

# SEC NEWS DIGEST

Issue 2002-3

January 4, 2002

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## COMMISSION ANNOUNCEMENTS

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### ACCOUNTANTS PETITION FOR ADDITIONAL GUIDANCE ON MD&A

The Commission has received a petition from the accounting firms of Arthur Andersen LLP, Deloitte and Touche LLP, Ernst & Young LLP, KPMG LLP and PricewaterhouseCoopers LLP. The petition, which was endorsed by the American Institute of Certified Public Accountants, requests that the Commission issue additional interpretive guidance regarding Regulation S-K Item 303, Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A). The petition is posted on the Commission's web page [www.sec.gov](http://www.sec.gov) under Regulatory Actions, Petitions for Rulemaking.

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## ENFORCEMENT PROCEEDINGS

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### SEC CHARGES INTERNET MESSAGE BOARD POSTER WITH FRAUD

The Commission today announced fraud charges against a 24-year-old man for posting a phony press release on the Internet announcing that Extreme Networks, Inc. (Extreme Networks), a Santa Clara technology company, was acquiring Viasource Communications, Inc. (Viasource), a small Florida technology company. The phony news caused Viasource's stock price and volume to spike until the companies denied that an acquisition was planned.

In its complaint, the Commission alleges that on October 8, 2001, Ned C. Sneiderman, of Louisville, Kentucky, posted a fake press release on a Yahoo Finance message board, which announced a cash tender offer by Extreme Networks for the shares of Viasource. In the hour following the posting, Viasource stock doubled in price to \$.22 per share, on volume of more than 950,000 shares, nearly seven times higher than the previous trading day. The fraud artificially inflated Viasource's market capitalization by almost \$4.7 million.

The complaint also alleges that Sneiderman purchased shares of Viasource stock minutes before he posted the false press release. However, within an hour after the false posting, Extreme Networks and Viasource denied the existence of a tender offer, and trading in

both stocks was halted temporarily, which prevented Sneiderman from realizing substantial profits from the fraud. Both companies issued corrective press releases and, once trading was resumed, the price of Viasource shares dropped by almost 50% from the day's high.

The Commission's complaint charges that Sneiderman committed securities fraud in violation of Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder. The complaint seeks a permanent injunction against future violations and a monetary penalty from Sneiderman. [SEC v. Sneiderman, USDC, NDCA, Civil Action No. C-02-0001] (LR-17294)

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## **INVESTMENT COMPANY ACT RELEASES**

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### **UNITED INVESTORS LIFE INSURANCE COMPANY, ET AL.**

An order has been issued pursuant to Section 26(c) of the Investment Company Act to United Investors Life Insurance Company (United Investors), Titanium Annuity Variable Account of United Investors Life Insurance Company (Annuity Account), and Titanium Universal Life Variable Account of United Investors Life Insurance Company (Life Account), (collectively, the Applicants) approving the substitution of shares of the AIM V.I. Capital Appreciation Fund portfolio of the AIM Variable Insurance Funds for shares of the Strong Discovery Fund II portfolio of the Strong Variable Insurance Funds, Inc. held by the Annuity Account and Life Account (together, the Accounts) to support variable annuity and life insurance policies issued by United Investors. (Rel. IC-25351 – December 31)

### **NATIONWIDE LIFE INSURANCE COMPANY, ET AL.**

An order has been issued on an application filed by Nationwide Life Insurance Company, Nationwide Variable Account-4, and Salomon Smith Barney, pursuant to Section 26(c) of the Investment Company Act, approving the substitution of shares of the Smith Barney Variable Account Funds – Income and Growth Portfolio and the Smith Barney Variable Account Funds – Reserve Account Portfolio with shares of the Travelers Series Fund, Inc. – Smith Barney Large Cap Value Portfolio and the Travelers Series Fund, Inc. – Smith Barney Money Market Portfolio, currently held in the Nationwide Variable Account-4. (Rel. IC-25350 – December 31)

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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 SKYEPHARMA PLC, 105 PICADILLY LONDON W1V9FN ENGLAND, LONDON;  
(011) 441-7149 - 10,000,000 (\$7,738,000) FOREIGN COMMON STOCK. (FILE  
333-14232 - DEC. 27) (BR. 1)
- S-8 AVENTIS, 25 QUAI PAUL DOUMER, 92408 COURBEVOIE CEDEX, FRANCE, IO  
00000  
(331) 476-8123 - 5,800,000 (\$437,320,000) FOREIGN COMMON STOCK. (FILE  
333-14234 - DEC. 26) (BR. 2)
- S-8 ALABAMA NATIONAL BANCORPORATION, 1927 FIRST AVENUE NORTH,  
BIRMINGHAM, AL  
35209 (205) 583-3600 - 75,076 (\$2,060,936.20) COMMON STOCK. (FILE  
333-76032 - DEC. 28) (BR. 7)
- S-8 BIOSHIELD TECHNOLOGIES INC, 4405 INTERNATIONAL BOULEVARD, SUITE  
B109,  
NORCROSS, GA 30093 (770) 925-3432 - 7,000,000 (\$3,290,000) COMMON  
STOCK.  
(FILE 333-76036 - DEC. 28) (BR. 2)
- S-8 ODYSSEY MARINE EXPLORATION INC, PO BOX 320057, TAMPA, FL 33679  
(813) 282-0855 - 1,500,000 (\$1,170,000) COMMON STOCK. (FILE 333-76038  
DEC. 28) (BR. 8)
- S-3 PSNH FUNDING LLC 2, 1000 ELM STREET, MANCHESTER, NH 03105 (603) 669-  
4000  
- 1,000,000 (\$1,000,000) COMMON STOCK. (FILE 333-76040 - DEC. 28) (BR.  
38  
- NEW ISSUE)
- S-8 REGENT COMMUNICATIONS INC, 100 EAST RIVERCENTER BOULEVARD, 9TH  
FLOOR,  
COVINGTON, KY 41011 (606) 292-0050 - 500,000 (\$3,365,000) COMMON STOCK.  
(FILE 333-76042 - DEC. 28) (BR. 7)

- S-8 MDI ENTERTAINMENT INC, 201 ANN ST, SUITE 210, HARTFORD, CT 06103  
 (860) 527-5359 - 1,303,904 (\$1,712,375.20) COMMON STOCK. (FILE 333-  
 76044 -  
 DEC. 28) (BR. 9)
- S-8 FIRST BANCORP OF INDIANA INC, C/O FIRST FEDERAL SAVINGS BANK,  
 2200 WEST FRANKLIN STREET, EVANSVILLE, IN 47719 (812) 423-3196 - 50,000  
 (\$645,000) COMMON STOCK. (FILE 333-76046 - DEC. 28) (BR. 7)
- S-2 REGAN HOLDING CORP, 2090 MARINA AVE, PETALUMA, CA 94954 (707) 778-  
 8638  
 - 21,000,000 (\$14,580,300) COMMON STOCK. (FILE 333-76048 - DEC. 28)  
 (BR. 1)
- S-8 MOUNTAINBANK FINANCIAL CORP, 201 WREN DRIVE, HENDERSONVILLE, NC  
 28793  
 (828) 693-7376 - 149,688 (\$3,517,668) COMMON STOCK. (FILE 333-76050 -  
 DEC. 28) (BR. 7)
- S-8 MOUNTAINBANK FINANCIAL CORP, 201 WREN DRIVE, HENDERSONVILLE, NC  
 28793  
 (828) 693-7376 - 149,688 (\$3,517,668) COMMON STOCK. (FILE 333-76052 -  
 DEC. 28) (BR. 7)
- S-3 TERREMARK WORLDWIDE INC, 2601 SOUTH BAYSHORE DRIVE, MIAMI, FL 33133  
 (212) 319-9160 - 17,394,822 (\$9,219,255.66) COMMON STOCK. (FILE 333-  
 76054  
 - DEC. 28) (BR. 7)
- S-3 RAILAMERICA INC /DE, 5300 BROKEN SOUND BLVD NW, BOCA RATON, FL 33487  
 (561) 994-6015 - 4,444,300 (\$63,820,148) COMMON STOCK. (FILE 333-76056  
 -  
 DEC. 28) (BR. 5)
- S-8 INTEGRAL TECHNOLOGIES INC /CN/, 1070 WEST PENDER STREET, SUITE#3,  
 VANCOUVER BC V6E 2N7, A1 00000 (604) 685-9933 - 3,500,000 (\$3,180,650)  
 COMMON STOCK. (FILE 333-76058 - DEC. 28) (BR. 7)
- S-8 CITY SAVINGS FINANCIAL CORP, 2000 FRANKLIN STREET, MICHIGAN CITY, IN  
 46360 (219) 879-5364 - 13,750 (\$161,906.25) COMMON STOCK. (FILE 333-  
 76060  
 - DEC. 28) (BR. 7)
- S-8 TIMKEN CO, 1835 DUEBER AVE SW, CANTON, OH 44706 (330) 438-3000 -  
 100,000 (\$1,595,000) COMMON STOCK. (FILE 333-76062 - DEC. 28) (BR. 6)
- S-4 GENERAL ELECTRIC CO, 3135 EASTON TURNPIKE, C/O BANK OF NEW YORK,  
 FAIRFIELD, CT 06431 (203) 373-2465 - 10,656,327 (\$411,760,463.13)  
 COMMON STOCK. (FILE 333-76066 - DEC. 28) (BR. 5)
- S-8 BISYS GROUP INC, 150 CLOVE ROAD, LITTLE FALLS, NJ 07424 (201) 812-  
 8600  
 - 450,000 (\$28,525,500) COMMON STOCK. (FILE 333-76068 - DEC. 28) (BR.  
 8)

S-8 ISOTOPE SOLUTIONS GROUP INC, 700 STEWART AVENUE, GARDEN CITY, NY  
11530  
(516) 222-7749 - 1,252,017 (\$3,286,544.62) COMMON STOCK. (FILE 333-  
76070 -  
DEC. 28) (BR. 1)

S-3 FRIEDMANS INC, 4 WEST STATE ST, SAVANNAH, GA 31401 (912) 233-9333 -  
200,000,000 (\$200,000,000) COMMON STOCK. (FILE 333-76072 - DEC. 28)  
(BR. 2)

S-8 BROOKTROUT INC, 250 FIRST AVE, SUITE 300, NEEDHAM, MA 02494  
(781) 449-4100 - 2,100,000 (\$11,924,000) COMMON STOCK. (FILE 333-76074  
-  
DEC. 28) (BR. 7)

S-8 UNITRIN INC, ONE EAST WACKER DR, CHICAGO, IL 60601 (312) 661-4600 -  
25,000,000 (\$25,000,000) COMMON STOCK. (FILE 333-76076 - DEC. 28) (BR.  
1).

S-8 ALBANY INTERNATIONAL CORP /DE/, 1373 BROADWAY, ALBANY, NY 12204  
(518) 445-2200 - 1,000,000 (\$21,650,000) COMMON STOCK. (FILE 333-76078  
-  
DEC. 28) (BR. 2)

S-8 DYNEGY INC /IL/, 1000 LOUISIANA, STE 5800, HOUSTON, TX 77002  
(713) 367-7600 - 45,000,000 (\$271,800,000) COMMON STOCK. (FILE 333-  
76080 -  
DEC. 28) (BR. 4)

S-8 COMSHARE INC, 555 BRIARWOOD CIRCLE, P O BOX 1588, ANN ARBOR, MI  
48108  
(313) 994-4800 - 800,000 (\$2,336,000) COMMON STOCK. (FILE 333-76082 -  
DEC. 28) (BR. 3)

S-1 R2 TECHNOLOGY INC, 730 DISTEL DRIVE, LOS ALTOS, CA 94022 (415) 254-  
8988  
- 86,250,000 (\$86,250,000) COMMON STOCK. (FILE 333-76084 - DEC. 28)

S-8 LAWRENCE FINANCIAL HOLDINGS INC, 311 SOUTH FIFTH STREET, IRONTON, OH  
45638 (740) 532-0263 - 108,615 (\$1,569,486.75) COMMON STOCK. (FILE  
333-76086 - DEC. 28) (BR. 7)

S-3 EARTHSHELL CORP, 9020 JUNCTION DRIVE, SUITE D, ANNAPOLIS JUNCTION,  
MD  
20701 (301) 957-1330 - 50,000,000 (\$50,000,000) COMMON STOCK. (FILE  
333-76092 - DEC. 28) (BR. 4)

S-8 EDUCATION MANAGEMENT CORPORATION, 300 SIXTH AVENUE, PITTSBURGH, PA  
15222  
(412) 562-0900 - 119,246 (\$4,596,938) COMMON STOCK. (FILE 333-76096 -  
DEC. 28) (BR. 8)

S-4 MACATAWA BANK CORP, 348 S WAVERLY RD, HOLLAND, MI 49423 - 2,459,905 (\$16,579,759.70) COMMON STOCK. (FILE 333-76100 - DEC. 28) (BR. 7)

S-8 TECHNICAL COMMUNICATIONS CORP, 100 DOMINO DR, CONCORD, MA 01742 (978) 287-5100 - 350,000 (\$346,500) COMMON STOCK. (FILE 333-76102 - DEC. 28) (BR. 7)

S-4 COLONY BANKCORP INC, 302 S MAIN ST, PO BOX 989, FITZGERALD, GA 31750 (912) 423-5446 - 367,156 (\$4,561,769) COMMON STOCK. (FILE 333-76104 - DEC. 28) (BR. 7)

S-4 FIRST COMMUNITY BANCORP /CA/, 6110 EL TORDO, RANCHO SANTA FE, CA 92067 (858) 756-3023 - 1,117,673 (\$10,439,065.82) COMMON STOCK. (FILE 333-76106 - DEC. 28) (BR. 7)

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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			
ABC NACO INC	DE					X		X				12/10/01	
ABRAXAS PETROLEUM CORP	NV					X						01/02/02	
ABSOLUTE FUTURE COM	NV				X	X		X				09/15/01	
ACCESS ANYTIME BANCORP INC	DE					X						12/20/01	AMEND
ACE SECURITIES CORP	DE					X		X				12/25/01	
ACT TELECONFERENCING INC	CO							X		X		12/27/01	
ADELPHIA BUSINESS SOLUTIONS INC	DE					X		X				12/26/01	
ADELPHIA COMMUNICATIONS CORP	DE					X		X				12/26/01	
AEROVOX INC	DE					X		X				12/19/02	

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NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ALDERWOODS GROUP INC	DE					X	X				01/02/02	
ALEXANDRIA REAL ESTATE EQUITIES INC	MD					X	X				01/02/02	
ALLCITY INSURANCE CO /NY/	NY					X	X				12/28/01	
ALLSTATE CORP	DE					X	X				12/28/01	
AMC ENTERTAINMENT INC	DE					X	X				03/28/02	
AMCON DISTRIBUTING CO	DE		X					X			12/17/01	
AMERICAN BANK INC	PA					X	X				01/02/02	
AMERICAN COMMERCIAL LINES LLC	DE					X					01/05/02	
ANALYTICAL SURVEYS INC	CO					X	X				01/02/02	
ANTIGENICS INC /DE/	DE					X					12/31/01	
ARCHIBALD CANDY CORP	IL					X					01/02/02	
ATEC GROUP INC	DE					X					12/31/01	
BALLY TOTAL FITNESS HOLDING CORP	DE					X	X				01/02/02	
BANK OF NEW ENGLAND CORP	MA					NO ITEMS					11/30/01	
BEAR STEARNS COMMERCIAL MORTGAGE SE C INC SERIES 2001-TOP2	NY					X	X				12/17/01	
BICO INC/PA	PA					X					01/03/02	
BLACKHAWK BANCORP INC	WI	X									12/19/01	
BRAZOS SPORTSWEAR INC /DE/	DE					X	X				11/30/01	
BROWN SHOE CO INC/	NY					X	X				12/20/01	
BURNHAM PACIFIC PROPERTIES INC	MD		X					X			12/21/01	
BURRARD TECHNOLOGIES INC	NV	X	X					X			12/18/01	
CAMBRIDGE HEART INC	DE					X	X				12/28/01	
CAPITAL MEDIA GROUP LTD	NV		X			X	X	X			12/21/01	
CAPITAL ONE AUTO RECEIVABLES TRUST 2001-B	DE					X	X				01/03/02	
CAPITOL REVOLVING HOME EQUITY LOAN TRUST 1996-1	MD					X					12/20/01	
CAPITOL REVOLVING HOME EQUITY LOAN TRUST 1997-1	MD					X					12/20/01	
CARPENTER W R NORTH AMERICA INC	DE			X							12/30/01	AMEND
CASEYS GENERAL STORES INC	IA					X					12/13/01	
CELLEGY PHARMACEUTICALS INC	CA					X	X				11/29/01	
CERES GROUP INC	DE					X	X				12/27/01	
CHASE FUNDING INC	NY					X	X	X			12/18/02	
CHECK TECHNOLOGY CORP	MN		X					X			12/20/01	
CLAIMSNET COM INC	DE					X					12/31/01	
CLARION TECHNOLOGIES INC/DE/	DE					X					01/02/01	
COMMERCIAL MORT P TH CERTS SER 2001 -CP4	DE					X	X				12/17/01	
COMMERCIAL MORTGAGE PASS THROUGH CE RT SERIES 2001-IQ	DE					X	X				12/18/01	
COMMERCIAL MORTGAGE PASS THPOUGH CE RTIFICATES SERIES 1999 C2	DE					X	X				12/17/01	
COMMERCIAL MORTGAGE PASS THROUGH SE R 2001-CK3	DE					X	X				12/17/01	
COMMERCIAL MORTGAGE PASS THRU CERTI FICATES SERIES 2000 WF2	DE					X	X				12/17/01	
COMMERCIAL MORTGAGE PASS THROUGH C ERTIFICATES SER 2001-CF2	DE					X	X				12/17/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
CONNETICS CORP	DE				X	X					12/21/01	
CONSTELLATION BRANDS INC	DE				X						01/02/02	
CONSTELLATION 3D INC	FL				X	X					12/21/01	
CONSTELLATION 3D INC	FL				X						12/26/01	
CONTINENTAL AIRLINES INC /DE/	DE				X	X					01/02/02	
CONTINENTAL INFORMATION SYSTEMS CORP	NY				X	X					12/16/01	
P												
CORRECTIONS CORP OF AMERICA/MD	MD				X	X					12/31/01	
COVANTA ENERGY CORP	DE				X	X					01/02/02	
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE				X	X					01/03/02	
CREDIT SUISSE FR BS MOR SEC CP COM MOR PS TH CE SER 2001-CK1	DE	X									12/18/01	
CSFB MORTGAGE PASS THROUGH CERTIFICATED SERIES 2001 AR14	DE				X	X					12/26/01	
CSFB MORTGAGE PASS THROUGH CERTIFICATED SERIES 2001 AR19	DE				X	X					12/26/01	
CSFB MORTGAGE PASS THROUGH CERTIFICATED SERIES 2001-HE25	DE				X	X					12/25/01	
CT COMMUNICATIONS INC /NC	NC				X	X					12/31/01	
DAISY PARTS INC	OH	X				X					12/19/01	
DALEEN TECHNOLOGIES INC	DE				X						12/31/01	
DDI CAPITAL CORP/DYNAMIC DETAILS INC	CA				X						01/02/02	
C												
DDI CORP	CA				X						01/02/02	
DIAMOND OFFSHORE DRILLING INC	DE					X	X				01/03/02	
DIGIMARC CORP	DE	X				X					12/21/01	
DISCOVER CARD MASTER TRUST I	DE				X						12/31/01	
DOW CHEMICAL CO /DE/	DE				X						01/03/02	
DREAMLIFE INC	DE			X		X					07/18/01	AMEND
DREAMLIFE INC	DE				X	X					12/31/01	
DYNEGY HOLDINGS INC	DE				X	X	X				12/19/01	
E CENTIVES INC	DE	X				X					12/31/01	AMEND
EAGLE PICHER DEVELOPMENT CO INC	OH	X				X					12/19/01	
EAGLE PICHER FAR EAST INC	OH	X				X					12/19/01	
EAGLE PICHER HOLDINGS INC	DE	X				X					12/19/01	
EAGLE PICHER INDUSTRIES INC	OH	X				X					12/19/01	
EAGLE PICHER MINERALS INC	OH	X				X					12/19/01	
EAGLE PICHER TECHNOLOGIES LLC	OH	X				X					12/19/01	
EDUCATION MANAGEMENT CORPORATION		X				X					12/21/01	
ELECTRONIC RETAILING SYSTEMS INTERNATIONAL INC	DE	X									12/31/01	
EPMR CORP	OH	X				X					12/19/01	
EXCO RESOURCES INC	TX	X				X					12/18/01	
EXPRESSIONS GRAPHICS INC	NV				X	X					12/28/01	
FAN ENERGY INC	NV				X						12/11/01	
FEDDERS CORP /DE/	DE				X	X					01/03/02	
FIRST UNION COM MOR SEC INC COM MOR PASS THR CER SER 2001-C1	NY				X	X					12/17/01	



NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 1999-C1	NY					X	X					12/17/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 1999-C4	NY					X	X					12/17/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 2000-C1	NY					X	X					12/17/01	
FIRST UNION COMM MORT TRUST COMM MO R PAS THR CER SER 2000-C2	NY					X	X					12/17/01	
FIRST UNION LEH BRO BANK OF AMER CO M MOR PA TH CE SE 1998-C2	NY					X	X					12/18/01	
FORD MOTOR CO	DE					X	X					01/03/02	
FORD MOTOR CREDIT CO	DE					X	X					01/03/02	
FRANKLIN ELECTRONIC PUBLISHERS INC	PA					X	X					12/28/01	
FRIEDMAN BILLINGS RAMSEY GROUP INC	VA					X						01/03/02	
GENERAL MOTORS CORP	DE					X						01/03/02	
GENVEC INC	DE					X	X					12/21/01	
GLOBAL INNOVATIVE SYSTEMS INC	NV					X	X					10/19/01	AMEND
GMAC COMMERCIAL MORT SEC INC MORT P AS THR CER SER 2001-C1	NY					X	X					12/17/01	
GOLD BANC CORP INC	KS					X						01/02/02	
GREENPOINT FINANCIAL CORP	DE					X	X					01/03/02	
GREKA ENERGY CORP	CO					X	X					12/26/01	
GUARANTY FEDERAL BANCSHARES INC	DE					X	X					12/10/01	
HARTMARX CORP/DE	DE					X	X	X				01/02/02	
HEARME	DE					X	X					12/19/01	
HILLSDALE TOOL & MANUFACTURING CO	OH		X				X					12/19/01	
HOLOGIC INC	DE					X						12/19/01	
HOMESTORE COM INC	DE					X						01/02/02	
IBX GROUP INC	FL	X				X	X					12/19/01	
ICOA INC	NV					X						12/17/01	
IDT CORP	DE						X					12/19/01	
IGENE BIOTECHNOLOGY INC	MD		X				X					12/21/01	
IMAGIS TECHNOLOGIES INC	AI						X	X				12/17/01	
INDIGINET INC/FL	FL		X				X					12/31/01	AMEND
INGERSOLL RAND CO	NJ					X	X					12/31/01	
INLAND RETAIL REAL ESTATE TRUST INC	MD		X			X	X					01/03/02	
INTERLIANT INC	DE					X	X					12/31/02	
INTERNATIONAL FAST FOOD CORP	FL					X	X					01/02/02	
INTERNEURON PHARMACEUTICALS INC	DE					X	X					12/21/01	
ISOTOPE SOLUTIONS GROUP INC	NY					X	X					12/26/01	
ISTA PHARMACEUTICALS INC	CA					X	X					01/02/02	
IWERKS ENTERTAINMENT INC	DE					X	X					12/19/01	
JAGUAR INVESTMENTS INC	NV	X	X				X					12/19/01	
JONES PROGRAMMING PARTNERS 1-A LTD	CO					X						12/21/01	
JONES PROGRAMMING PARTNERS 2-A LTD	CO					X						12/21/01	
JP MORGAN CHASE COMMERCIAL MORT SEC CORP SERIES 2001-CIBCI	DE					X						09/15/01	
JP MORGAN CHASE COMMERCIAL MORT SEC CORP SERIES 2001-CIBCI	DE					X						10/15/01	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
JP MORGAN CHASE COMMERCIAL MORT SEC CORP SERIES 2001-CIBCI	DE					X					11/15/01	
JP MORGAN CHASE COMMERCIAL MORT SEC CORP SERIES 2001-CIBCI	DE					X					12/15/01	
LAKES GAMING INC	MN					X	X				12/31/01	
LEGAL CLUB OF AMERICA CORP	CO					X					12/19/01	
LEHMAN ABS CORP	DE					X	X				12/20/01	
LIFEX INC	NV		X				X				12/17/01	
LODGIAN INC	DE			X			X				01/02/02	
LOEWEN GROUP INC						X	X				01/02/02	
L90. INC	DE					X					01/03/02	
M WAVE INC	DE					X	X				01/02/02	
MATLACK SYSTEMS INC	DE					X					01/03/02	
MDU RESOURCES GROUP INC	DE					X	X				12/31/01	
MEDIUM4 COM INC	DE					X					12/27/01	
MELLON AUTO GRANTOR TRUST 2000-2						X	X				12/17/01	
METATEC INTERNATIONAL INC	OH					X	X				12/31/01	
METAWAVE COMMUNICATIONS CORP	DE					X	X				12/21/01	
MONMOUTH CAPITAL CORP	NJ					X					12/20/01	
MOORE CORPORATION LTD								X			12/28/01	
MORGAN STANLEY DEAN WIT CAP I INC C OMM MORT CERT 2001-TOP3			X								12/17/01	
MORGAN STANLEY DEAN WITTER CAP I IN C DEP FOR SER 2001-TOP1	DE					X	X				12/17/01	
MORGAN STANLEY DEAN WITTER CAPITAL I TRUST 2001-PPM	DE					X	X				12/17/01	
MORTGAGE PASS THROUGH CERTIFICATES SERIES 2001-CIBC2	NY					X	X				12/17/01	
NABORS INDUSTRIES INC	DE					X	X				01/02/02	
NATIONAL EQUIPMENT SERVICES INC	DE		X								12/31/01	
NATURADE INC	DE					X	X				12/31/01	
NEOMAGIC CORP	DE		X			X	X				12/18/01	
NEON SYSTEMS INC	DE					X	X				12/21/01	
NEORX CORP	WA					X	X				01/02/02	
NETWORK PLUS CORP	MA					X	X				01/02/02	
NEW YORK COMMUNITY BANCORP INC	DE					X	X				01/02/02	
NEWSEARCH INC	CO					X	X				12/10/01	
NEXTEL COMMUNICATIONS INC	DE					X	X				12/31/01	
NII HOLDINGS INC	DE					X	X				12/31/01	
NOBLE INTERNATIONAL LTD	DE		X				X				12/19/01	
ORION TECHNOLOGIES INC	NV					X					12/21/01	
PARKWAY PROPERTIES INC	MD					X	X				12/20/01	
PEOPLES EDUCATIONAL HOLDINGS	MN					X	X				12/18/01	
PEOPLES FINANCIAL CORP \OH\	OH					X					02/02/02	
PEROT SYSTEMS CORP	DE					X	X				01/01/02	
PROFESSIONAL BENEFITS INSURANCE CO	TX						X				11/30/01	
PROFIT RECOVERY GROUP INTERNATIONAL INC	GA					X	X				01/02/02	
PROMEDCO MANAGEMENT CO	DE						X				11/30/01	
PROVIDENT FINANCIAL GROUP INC	OH					X	X				01/03/02	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT		
	CODE	1	2	3	4	5	6	7	8	9				
PRUDENTIAL FINANCIAL INC	NJ										X	01/03/02		
PS BUSINESS PARKS INC/CA	CA										X	X	12/27/01	
QLT INC/BC	AI					X	X						12/19/01	
RAILAMERICA INC /DE	DE					X	X						12/14/01	
RALCORP HOLDINGS INC /MO	MO					X	X						01/03/02	
RAWLINGS SPORTING GOODS CO INC	DE					X							12/31/01	
REALITY WIRELESS NETWORKS INC	NV					X	X	X					11/21/01	AMEND
RESIDENTIAL ASSET MORT PROD GMACM M ORT PT CER SER 2001-J2	DE					X	X						05/25/01	
RESIDENTIAL ASSET MORT PROD GMACM M ORI PT CER SER 2001-J5						X	X						10/25/01	
RESIDENTIAL ASSET MORT PRODUCTS GMA CM MORT PT CER SE 2001-J4						X	X						09/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS GMACM MOR PT CE SE 01 J3						X	X						07/25/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/18/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/18/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE							X					12/26/01	
RHYTHMS NET CONNECTIONS INC	DE					X	X						12/21/01	
RICA FOODS INC	NV					X							01/02/02	
RIDGEWOOD ELECTRIC POWER TRUST V	DE					X							12/31/01	
SALIX PHARMACEUTICALS LTD						X	X						12/31/01	
SALOMON BROTHERS MORT SEC INC SALOM ON HOME EQU LN TR 2001-1	DE		X					X					11/09/01	
SAN HOLDINGS INC	CO	X	X					X					12/31/01	
SCIENT INC	DE					X	X						12/31/01	
SIRIUS SATELLITE RADIO INC	DE					X	X						01/03/02	
SPECTRX INC	DE					X	X						12/31/01	
SPECTRX INC	DE					X	X						01/02/02	
STRATUS SERVICES GROUP INC	DE		X					X					01/02/02	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE							X					01/02/02	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X	X						01/02/02	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
STRUCTURED ASSET SEC CORP MORT PASS THR CERT SER 2001 15A	DE					X	X				12/26/01	
STRUCTURED ASSET SEC CORP MORT PASS THR CERT SER 2001-10A	DE					X	X				12/26/01	
STRUCTURED ASSET SEC CORP MORT PASS THR CERTS SER 2001 3A	DE					X	X				12/26/01	
STRUCTURED ASSET SEC CORP MORT PASS -THR CERT SER 2001-14A	DE					X	X				12/26/01	
STRUCTURED ASSET SECURITIES CORP	DE					X	X				12/18/01	
STRUCTURED ASSET SECURITIES CORP	DE					X	X				12/20/01	
STRUCTURED ASSET SECURITIES CORP MO RT PA TH CERT SER 2001-8A	DE					X	X				12/26/01	
STRUCTURED ASSET SECURITIES CORP MO RT PA THR CE SER 2001-18A	DE					X	X				12/26/01	
STRUCTURED ASSET SECURITIES CORP MO RT PAS THR CERT SER 01 7A	DE					X	X				12/26/01	
STRUCTURED SECURITIES ASSET CORP MO RT PAS THR CERT SER 01 4A	DE					X	X				12/26/01	
TARGET RECEIVABLES CORP	MN					X					01/02/02	
TEXAS BIOTECHNOLOGY CORP /DE/	DE					X	X				01/02/02	
THIRD MILLENIUM TELECOMMUNICATIONS INC	CO					X					09/30/01	AMEND
TOTAL FILM GROUP INC	DE					X	X				12/19/01	
TOWER AUTOMOTIVE INC	DE					X	X				12/28/01	AMEND
TRANSOCEAN SEDCO FOREX INC	E9							X			01/02/02	
TRAVELCITY COM INC	DE							X			01/03/02	
UMPQUA HOLDINGS CORP	OR		X				X				12/30/01	
UNITED COMMUNITY BANCORP	NC		X				X				12/31/01	
UNITED STATES STEEL LLC	DE					X	X				12/31/01	
UNITED TRUST GROUP INC	IL					X					01/02/02	
US SEARCH CORP COM	DE					X	X				12/20/01	
USX CORP	DE		X				X				12/31/01	
VENTAS INC	DE					X	X				12/12/01	
VENTAS INC	DE					X	X				01/02/02	
VIALINK CO	DE					X	X				01/02/02	
VIANET TECHNOLOGIES INC	DE		X				X				12/23/01	
VOLKSWAGEN DEALER FINANCE LLC	DE					X	X				12/20/01	
VOYUS LTD						X					11/30/01	
WESTMORELAND COAL CO	DE					X	X				01/03/02	
WFS FINANCIAL INC 2001-C OWNER TRUS T						X	X				12/20/01	
WFS FINANCIAL 2001-B OWNER TRUST						X	X				12/20/01	
WHITE MOUNTAINS INSURANCE GROUP LTD	DE					X	X				12/20/01	
WILLIAMS ENERGY PARTNERS L P	DE					X	X				01/02/02	
WILSHIRE FINANCIAL SERVICES GROUP I NC	DE					X	X				12/31/01	
XTREME WEBWORKS	NV	X									01 03/02	