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# SEC NEWS DIGEST

Issue 2001-188

September 28, 2001

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## COMMISSION ANNOUNCEMENTS

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### FEE RATE ADVISORY #1

When fiscal year 2002 starts on October 1, 2001, the Securities and Exchange Commission (SEC) will be operating under a continuing resolution projected to run through October 16. Therefore, the fee rate on filings made pursuant to Section 6(b) of the Securities Act of 1933 will remain at the current rate of \$250 per \$1,000,000.

The Commission will issue further notices as appropriate to keep filers and registrants informed of developments affecting the Section 6(b) fee rate. This information will be posted at the SEC's Internet web site at <http://www.sec.gov>.

Please contact the Filer Support Unit in the Office of Filings and Information Services at (202) 942-8900 if you have any questions. (Press Rel. 2001-105)

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## RULES AND RELATED MATTERS

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### PROPOSED MANDATED EDGAR FILING RULES FOR FOREIGN ISSUERS

The Commission is proposing for public comment rule and form amendments that would require foreign private issuers and foreign governments to file electronically their securities documents through the Commission's Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system. Currently the Commission's rules only permit, but do not require, foreign issuers to file their securities documents on EDGAR. By mandating the electronic filing of foreign issuers' securities documents on EDGAR, the Commission seeks to achieve the same investor benefits and the same efficiencies in information transmission, dissemination, retrieval and analysis realized since it mandated EDGAR filing for domestic issuers. Please submit your comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549-0609. You also may submit your comments electronically at the following e-mail address: [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Your comment letter should refer to File No. S7-18-01. Include

this file number in the subject line if you use electronic mail. We will make comment letters available for public inspection in the Commission's Public Reference Room located at 450 Fifth Street, N.W. Washington, D.C. 20549. We will post electronically submitted comment letters on our Internet web site (<http://www.sec.gov>). FOR FURTHER INFORMATION CONTACT: Elliot Staffin at (202) 942-2990. (Release Nos. 33-8016, 34-44868, International Series Release No.1250; File No. S7-18-01)

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## **ENFORCEMENT PROCEEDINGS**

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### **IN THE MATTER OF AUBREY O'CONNOR, ET AL.**

An Administrative Law Judge today issued an Initial Decision in Administrative Proceeding 3-9327, Aubrey O'Connor. Prior to the hearing, the proceeding was discontinued as to Respondent James Winter, and Respondents Aubrey O'Connor, Rick Pierson, and Gregory Bowen submitted settlement offers, which were accepted by the Commission. The hearing proceeded as to Respondent Kenneth Ward only. The initial decision held that Ward, a registered representative of Government Securities Corporation of Texas, did not violate Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934, or Rule 10b-5 thereunder, when he recommended and sold collateralized mortgage obligations known as inverse floaters to two public clients. The initial decision dismissed the administrative proceeding as to all allegations against Ward. (Initial Decision No. 193; File No. 3-9327)

### **CEASE AND DESIST ORDER ISSUED AGAINST BRANDMAKERS AND GEOFFREY WILLIAMS**

The Commission today instituted and simultaneously settled cease and desist proceedings against Brandmakers, Inc. and its Chief Executive Officer, Geoffrey A. Williams, an Atlanta area resident. Brandmakers is a small, Georgia-based manufacturer and seller of electronic games and vending machines, pagers, and provider of email service. Brandmakers and Williams consented to the entry of cease-and-desist orders against them without admitting or denying the Order's findings. In its Order, the Commission found that the respondents made a series of false and misleading disclosures in press releases and in the company's Form 10-KSB filed on October 11, 2000, for the period ending June 30, 2000. Brandmakers disseminated the press releases through a wire service and Brandmakers's Internet site. The respondents misrepresented material information concerning the manufacture and sales of one of Brandmakers's products, the Laser Q, the viability and capability of its former multimedia division, Splash Studios, and the status and parties to a proposed sale of a controlling interest in Brandmakers to a public company. The Commission found that Brandmakers committed violations of Sections 10(b) and 13(a) of the Exchange Act and Rules 10b-5, 12b-20, and 13a-1 and that Williams committed violations of Section 10(b) of the Exchange Act and Rule 10b-5 and

caused Brandmakers to violate Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-1. (Rel. 34-44856; File No. 3-10588)

**CHARLES SPRINGER, ROBERT HAUGEN AND HAUGEN, SPRINGER & CO., PC,  
BARRED FROM PRACTICE BEFORE THE COMMISSION AND CEASE AND DESIST  
ORDER ENTERED AGAINST SPRINGER**

On September 27, the Commission entered an order pursuant to Rule 102(e) of the Commission's Rules of Practice barring Haugen, Springer & Co., PC, a Colorado accounting firm, and its two shareholders Charles K. Springer, of Highlands Ranch, Colorado, and Robert S. Haugen, of Englewood, Colorado, (Auditors) from appearing or practicing before the Commission as accountants based on their engaging in improper professional conduct by recklessly violating applicable professional standards. The Commission also entered a cease and desist order against Springer for failing to report fraud and for willfully aiding and abetting violations of the antifraud and reporting provisions of the federal securities laws.

Haugen, Springer & Co., PC issued unqualified audit reports on 1996 through 1999 financial statements filed by Vari-L Company, Inc. (Vari-L), a Denver, Colorado company that designs and manufactures components for wireless telecommunications. The Commission, in a separate action filed against the company, charged Vari-L and its officers with engaging in a massive financial fraud. The Commission alleged that Vari-L filed materially misstated financial statements with the Commission that overstated revenue, earnings, and assets in order to falsely report income instead of a loss each period from 1996 through the first quarter of 2000. For example, Vari-L's March 31, 2000 balance sheet was overstated by \$39 million or 132% as a result of the company overstating reported income for the quarter and in prior financial statements. Vari-L's accounting misstatements resulted in Vari-L reporting income of \$17.1 million from 1996 through the quarter ended March 31, 2000 instead of an actual \$14.4 million loss for the same period.

The Commission found the Auditors failed to conduct the 1996 through 1999 audits of Vari-L's financial statements in compliance with generally accepted auditing standards (GAAS). Specifically, the order found that the Auditors failed to obtain sufficient competent evidential matter in the area of revenue recognition, capitalized costs, and inventory; they demonstrated a lack of due professional care and professional skepticism in the areas of revenue, long-term assets, and inventory; and they violated the standards of reporting. The Commission also found that Springer knew in 1998 that Vari-L had or may have improperly recognized \$1.3 million of revenue in 1997 but failed to inform Vari-L's audit committee of the false revenue.

The order provides that Haugen and Haugen, Springer & Co. may apply for reinstatement after three years, and Springer may apply for reinstatement after ten years. In addition, Springer was ordered to cease and desist from committing or causing any violations and any future violations of Sections 10A, 10(b), and 13(a) of the Securities Exchange Act of 1934, and Rules 10b-5, 12b-20 and 13a-1 thereunder. All of the respondents consented

to the entry of the Order without admitting or denying its findings. (Rel. 34-44858; AAE Rel. 1456; File No. 3-10589)

**FORMER CHAIRMAN OF VARI-L COMPANY, JOSEPH KISER, ORDERED TO CEASE AND DESIST AND DISGORGE \$58,000**

On September 27, the Commission ordered Joseph H. Kiser (Kiser), the former chairman of the board of directors of Vari-L Company, Inc., to cease and desist from committing or causing violations of the reporting provisions and the proxy rules of the federal securities laws and to disgorge \$58,000 in undisclosed compensation he received from Vari-L during 1999. In the Order, the Commission found that Kiser knew or should have known that Vari-L lacked accounting procedures and internal controls to prevent financial fraud at that company. Additionally, the Commission found that Kiser failed to ensure that Vari-L disclosed \$58,000 in compensation and benefits he received in 1999. Vari-L, a company that designs and manufactures components for wireless telecommunications, is headquartered in Denver, Colorado. Kiser is a resident of Aurora, Colorado.

The Commission, in a separate action filed against the company, charged Vari-L and its officers with engaging in a massive financial fraud. The Commission alleged that Vari-L filed materially misstated financial statements with the Commission that overstated revenue, earnings, and assets in order to falsely report pretax income instead of a pretax loss for each period from 1996 through the first quarter of 2000. For example, Vari-L's March 31, 2000 balance sheet was overstated by \$39 million or 132% as a result of the company overstating reported pretax income for the quarter and in prior financial statements. Vari-L's accounting misstatements resulted in Vari-L reporting cumulative pretax income of \$17.1 million from 1996 through the quarter ended March 31, 2000 instead of a \$14.4 million cumulative pretax loss for the same period.

In the Order, the Commission found that Kiser, as chairman of Vari-L's board of directors, failed to take adequate steps to implement internal accounting controls sufficient to allow the preparation of Vari-L's financial statements in conformity with generally accepted accounting principles. The Order also found that on April 27, 2000, Vari-L filed a definitive proxy statement on Form 14-A seeking, among other things, the re-election of Kiser to Vari-L's board of directors. According to the Order, Kiser signed the proxy statement disclosing that in 1999 Kiser received a total of \$370,000 in salary and bonus and \$92,322 in other annual compensation but he failed to take adequate steps to ensure that the proxy statement fully disclosed all compensation he received. The Commission found that the proxy statement failed to disclose an additional \$58,000 of compensation Kiser received in 1999 including \$8,000 for insurance premiums on Kiser's personal antique gun and auto collections, \$11,000 for tax preparation and estate planning services, \$16,000 for personal use of a company auto, \$18,000 of debt forgiveness, and \$5,000 for disability and life insurance.

Kiser was ordered to cease and desist from causing any violation and any future violation of Sections 13(b)(2)(B) and 14(a) of the Exchange Act and Rules 14a-3 and 14a-9 thereunder. Kiser was ordered to pay disgorgement of \$58,000 plus prejudgment interest

representing the amount of undisclosed compensation and benefits he received. Kiser consented to the entry of the Order without admitting or denying its findings. (Rel. 34-44859; AAE Rel. 1457; File No. 3-10590)

### **PERMANENT INJUNCTIONS ORDERED AGAINST WARPNET HOLDINGS, LLC, WARPNET, INC., AND KEVIN TAUBER**

On July 9, 2001, the Honorable Dee Benson, U.S. District Judge, District of Utah, permanently enjoined WARPnet Holdings, WARPnet, Inc., and Kevin A. Tauber from 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 thereunder. The judgment further ordered the defendants to disgorge \$131,290.75. In addition, Tauber was ordered to disgorge an additional \$8,300.75.

The Court found that WARPnet and Tauber solicited funds from investors by selling "units" or "profits interest" of WARPnet or companies associated with WARPnet. The Court further found that Tauber raised approximately \$100,000 from investors by claiming that he "personally knew" and was "good friends with" Utah Governor, Michael O. Leavitt, and Gordon B. Hinckley, president of the Church of Jesus Christ of Latter-day Saints. Among many other material misrepresentations, Tauber further stated that his company had signed an agreement with four major television networks, the Salt Lake Organizing Committee for the 2002 Winter Games and the Western Governors University, none of whom had ever personally or professionally heard of Tauber or WARPnet. [SEC v. WARPnet Holdings, et al., Civil Action No. 2:98CV884B (USDC Utah)] (LR-17157)

### **INVESTMENT ADVISER JAMES SALTZMAN SETTLES SECURITIES FRAUD DISTRICT COURT ACTION AND ADMINISTRATIVE PROCEEDING**

The Commission announced that on September 19, 2001, the United States District Court for the Eastern District of Pennsylvania entered an Order enjoining James S. Saltzman, the former chairman of the board, assistant secretary, and treasurer of Madison Monroe, Inc., an investment adviser registered with the Commission, and the former managing general partner and investment adviser of Saltzman Partners, L.P. (Saltzman Partners), a Pennsylvania limited partnership, from violating Sections 17(a)(2) and 17(a)(3) of the Securities Act of 1933 and Section 206(2) of the Investment Advisers Act of 1940. The Order also required Saltzman to pay disgorgement plus prejudgment interest in the amount of \$1,920,340, and a civil penalty in the amount of \$50,000. Saltzman consented to the entry of the Order, without admitting or denying the allegations in the Commission's Complaint.

Also on September 25, 2001, the Commission instituted and settled an Administrative Proceeding against Saltzman pursuant to Section 203(f) of the Advisers Act based upon the entry of the injunction. Saltzman consented to the entry of an Order suspending him from association with any investment adviser for a period of twelve months.

The Commission's district court Complaint alleged that from at least 1994 through February 4, 2000, Saltzman, as investment adviser to Saltzman Partners, violated the securities laws at issue by failing to disclose material information relating to loans to him by Saltzman Partners in annual financial statements of Saltzman Partners that were sent to the limited partners, namely, that he had taken out approximately \$1.78 million in loans from Saltzman Partners, that by 1999 the loans amounted to approximately 20% of Saltzman Partners' assets, and that the loans violated specific terms of the loan provisions in the governing Partnership Agreement and Private Placement Memorandum. Prior to the entry of the Final Judgment and Order, Saltzman fully repaid with interest the loans he had taken from Saltzman Partners, thus satisfying the Order of disgorgement by the District Court. [SEC v. James S. Saltzman, USDC, EDPA, Civil Action No. 00 CV 2468] (LR-17158); (Administrative Proceeding - Rel. IA-1976; File No. 3-10593)

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## **SELF-REGULATORY ORGANIZATIONS**

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### **IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGES**

A proposed rule change (SR-CBOE-2001-54) by the Chicago Board Options Exchange to extend for six months the pilot program that provides for the elimination of position and exercise limits for SPX, OEX, DJX index options as well as for FLEX options overlying these indexes 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 October 1. (Rel. 34-44837)

A proposed rule change (SR-NASD-2001-61) submitted by the National Association of Securities Dealers, through its subsidiary, The Nasdaq Stock Market, Inc., to provide Nasdaq issuers temporary relief from listing requirements relating to the bid price for continued inclusion and the market value of the public float, has been filed and become immediately effective pursuant to Rule 19b-4 under the Securities Exchange Act of 1934. (Rel. 34- 44857)

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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 WTAA INTERNATIONAL INC /FL/, 1027 S RAINBOW BLVD, UNIT 391, LAS VEGAS, NV 89145 (702) 341-6622 - 1,698,666 (\$1,361,996) COMMON STOCK. (FILE 333-69672 - SEP. 20) (BR. 9)

S-8 CONSOLIDATED MEDICAL MANAGEMENT INC, 11829 FLORIDA BLVD, BATON ROUGE, LA 70815 (225) 226-9584 - 5,000,000 (\$275,000) COMMON STOCK. (FILE 333-69676 - SEP. 20) (BR. 4)

S-8 CEL SCI CORP, 8229 BOONE BLVD STE 802, VIENNA, VA 22182 (703) 506-9460 - 3,200,000 (\$4,256,000) COMMON STOCK. (FILE 333-69678 - SEP. 20) (BR. 1)

S-3 FEDERATED DEPARTMENT STORES INC /DE/, 7 W SEVENTH ST, CINCINNATI, OH 45202 (212) 494-1602 (FILE 333-69682 - SEP. 20) (BR. 2)

S-8 GIGA TRONICS INC, 4650 NORRIS CANYON ROAD, SAN RAMON, CA 94583 (925) 328-4650 - 120,000 (\$354,240) COMMON STOCK. (FILE 333-69688 - SEP. 20) (BR. 5)

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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	BK ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
AAMES CAPITAL CORP	CA					X	X					09/21/01	
AAMES MORTGAGE TRUST 2001 1 MORTGAG E PASS THR CERTS SE 01 1	DE	X										08/27/01	
AAMES MORTGAGE TRUST 2001-2 MORT PA SS THR CERT SER 2001-2	DE	X										08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-AQ1 AS BA PA TH CE	DE	X										08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-AQ1 AS BA PA TH CE	DE	X										08/27/01	
ACE SECURITIES CORP HO EQ LO TR SE 2001-NC1 AS BA PA TH CE	DE	X										08/27/01	
ACTIVE IQ TECHNOLOGIES INC	CO		X						X			09/18/01	
ACXIOM CORP	DE					X						09/21/01	
ADVANTICA RESTAURANT GROUP INC	DE					X						09/19/01	
AGL RESOURCES INC	GA							X	X			09/20/01	
AMERICAN RIVER HOLDINGS	CA					X		X				09/20/01	
AMERICAN RIVER HOLDINGS	CA					X		X				09/21/01	
AMERIQUEST MORT SEC INC FLOAT RATE MORT PA TH CER SER 2001-1	DE	X										08/27/01	
AMERITRADE HOLDING CORP	DE		X						X			09/06/01	
AMERON INTERNATIONAL CORP	DE	X										09/19/01	
AMTRAN INC	IN					X		X				09/21/01	
ANNALY MORTGAGE MANAGEMENT INC	MD					X		X				09/21/01	
ANTIGENICS INC /DE/	DE					X						09/21/01	
ASHTON TECHNOLOGY GROUP INC	DE					X						09/21/01	
ASSET BACKED FUND CORP MORT LN ASSE T BCKD CERT SER 2001-AQ1	DE	X										08/20/01	
ASSET BACKED SEC CORP HOME EQUITY L OAN TR 2001-HE1	DE	X										09/15/01	
ASSOCIATES CREDIT CARD MASTER NOTE TRUST								X				08/31/01	
ASSOCIATES CREDIT CARD RECEIVABLES CORP	DE							X				08/31/01	
ATRIUM COMPANIES INC	DE		X						X			09/20/01	
AUDIO VISUAL SERVICES CORP	DE					X		X				09/18/01	
AVID SPORTSWEAR & GOLF CORP	NV							X				09/11/01	
BANK OF AMERICA MORTGAGE SECURITIES INC	DE					X		X				09/21/01	
BEAR STEARNS HOME LN OWN TR 2001-A HOME LN BCKD NT SR 2001-A	DE							✓	X			09/17/01	
BMW AUTO LEASING LLC									X			09/25/01	
BMW MANUFACTURING LP									X			09/25/01	
BMW VEHICLE LEASE TRUST 2000-A									X			09/25/01	
BOYD BROS TRANSPORTATION INC	DE					X			X			09/17/01	
BRYAN COLLEGE STATION FINANCIAL HOL DING CO	DE							X	X			09/20/01	
CAPITAL ONE FINANCIAL CORP	VA									X		09/21/01	
CARNIVAL CORP	DE							X	X			09/20/01	
CASCADE CORP	OR							X				09/20/01	
CENDANT MORTGAGE CORP MORT PASS THR OUGH CERT SERIES 2001-6	DE							X	X			07/25/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
CENTRAL EUROPEAN MEDIA ENTERPRISES LTD						X						09/21/01	
CHALONE WINE GROUP LTD	CA					X	X					08/31/01	
CITIBANK CREDIT CARD ISSUANCE TRUST	DE					X						08/28/01	
CITIBANK CREDIT CARD MASTER TRUST I	DE					X						08/28/01	
CITIBANK NEVADA NATIONAL ASSOCIATIO N	DE					X						08/28/01	
CITIBANK SOUTH DAKOTA N A	DE					X						08/28/01	
CITIBANK SOUTH DAKOTA N A	DE					X						08/28/01	
CITIZENS COMMUNICATIONS CO	DE					X	X					09/21/01	
CNA SURETY CORP	DE					X	X					09/21/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X					09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X					09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X					09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X					09/17/01	
CONSECO FINANCE SECURITIZATIONS COR P	DE					X	X					09/17/01	
CONTINENTAL AIRLINES INC /DE/	DE					X						09/21/01	
CONTINENTAL RESOURCES INC	OK						X					07/09/01	AMEND
CONVERA CORP	DE					X						09/20/01	
COOPER INDUSTRIES INC	OH						X	X				09/21/01	
COUNTRYWIDE HOME LOAN TRUST HOME LO AN BAC NO SER 2001-HLV1	NY	X										09/24/01	
CRAIG JENNY INC /DE	DE		X				X					07/31/01	
CSFB ABS TRUST SERIES 2001 HE12	DE					X	X					06/25/01	
CURIS INC	DE					X	X					09/20/01	
DELTA FUNDING CORP HOME EQUITY LOAN ASSET BK CERT SER 2001-1	NY	X										09/17/01	
DELTATHREE INC	DE					X						09/24/01	
DOLLAR GENERAL CORP	TN					X		X				09/21/01	
DOW CHEMICAL CO /DE/	DE					X						09/21/01	
E MACHINERY NET INC	DE					X	X					09/18/01	
EBIZ ENTERPRISES INC	NV		X									09/21/01	
ELCOR CORP	DE					X	X					09/21/01	
EMPEROR PENGUIN INC	NY					X	X	X				09/10/01	AMEND
EMPEROR PENGUIN INC	NY					X						09/10/01	
EMPIRE DISTRICT ELECTRIC CO	KS					X						09/21/01	
EXABYTE CORP /DE/	DE					X						09/04/01	
EXECUTIVE HELP SERVICES INC	DE					X	X					09/30/01	
FERRO CORP	OH		X				X					09/07/01	
FIBERSTARS INC /CA/	CA					X	X					09/20/01	
FINAN AS SEC CP SDVW HM EQ LN TR 20 01-2 AS BK CER SER 2001-2	DE	X										08/27/01	
FINANCIAL ASSET SE CP SOUNDVIEW HM EQ LN AS BK CER SE 2001-1	DE	X										09/17/01	
FINANCIAL SERVICES VEHICLE TRUST								X				09/25/01	
FIRST BANK CORPORATE CARD MASTER TR UST	NY					X	X					09/21/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
FIRST MIDWEST BANCORP INC	DE				X	X					09/21/01	
FIRST STERLING BANKS INC	GA				X	X					09/21/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 2000-C2	NY	X									09/17/01	
FIRST UNION COMMERCIAL MORTGAGE PAS S THR CER SER 2001-C2	NC	X									09/27/01	
FOREST CITY ENTERPRISES INC	OH				X						09/21/01	
FOREVER ENTERPRISES INC	TX			X		X					08/31/01	AMEND
FRANKLIN RECEIVABLES LLC	DE				X	X					08/31/01	
FRD ACQUISITION CO	DE				X						09/19/01	
FUSION FUND INC /DE/	DE				X	X					08/02/01	AMEND
G&L REALTY CORP	MD				X	X					09/20/01	
GASCO ENERGY INC	NV						X	X			09/21/01	
GENERAL MOTORS CORP	DE				X						09/20/01	
GLOBAL AXCESS CORP	NV					X					06/30/01	AMEND
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN				X	X					09/17/01	
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN				X	X					09/17/01	
GREEN TREE FLOORPLAN RECIEVABLES MA STER TRUST	MN				X	X					09/17/01	
GREENWICH CAP ACC INC HARBORVW MOR LN TR 2001-1 MOR LN PS TH	DE	X									08/21/01	
GREENWICH CAPITAL ACC INC HARBORVW MOR LN TR 2000-2	DE	X									08/21/01	
HARDINGE INC	NY				X	X					09/20/01	
HEALTHCENTRAL COM	DE				X	X					09/18/01	
HONDA AUTO LEASE TRUST 1999A	DE				X	X					08/31/01	
HONDA AUTO RECEIVABLES 1999-1 OWNER TRUST	DE				X	X					08/31/01	
HONDA AUTO RECEIVABLES 2000-1 OWNER TRUST	DE				X	X					08/31/01	
HONDA AUTO RECEIVABLES 2001-1 OWNER TRUST	DE				X	X					08/31/01	
HONDA AUTO RECEIVABLES 2001-2 OWNER TRUST	DE				X	X					08/31/01	
HYPERFEED TECHNOLOGIES INC	DE				X						09/17/01	
INPUT OUTPUT INC	DE			X		X					09/14/01	
INSURANCE MANAGEMENT SOLUTIONS GROU P INC	FL				X	X					09/20/01	
INTERFOODS OF AMERICA INC	NV	X					X				05/17/99	AMEND
INTRAWARE INC	DE				X	X					08/31/01	
INVESTORS CAPITAL HOLDINGS LTD	MA			X		X					09/21/01	
JDA SOFTWARE GROUP INC	DE	X					X				09/07/01	
KERR MCGEE CORP /DE/	DE				X						09/21/01	
LABORATORY CORP OF AMERICA HOLDINGS	DE				X	X					09/21/01	
LACLEDE GAS CO	MO				X	X					09/20/01	
LAS VEGAS GAMING INC	NV						X				08/29/01	
MDU RESOURCES GROUP INC	DE	X									09/30/01	
MEDINEX SYSTEMS INC	DE	X					X				09/22/01	
MERISTAR HOSPITALITY CORP	MD				X	X					09/21/01	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
MERISTAR HOSPITALITY OPERATING PART NERSHIP LP	DE					X	X					09/21/01	
MMCA AUTO OWNER TRUST 1999-2	DE					X	X					09/17/01	
MMCA AUTO OWNER TRUST 2000-1	DE					X	X					09/17/01	
MMCA AUTO OWNER TRUST 2000-2	DE					X	X					09/17/01	
MMCA AUTO OWNER TRUST 2001 2	DE					X	X					09/17/01	
MMCA AUTO OWNER TRUST 2001-1	DE					X	X					09/17/01	
MOMENTUM BUSINESS APPLICATIONS INC	DE					X	X					09/20/01	
MORGAN STANLEY DEAN WITTER & CO	DE					X	X					09/21/01	
MOTOR CLUB OF AMERICA	NJ							X	X			09/21/01	
NABI /DE/	DE		X					X				09/06/01	
NABI /DE/	DE					X						09/19/01	
NATIONAL FUEL GAS CO	NJ					X	X					09/19/01	
NEORX CORP	WA					X						09/13/01	
NORTH FORK BANCORPORATION INC	DE					X	X					09/17/01	
NORTH FORK BANCORPORATION INC	DE					X	X					09/20/01	
NORTH LILY MINING CO	UT			X		X						09/06/01	
NRG ENERGY INC	DE					X	X					09/20/01	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST 2000-D	NV					X	X					09/15/01	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST 2001-C	NV					X	X					09/15/01	
OM GROUP INC	DE		X					X				09/21/01	
OMI TRUST 2000-C	NC					X	X					09/15/01	
OPTICON MEDICAL INC	CO					X	X					09/21/01	
OREGON TRAIL FINANCIAL CORP	OR					X	X					09/21/01	
PATHBIOTEK DIAGNOSTICS INC/TX	TX		X	X		X	X					09/19/01	
PENTON MEDIA INC	DE					X	X					09/20/01	
PEOPLES BANCORP OF NORTH CAROLINA I NC	NC					X						09/18/01	
PLUS SOLUTIONS INC	NV		X			X	X					09/05/01	
PMA CAPITAL CORP	PA					X	X					09/20/01	
PRICELINE COM INC	DE					X			X			09/18/01	
PS BUSINESS PARKS INC/CA	CA							X	X			09/21/01	
PVAXX CORP	CO						X					06/30/01	AMEND
RAILWORKS CORP	DE			X				X				09/20/01	
RCN CORP /DE/	DE					X	X					09/21/01	
REDDING BANCORP	CA					X	X					09/21/01	
REDWOOD EMPIRE BANCORP	CA					X						09/21/01	
RELIABLE POWER SYSTEMS INC	CO					X	X					09/06/01	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE					X	X					09/21/01	AMEND
RHYTHMS NET CONNECTIONS INC	DE					X						09/21/01	
SAFESCIENCE INC	NV					X	X					09/19/01	
SELIGMAN NEW TECHNOLOGIES FUND II I NC	MD							X	X			09/18/01	
SELIGMAN NEW TECHNOLOGIES FUND INC								X	X			09/18/01	
SEMTECH CORP	DE					X	X					09/20/01	
SERACARE INC	DE					X	X					09/19/01	
SERACARE LIFE SCIENCES INC						X	X					09/19/01	
SITE TECHNOLOGIES INC	CA					X	X					09/24/01	
SOUTHERN STATES POWER CO INC	CA		X									09/05/01	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
STERLING CHEMICAL INC	DE					X	X					09/14/01	
STERLING CHEMICALS HOLDINGS INC /TX	DE					X	X					09/14/01	
/													
STRUCTURED ASS MO INV INC WSH MUT M	DE	X										08/27/01	
O L T M O P T H C E S E 01-1													
SULPHCO INC	NV						X	X				09/12/01	
SUNTERRA CORP	MD					X	X					09/19/01	
SYNDICATION NET COM INC	DE	X										10/13/00	AMEND
TALK AMERICA	DE					X	X					09/19/01	
TESORO PETROLEUM CORP /NEW/	DE		X			X	X					08/27/01	
TRACTOR SUPPLY CO /DE/	DE					X		X				09/17/01	
TRANSPORTATION SAFETY LIGHTS INC		X										09/11/01	AMEND
TRANSPORTATION SAFETY LIGHTS INC		X										09/21/01	
TXU CORP /TX/	TX					X						09/11/01	
TXU ELECTRIC CO	TX					X						09/11/01	
UBICS INC	DE		X					X				09/06/01	
UNIVERSAL BANK NA	DE					X						08/31/01	
UNIVIEW TECHNOLOGIES CORP	TX		X					X				09/06/01	
VALESC INC	DE							X				09/05/01	AMEND
VAXGEN INC	DE					X		X				09/19/01	
VEECO INSTRUMENTS INC	DE							X				09/06/01	
VENTURE CATALYST INC	UT					X						09/12/01	
VIB CORP	CA					X		X				09/14/01	
VIGNETTE CORP	DE					X		X				09/16/01	
VIGNETTE CORP	DE					X		X				09/16/01	AMEND
VSI HOLDINGS INC	GA							X	X			09/21/01	
WALT DISNEY CO/	DE					X		X				09/20/01	
WELLS FARGO ASSET SECURITIES CORP	DE					X		X				09/21/01	
WHITE ROCK ENTERPRISES LTD	NV		X			X		X				09/06/01	
WICKLIFFE INTERNATIONAL CORP						X		X				03/05/01	AMEND
WILLIAMS COMMUNICATIONS GROUP INC	DE					X		X				09/17/01	
WISCONSIN ENERGY CORP	WI					X		X				09/20/01	
WORLDCOM INC/GA//	GA					X						09/20/01	
YP NET INC	NV							X				09/20/01	
ZAXIS INTERNATIONAL INC	DE					X						09/20/01	