				04/11/01	
BANK OF AMERICA CORP /DE/	DE					X	X				04/11/01	
BANK OF AMERICA CORP /DE/	DE					X	X				04/15/01	
BANK OF AMERICA CORP /DE/	DE								X		04/16/01	
BANK OF AMERICA MORT SEC INC MORT P ASS THRU CERTS SER 2000 8	NC					X	X				12/21/00	
BARNETT AUTO TRUST 1997-A	DE								X		04/16/01	
BAXTER INTERNATIONAL INC	DE					X					05/01/01	
BAY VIEW CAPITAL CORP	DE					X					04/30/01	
BERKLEY W R CORP	DE					X	X				04/26/01	
BICO INC/PA	PA					X					04/26/01	
BIOCRIST PHARMACEUTICALS INC	DE					X	X				05/01/01	
BLACK HAWK GAMING & DEVELOPMENT CO INC	CO					X	X				04/27/01	
BOSTON SCIENTIFIC CORP	DE					X	X				04/05/01	
BPI PACKAGING TECHNOLOGIES INC	DE								X		04/30/01	
BRIGGS & STRATTON CORP	WI					X	X				04/27/01	
BRIGHT START INC	MN								X		04/18/01	
CALIF ACQUISITIONS INC	NV					X					01/27/01	
CANTRONICS CORP									X		05/01/01	AMEND
CANTRONICS CORP									X		06/30/01	
CENTURY SOUTH BANKS INC	GA					X	X				04/10/01	
CHART INDUSTRIES INC	DE								X	X	04/30/01	
CHASE CREDIT CARD MASTER TRUST	NY					X	X				04/16/01	
CHASE CREDIT CARD OWNER TRUST 2001- 1	DE					X	X				04/16/01	
CHASE MANHATTAN AUTO GRANTOR TRUST 1996-B	NY					X	X				04/16/00	
CHASE MANHATTAN AUTO OWNER TRUST 19 96-C	DE					X	X				04/16/01	
CHASE MANHATTAN AUTO OWNER TRUST 19 97-A	DE					X	X				04/16/01	
CHASE MANHATTAN AUTO OWNER TRUST 19 97-B	DE					X	X				04/16/01	
CHASE MANHATTAN AUTO OWNER TRUST 19 98-A	DE					X	X				04/16/01	
CHASE MANHATTAN AUTO OWNER TRUST 19 98-B	DE					X	X				04/16/00	
CHASE MANHATTAN AUTO OWNER TRUST 19 98-C	DE					X	X				04/16/00	
CHASE MANHATTAN AUTO OWNER TRUST 20 00-A	DE								X		04/16/01	
CHASE MANHATTAN BANK /NY/	NY					X	X				04/16/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
CHASE MANHATTAN BANK CHASE CREDIT C ARD OWNER TRUST 2000 3	DE					X	X					04/16/01	
CHASE MANHATTAN BANK USA	DE					X	X					04/16/01	
CHASE MANHATTAN BANK USA CHASE CRED IT CARD OWNER TR 1999-3	DE					X	X					04/16/01	
CHASE MANHATTAN BANK USA CHASE CRED IT CARD OWNER TR 2000-1	DE					X	X					04/16/01	
CHASE MANHATTAN BANK USA CHASE CRED IT CARD OWNER TR 2000-2	DE					X	X					04/16/01	
CHASE MANHATTAN CREDIT CARD MASTER TRUST	DE					X	X					04/16/01	
CHASE MANHATTAN HOME EQUITY LOAN TR UST 1995-1	NY					X	X					04/16/01	
CHASE MANHATTAN MARINE OWNER TRUST 1997-A	NY					X	X					04/16/01	
CHASE MANHATTAN RV OWNER TRUST 1997 -A	DE					X	X					04/16/01	
CHEMICAL FINANCIAL CORP	MI							X	X			05/01/01	
CHESAPEAKE CORP /VA/	VA									X		04/30/01	
CHESAPEAKE CORP /VA/	VA									X		05/01/01	
CHOICEONE FINANCIAL SERVICES INC	MI									X		04/30/01	
CIRCUIT SOURCE INTERNATIONAL INC	NV								X			03/13/01	AMEND
CIRUS TELECOM INC	DE				X			X				04/30/01	
CITIBANK CREDIT CARD ISSUANCE TRUST	DE							X				05/01/01	
CITIBANK CREDIT CARD MASTER TRUST I	DE							X				05/01/01	
CITIBANK NEVADA NATIONAL ASSOCIATIO N	DE							X				05/01/01	
CITIBANK SOUTH DAKOTA N A	DE							X				03/27/01	
CITIBANK SOUTH DAKOTA N A	DE							X				05/01/01	
CLECO CORP	LA					X	X					04/27/01	
CNH CAPITAL RECEIVABLES INC	DE					X	X					04/16/01	
CNH RECEIVABLES INC	DE					X	X					04/16/01	
COCA COLA ENTERPRISES INC	DE							X	X			04/30/01	
COMDIAL CORP	DE				X			X				04/24/01	
COMMODORE HOLDINGS LTD						X	X					04/20/01	
COMMUNITY BANKS INC /PA/	PA					X						04/30/01	
COMMUNITY WEST BANCSHARES /	CA					X	X					05/01/01	
COMPUTER ASSOCIATES INTERNATIONAL I NC	DE									X		04/30/01	
CONCEPTUS INC	DE							X				04/26/01	
CONECTIV	DE							X	X			05/01/01	
CONSOLIDATED DELIVERY & LOGISTICS I NC	DE		X						X			03/30/01	
CONVERSION TECHNOLOGIES INTERNATION AL INC	DE			X								04/30/01	
COOPER INDUSTRIES INC	OH							X	X			04/30/01	
CORPORATE ASSET BACKED CORP	DE								X			04/16/01	
CPI CORP	DE							X				04/24/01	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE							X	X			04/26/01	

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		1	2	3	4	5	6	7	8	9		
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE								X		04/27/01	
CSB BANCORP INC /OH	OH				X						03/31/01	
CWABS INC	DE				X	X					04/30/01	
CWMBBS INC	DE				X	X					03/30/01	
DAIMLER BENZ AUTO GRANTOR TRUST 199 7 A	DE				X	X					03/20/01	
DAIMLER BENZ VEHICLE OWNER TRUST 19 98-A	DE				X	X					03/20/01	
DANKA BUSINESS SYSTEMS PLC					X	X					05/01/01	
DETREX CORPORATION	MI				X	X					04/30/01	
DIAMOND OFFSHORE DRILLING INC	DE					X	X				04/30/01	
DOLLAR GENERAL CORP	TN				X						04/30/01	
DOUBLE EAGLE PETROLEUM CO	WY							X			05/01/01	
DVI RECEIVABLES CORP VIII	DE				X	X					04/30/01	
EAGLE CAPITAL INTERNATIONAL LTD	NV		X					X			05/01/01	
EARTHLINK INC	DE				X						04/26/01	
EBIZ ENTERPRISES INC	NV		X					X			04/16/01	
ECOLLEGE COM	DE	X									04/18/01	
ELECTRONIC BUSINESS SERVICES INC	DE				X						04/20/01	
ENSTAR INCOME GROWTH PROGRAM FIVE-A LP	GA				X						04/18/01	
ENSTAR INCOME GROWTH PROGRAM FIVE-B LP	GA				X						04/18/01	
ENSTAR INCOME GROWTH PROGRAM SIX A L P	GA				X						04/18/01	
ENSTAR INCOME PROGRAM II-1 LP	GA				X						04/18/01	
ENSTAR INCOME PROGRAM II-2 LP	GA				X						04/18/01	
ENSTAR INCOME PROGRAM IV-1 LP	GA				X						04/18/01	
ENSTAR INCOME PROGRAM IV-2 LP	GA				X						04/18/01	
ENSTAR INCOME PROGRAM IV-3 L P	GA				X						04/18/01	
ENSTAR INCOME PROGRAM 1984-1 LP	GA				X						04/18/01	
EQUITABLE RESOURCES INC /PA/	PA							X	X		04/30/01	
EQUIVEST FINANCE INC	DE				X						04/30/01	
EURO TECHNOLOGY OUTFITTERS	NV				X						01/27/01	
EXODUS COMMUNICATIONS INC	DE				X	X					04/26/01	
FACTUAL DATA CORP	CO				X	X					05/01/01	
FINANCIAL COMMERCE NETWORK INC	NV				X			X			03/27/01	AMEND
FIREPOND INC	DE		X					X			02/15/01	AMEND
FIRST BANK CORPORATE CARD MASTER TR UST	NY				X	X					04/30/01	
FIRST CHESTER COUNTY CORP	PA				X						03/31/01	
FIRST MIDWEST BANCORP INC	DE				X						04/18/01	
FIRST MIDWEST BANCORP INC	DE				X	X					04/25/01	
FIRST MIDWEST BANCORP INC	DE				X						04/25/01	AMEND
FIRST OMNI BANK CREDIT CARD MASTER TRUST								X			03/31/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 1999-C1	NY	X									04/17/01	
FIRST UNION LEH BRO BANK OF AMER CO M MOR PA TH CE SE 1998-C2	NY	X									04/18/01	
FORD MOTOR CO	DE				X						05/01/01	

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		1	2	3	4	5	6	7	8	9		
FORD MOTOR CREDIT CO	DE				X		X				05/01/01	
FORWARD INDUSTRIES INC	NY				X						05/01/01	
FUN FOR YOU INC	NV				X						01/27/01	
FURNISHING CLUB	NV				X						01/07/01	
GADZOOX NETWORKS INC	DE					X					04/30/01	
GBI CAPITAL MANAGEMENT CORP	FL	X	X					X			02/08/01	AMEND
GENERAL MOTORS CORP	DE					X					05/01/01	
GENERAL SEMICONDUCTOR INC	DE					X		X			04/06/01	
GENESEE & WYOMING INC	DE					X					05/01/01	
GEORGIA PACIFIC CORP	GA					X		X			04/30/01	
GOODRICH B F CO	NY					X		X			04/26/01	
GREENPOINT CREDIT MAN HOUSING CONT	CA					X		X			03/31/01	
TR PAS THR CERT SER 01 1												
GUARDIAN INTERNATIONAL INC	NV					X		X			04/16/01	
HALL KINION & ASSOCIATES INC	DE					X		X			05/01/01	
HALLIBURTON CO	DE					X		X			04/30/01	
HANMI FINANCIAL CORP	DE				X						04/26/01	
HASTINGS MANUFACTURING CO	MI							X	X		04/30/01	
HEALTHAXIS INC	PA							X			04/17/01	AMEND
HEALTHSOUTH CORP	DE							X	X		05/01/01	
HEXCEL CORP /DE/	DE					X		X			04/27/00	
HOST MARRIOTT CORP/	MD					X		X			04/03/01	AMEND
HOST MARRIOTT L P	DE					X		X			04/03/01	AMEND
HUNTCO INC	MO					X					04/30/01	
HUNTINGDON LIFE SCIENCES GROUP PLC									X		05/01/01	
IASIS HEALTHCARE CORP	DE								X		05/01/01	
IGI INC	DE					X					04/20/01	
IMAX CORP	A6					X		X			04/30/01	
IMPAC SECURED ASSETS CORP	CA							X			05/01/01	
INAMED CORP	DE					X		X			04/24/01	
INDEPENDENT ASSET MANAGEMENT CORP	NV				X						01/27/01	
INDUSTRIAL HOLDINGS INC	TX					X					04/26/01	
INGRAM MICRO INC	DE							X	X		05/01/01	
INLAND RETAIL REAL ESTATE TRUST INC	MD							X			02/28/01	AMEND
INTERBANK CAPITAL CORP	NV				X						01/27/01	
INTERNATIONAL FOAM SOLUTIONS INC					X			X			04/20/01	
INTERNATIONAL LEASE FINANCE CORP	CA							X			04/26/01	
INTERTRUST TECHNOLOGIES CORP	DE					X		X			04/26/01	
ISA INTERNATIONALE INC	DE				X			X			03/31/01	AMEND
IVAX CORP /DE/	FL					X					04/30/01	
JCC HOLDING CO	DE	X									04/23/01	
KEY PRODUCTION CO INC	DE					X		X			04/30/01	
KEYSTONE PROPERTY TRUST	MD							X	X		05/01/01	
KILROY REALTY CORP	MD								X		04/30/01	
LA PETITE ACADEMY INC	DE								X		04/18/01	
LABORATORY CORP OF AMERICA HOLDINGS	DE					X		X			05/01/01	
LEARNINGSTAR INC	DE					X		X			04/30/01	
LECSTAR CORP	TX				X			X			04/25/01	
LEDGER CAPITAL CORP	WI					X		X			04/30/01	
LEVCOR INTERNATIONAL INC	DE					X					05/01/01	
LIGHTNING ROD SOFTWARE INC	DE					X		X			05/01/01	
LINCOLN NATIONAL CORP	IN								X		03/31/01	

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		1	2	3	4	5	6	7	8	9		
LIQUITEK ENTERPRISES INC	NV									X	02/12/01	AMEND
LODESTAR HOLDINGS INC	DE					X					04/26/01	
LONE STAR TECHNOLOGIES INC	DE					X	X				04/30/01	
LPA HOLDING CORP	DE									X	04/18/01	
LPA SERVICES INC	DE									X	04/18/01	
LTV CORP	DE					X	X				04/30/01	
MAYORS JEWELERS INC/DE	DE					X	X				04/26/01	
MDI ENTERTAINMENT INC	DE					X	X				03/31/01	
MEDICAL DEVICE ALLIANCE INC	NV					X					04/27/01	
MERRILL CORP	MN									X	05/01/01	
MERRILL LYNCH & CO INC	DE					X	X				04/30/01	
MERRILL LYNCH DEPOSITOR INC PREFERR EDPLUS TRUST SERIES CCR-1	NY					X	X				04/25/01	
MERRILL LYNCH MORTGAGE INVESTORS IN C	DE					X	X				04/27/01	
MESTEK INC	PA					X					04/30/01	
MFB CORP	IN									X	03/31/01	
MID AMERICA APARTMENT COMMUNITIES I NC	TN									X	05/01/01	
MID ATLANTIC REALTY TRUST	MD								X	X	04/30/01	
MILLS CORP	DE					X	X		X		02/20/01	
MKS INSTRUMENTS INC	MA					X	X				04/20/01	
ML MEDIA PARTNERS LP	NY					X					04/30/01	
MODINE MANUFACTURING CO	WI					X					04/30/01	
MONEY STORE ASSET BACKED CERTIFICAT ES SERIES 1998-B						X	X				03/15/01	
MONEY STORE HOME EQUITY LOAN TRUST 1998-A	NJ					X	X				03/15/01	
MONEY STORE HOME IMPROVEMENT LOAN B ACKED CERT SERIES 1998-I						X	X				03/15/01	
MONEY STORE RESIDENTIAL TRUST 1998- I	NJ					X	X				03/15/01	
MONEY STORE TRUST 1998 C						X	X				03/15/01	
MONTANA POWER CO /MT/	MT					X	X				05/01/01	
MORGAN STANLEY ABS CAPITAL I INC	DE					X	X				04/05/01	
MORGAN STANLEY DEAN WITTER CAP I IN C DEP FOR SER 2001-TOP1	DE	X									04/16/01	
MOTOR CLUB OF AMERICA	NJ								X	X	04/30/01	
NANOPIERCE TECHNOLOGIES INC	NV					X					04/30/01	
NATIONAL PROCESSING INC	OH					X	X				04/30/01	
NATIONSBANK OF DELAWARE NA	DE					X	X				04/15/01	
NATIONSCREDIT GRANTOR TRUST 1996-1	DE					X	X				04/11/01	
NATIONSCREDIT GRANTOR TRUST 1997-1	DE					X	X				04/11/01	
NATIONSCREDIT GRANTOR TRUST 1997-2	DE					X	X				04/11/01	
NETBANK INC	GA		X						X		04/15/01	
NETOPIA INC	DE					X	X				05/01/01	
NETSILICON INC	MA								X		02/16/01	AMEND
NEXTEL COMMUNICATIONS INC	DE					X	X				05/01/01	
NEXTEL INTERNATIONAL INC	DE					X	X				05/01/01	
NORTHWEST AIRLINES CORP	DE					X	X				05/01/01	
NOTHING CORP	NV						X				01/27/01	
NPC HOLDINGS INC	NV		X								03/09/01	

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		1	2	3	4	5	6	7	8		
ENERGY INC	DE			X	X					04/25/01	
NT MEDIA CORP OF CALIFORNIA INC	DE	X		X	X	X				04/17/01	
OFFICE DEPOT INC	DE						X	X		05/01/01	
OIL DRI CORPORATION OF AMERICA	DE				X	X				04/23/01	
ONYX ACCEPTANCE OWNER TRUST 2001-A	DE				X					03/31/01	
OROAMERICA INC	DE				X	X				05/01/01	
PARACELSUS HEALTHCARE CORP	CA				X	X				04/23/01	
PEN HOLDINGS INC	TN				X	X				04/23/01	
PETMED EXPRESS INC	FL				X					04/24/01	
PFSWEB INC	DE				X					04/30/01	
PIERCE INTERNATIONAL DISCOVERY INC	NV	X	X		X					04/19/01	AMEND
PJ AMERICA INC	DE				X					05/01/01	
PMC SIERRA INC	DE	X								04/27/01	
POINT WEST CAPITAL CORP	DE				X					04/27/01	
POWERCOLD CORP	NV	X								04/20/01	
PPL CORP	PA				X					04/23/01	
PREFERRED VOICE INC	DE				X	X				03/30/01	
PREMIERWEST BANCORP	OR	X					X			04/13/01	
PROCTER & GAMBLE CO	OH				X					05/01/01	
PROGRESS FINANCIAL CORP	DE				X					04/30/01	
PROMOTIONS COM INC	DE				X	X				04/24/01	
QUAKER OATS CO	NJ				X	X				05/01/01	
QUOKKA SPORTS INC	DE				X	X				04/27/01	
RALCORP HOLDINGS INC /MO	MO				X	X				05/01/01	
RAMEX SYNFUELS INTERNATIONAL INC	NV				X		X			04/23/01	
RAMEX SYNFUELS INTERNATIONAL INC	NV				X		X			05/01/01	AMEND
RENCO STEEL HOLDINGS INC	OH					X				04/30/01	
REPUBLIC SERVICES INC	DE					X	X			04/30/01	
RESIDENTIAL ACCREDIT LOANS INC	DE					X				04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/18/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/18/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE						X			04/25/01	
RESIDENTIAL ASSET SECURITIES CORP	DE					X				04/25/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X				04/25/01	

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		1	2	3	4	5	6	7	8	9			
RESIDENTIAL FUNDING MORTGAGE SECURITIES II INC	DE					X						04/20/01	
RESMED INC	DE									X		02/16/01	AMEND
RIDDELL SPORTS INC	DE					v				X		04/27/01	
ROHN INDUSTRIES INC	DE									X	X	04/30/01	
RUB INVESTMENTS LTD	NV					X						01/27/01	
RURAL METRO CORP /DE/	DE					X			X		X	04/16/01	
SAFE TECHNOLOGIES INTERNATIONAL INC	DE					X						05/01/01	
SANGSTAT MEDICAL CORP	DE					X			X			05/01/01	
SANTA FE GAMING CORP	NV					X						04/20/01	
SATCON TECHNOLOGY CORP	DE									X		10/21/99	AMEND
SAVEYOUTIME COM INC	NV							X				01/27/01	
SBS TECHNOLOGIES INC	NM							X				04/30/01	
SCIENTIFIC GAMES CORP	DE							X				04/27/01	
SECURED INCOME L P	DE							X				03/31/01	
SERVICE MERCHANDISE CO INC	TN							X				02/26/01	
SMARTERKIDS COM INC	DE	X								X		04/30/01	
SOFTLOCK COM INC	DE							X				05/01/01	
SOLECTRON CORP	DE							X	X			04/30/01	
SONICWALL INC	CA							X	X			04/19/01	
SONOSITE INC								X	X			04/30/01	
SPACEDEV INC	CO							X				04/16/01	
SPRINGS INDUSTRIES INC	SC							v		X		04/24/01	
ST PAUL COMPANIES INC /MN/	MN							X				04/26/01	
STATEFED FINANCIAL CORP	DE							X	X			04/24/01	
STRUCTURED ASSET SECURITIES CORP	DE							X	X			04/26/01	
STRUCTURED ASSET SECURITIES CORP	DE							X	X			04/26/01	
STRUCTURED ASSET SECURITIES CORP	DE							X	X			04/27/01	
STRUCTURED ASSET SECURITIES CORP	DE							X	X			04/27/01	
SUPREME HOSPITALITY	NV							X				04/25/01	
SWANK INC	DE		X									04/30/01	
SWEETWATER FINANCIAL GROUP INC								X		X		04/12/01	AMEND
SYMANTEC CORP	DE							X	X			05/01/01	
TAC ASSET CORP	NV							X				01/27/01	
TAKE A RIDE INC	NV							X				01/27/01	
TCPI INC	FL							X				05/01/01	
TECHSYS INC	NJ							X	X			04/12/01	
TELECORP PCS INC /VA/								X	X			04/24/01	
TELL A TALE INC	NV							X				01/27/01	
TIMBERLINE BANCSHARES INC	CA							X	X			04/18/01	AMEND
TIMBERLINE BANCSHARES INC	CA							X	X			04/18/01	AMEND
TOO LATE FINANCIAL CORP	NV							X				01/27/01	
TOYOTA AUTO FINANCE RECEIVABLES LLC	DE							X	X			04/30/01	
TOYOTA AUTO LEASE TRUST 1997-A	CA							X	X			04/25/01	
TOYOTA AUTO LEASE TRUST 1998 C	CA							X	X			04/25/01	
TOYOTA AUTO LEASE TRUST 1998-B	CA							X	X			04/25/01	
TOYOTA MOTOR CREDIT RECEIVABLES CORP	CA							X	X			04/16/01	
P TOYOTA MOTOR CREDIT RECEIVABLES CORP	CA							X	X			04/16/01	
P TRANSOCEAN SEDCO FOREX INC	TX									X		04/30/01	
TRIAD HOSPITALS INC	DE							X	X			04/27/01	

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		1	2	3	4	5	6	7	8	9		
TRICORD SYSTEMS INC /DE/	DE					X					04/29/01	
TRIDON ENTERPRISES INC	CO					X					04/10/01	
TRIMOL GROUP INC	DE								X		02/28/01	AMEND
TRINITY ENERGY RESOURCES INC		X							X		04/27/01	
TRISM INC /DE/	DE					X		X			04/27/01	
TRITEL COMMUNICATIONS INC	DE				X			X			04/24/01	
TRITEL FINANCE INC	DE				X			X			04/24/01	
TRITEL INC	DE				X			X			04/24/01	
TRITEL PCS INC	DE				X			X			04/24/01	
TRUE NORTH COMMUNICATIONS INC	DE					X		X			05/01/01	
UNITED FINANCIAL HOLDINGS INC	DE					X					04/01/01	
UNITED RENTALS INC /DE	DE							X		X	04/27/01	
UNITED RENTALS NORTH AMERICA INC	DE							X		X	04/27/01	
UNIVERSAL ACCESS INC	DE					X		X			04/24/01	AMEND
USBANCORP INC /PA/	PA	X									04/30/01	
USBANCORP INC /PA/	PA	X									05/01/01	
VALUSALES COM INC	FL				X						04/30/01	AMEND
VANITY ENTERPRISES INC	NV				X						01/27/01	
VCM TECHNOLOGY LTD	NV				X						01/27/01	
VERTEX PHARMACEUTICALS INC / MA	MA					X		X			04/29/01	
VISTA GOLD CORP						X					04/30/01	
VISX INC	DE					X		X			04/25/01	
VOLT INC	NV					X					04/23/01	
WACHOVIA CORP/ NC	NC							X		X	04/30/01	
WAMU MORTGAGE PASS THROUGH CERT SER IES 2001-5	DE					X		X			05/01/01	
WASHINGTON MUTUAL INC	WA									X	04/26/01	
WASHINGTON MUTUAL MOR SEC CORP MOR PASS THRU CERT SER 2001-3	DE					X		X			05/01/01	
WCI STEEL INC	OH					X					04/30/01	
WEINGARTEN REALTY INVESTORS /TX/	TX					X					01/29/01	AMEND
WELLS FARGO ASSET SEC CORP MORT PAS S THR CERT SER 2000-13	DE					X		X			11/30/00	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			04/18/01	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X			04/30/01	
WFS FINANCIAL 2001-A OWNER TRUST						X		X			04/20/01	
WILLIAMS COMPANIES INC	DE									X	05/01/01	
WOLVERINE TUBE INC	DE					X		X			04/24/01	
WORLDCOM INC/GA//	GA							X			05/01/01	
WORLD PAGES COM INC	DE					X		X			04/26/01	
WORLDWIDE XCEED GROUP INC	DE			X		X		X			04/26/01	
XO COMMUNICATIONS INC	DE					X		X			04/25/01	
XTRA CORP /DE/	DE					X					05/01/01	
YFC 355 CORP	NV					X					01/27/01	
YONKERS FINANCIAL CORP	DE					X		X			04/20/01	
YONKERS FINANCIAL CORP	DE					X		X			04/25/01	
YOUR DOMAIN COM	NV					X					01/27/01	
ZANY BRAINY INC	PA					X					04/30/01	
21ST CENTURY INSURANCE GROUP	CA					X					04/13/01	
9278 COMMUNICATIONS INC	DE					X		X			04/24/01	