

SEC NEWS DIGEST

Issue 2000-33

February 22, 2000

ENFORCEMENT PROCEEDINGS

ALEX DE SOTO, CPA REINSTATED TO PRACTICE AS AN ACCOUNTANT BEFORE THE COMMISSION

Pursuant to Rule 102(e)(5) of the Commission's Rules of Practice, Alex P. de Soto, CPA has applied for and been granted reinstatement of his privilege to appear and practice before the Commission as an accountant. Mr. de Soto, who was suspended from Commission practice on September 19, 1996, pursuant to a settled proceeding, has represented that he has complied and will continue to comply with the terms of the order that suspended him from appearing or practicing before the Commission as an accountant. Mr. de Soto's reinstatement is effective immediately. (Rel. 34-42438; AAE Rel. 1232; File No. 3-9085)

ADMINISTRATIVE PROCEEDINGS INSTITUTED FOR FRAUD IN OFFER AND SALE OF ORLANDO SUPER CARD, INC. STOCK

The Commission announced today that it has instituted administrative proceedings concerning alleged manipulation and other fraud in the offer and sale of the stock of Orlando Super Card, Inc. (Orlando), an OTC Bulletin Board company. In its Order Instituting Public Administrative and Cease and Desist Proceedings (Order), the Commission alleges that between May and August 1997, Jon F. Williams and John G. Wright manipulated the stock of Orlando, a company in the business of selling phone cards and vacation packages. Williams and Wright, who then resided in the San Francisco, California area, obtained control of 80% of the freely trading shares of Orlando and manipulated the price by buying and selling the stock between brokerage accounts they controlled at various Canadian brokerage firms. During this period, the price of Orlando stock increased from \$1.25 to as high as \$4.09, giving Orlando, with less than \$20,000 in assets, a market value of more than \$9.7 million. After Williams and Wright stopped their manipulation, the price of Orlando stock plummeted. The Order also alleges that William Nordvik, of Minneapolis, Minnesota, supplied false information that enabled Orlando to trade on the OTC Bulletin Board.

The Order alleges that Williams, Wright and Nordvik each willfully violated the antifraud provisions of the federal securities laws, 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. A hearing will be held before an administrative law judge to determine whether the allegations in the Order are true and what, if any, sanctions are appropriate, and whether disgorgement and/or penalties should be ordered.

The Commission acknowledges the assistance of the British Columbia Securities Commission in the investigation of this matter. (Rels. 33-7802; 34-42445; File No. 3-10149)

SEC SUES ALL-TECH DIRECT, INC. AND OTHERS FOR UNLAWFULLY LOANING FUNDS TO CUSTOMERS TO MEET MARGIN CALLS

The Commission today instituted administrative and cease and desist proceedings against All-Tech Direct, Inc., f/k/a All-Tech Investment Group, Inc. (All-Tech), Harry Lefkowitz (Lefkowitz), Mark Shefts (Shefts), Lisa Esposito (Esposito), Ralph Zulferino (Zulferino), David Waldman (Waldman), Adam Leeds (Leeds), and Barry Parish (Parish). The order instituting proceedings alleges that during 1998, All-Tech - a broker-dealer specializing in day-trading - engaged in conduct that violated the margin lending provisions of Section 7(c) of the Securities Exchange Act of 1934 (Exchange Act) and Regulation T promulgated by the Board of Governors of the Federal Reserve (Federal Reserve). The order further alleges that each of the individual respondents willfully aided and abetted, and was a cause of, All-Tech's violations, and that, in the alternative, certain of the individual defendants themselves violated Section 7(d) of the Exchange Act.

The order instituting proceedings alleges the following:

1. All-Tech has been a broker-dealer registered with the Commission and incorporated under the laws of the State of Delaware. All-Tech offers day-trading services to customers through its principal office in Montvale, New Jersey, through approximately two dozen franchised branches throughout the United States, and through direct line electronic access similar to an internet connection.
2. Lefkowitz, 43, is Vice-President of Operations for All-Tech and supervises All-Tech's back office, including the margin department, and branch office operations. Lefkowitz works in All-Tech's main office in Montvale, New Jersey and resides in Goshen, New York.
3. Shefts, 42, owns fifty percent of a holding company that owns All-Tech and owns two percent of All-Tech directly. Shefts is the president and a registered representative of All-Tech, and has ultimate responsibility for, among other things, All-Tech's financial reporting, books and records, and correspondence. Shefts works in All-Tech's main office in Montvale, New Jersey, and resides in Tuxedo Park, New York.

4. Esposito, 34, is the head of All-Tech's margin department at the firm's main office in Montvale, New Jersey. She resides in Garnerville, New York.
5. Zulferino, 40, is an All-Tech registered representative, and the owner and manager of the All-Tech's Edison, New Jersey, branch office. He resides in Marlboro, New Jersey.
6. Waldman, 58, resides in Monsey, New York and was employed by All-Tech from approximately February through August 14, 1998. During this period, Waldman was an associated person of All-Tech, although he did not have a formal title. Waldman is an attorney.
7. Leeds, 31, resides in San Diego, California and was a registered representative in All-Tech's San Diego branch office from January 20, 1998 until June 25, 1999.
8. Parish, 46, resides in San Diego, California and was the branch manager of All-Tech's San Diego branch office from January 2, 1997 until December 31, 1999.

The order instituting proceedings further alleges, among other things, that throughout 1998, All-Tech willfully and repeatedly engaged in conduct that violated Section 7(c) of the Exchange Act when the equity in certain customer margin accounts fell below the minimum required by Regulation T. Specifically, All-Tech, directly or indirectly, extended, or arranged for the extension of, uncollateralized loans from the accounts of associated persons to customers who could not otherwise cover the resulting margin calls issued by All-Tech's clearing firm. Under Regulation T, All-Tech should have liquidated securities in those customer accounts to reduce the margin deficiencies, rather than supply those customers with, or otherwise arrange for these customers to receive, additional extensions of credit. The policy of the clearing firm was to liquidate the deficient positions and close the accounts of customers who failed to meet margin calls. Had those accounts been closed, All-Tech would have been prevented from receiving revenue from further day-trading business from the customers in question. All-Tech also willfully violated Exchange Act Rule 10b-16 by failing to take steps to provide customers with written disclosures containing specified information about the loans they received from associated person accounts, including information about the annual rates of interest.

Shefts, as All-Tech's President; Lefkowitz, as All-Tech's Vice-President for Operations; and Parish, as the manager of All-Tech's San Diego branch office, willfully aided and abetted and caused All-Tech's violations of Section 7(c) of the Exchange Act. Shefts and Lefkowitz, also willfully aided and abetted and caused All-Tech's Rule 10b-16 violations. Zulferino and Waldman gave All-Tech's margin department discretion and control over their brokerage accounts, enabling All-Tech's margin clerk, Esposito to draw over \$3.6 million from these associated person accounts to satisfy ninety-seven Regulation T margin calls for All-Tech

customers between May and December 1998. In addition, through the account of Leeds, a registered representative in its San Diego branch, All-Tech extended another \$81,625 to satisfy six customer Regulation T margin calls. Through this conduct, Esposito, Zulferino, Waldman, and Leeds willfully aided and abetted and caused All-Tech's violations of Section 7(c) of the Exchange Act. Furthermore, and in the alternative, Esposito, Zulferino, Waldman and Leeds willfully violated Section 7(d) of the Exchange Act by extending, or, in the case of Esposito arranging, credit in violation of Regulation T.

A hearing will be held before an Administrative Law Judge to determine whether the allegations against the respondents are true, and, if so, what remedial action and other relief, if any, is appropriate. (Rel. 34-42446; File No. 3-10150; Press Rel. 2000-12)

IN THE MATTER OF INVESTMENT STREET COMPANY, DYNAMIC TRADING OF MIAMI, INC., EMILIO SARDI AND JAVIER SAENZ

The Commission announced today that it instituted and simultaneously settled public administrative and cease and desist proceedings against Investment Street Company (Investment Street), a Miami day trading firm, Emilio Sardi, one of Investment Street's directors, Javier Saenz, Investment Street's former president and office manager, and Dynamic Trading of Miami, Inc. (Dynamic). Among other things, all of the respondents, who consented to the Commission's order without admitting or denying the Commission's allegations, agreed to pay civil money penalties and to other relief.

The Commission found that Investment Street indirectly loaned funds to day trading customers through accounts controlled by Sardi, and that both Investment Street and Sardi thereby violated the rules and regulations governing the extension of margin loans to customers established by the Securities Exchange Act of 1934 (Exchange Act) and the Board of Governors of the Federal Reserve System (Federal Reserve Board). The Commission also found that Investment Street violated Rule 10b-16 under the Exchange Act by failing to provide its customers with certain required statements describing loans made to customers to purchase securities, and also violated the broker-dealer registration provisions of the Exchange Act. In addition, the Commission instituted and simultaneously settled public administrative and cease-and-desist proceedings against Saenz for aiding-and-abetting and causing the violations committed by Investment Street and Sardi, and against Dynamic, a company controlled by Sardi that operated as an unregistered broker-dealer.

Investment Street, which the Commission found operated as a day trading firm, is a member of the National Association of Securities Dealers (NASD) and is a broker-dealer registered with the Commission. The Commission found that Investment Street's day traders conducted all of their day trading in margin accounts, which allowed the day traders to purchase securities with funds borrowed from the broker-dealer. There are, however, limitations on the extension of margin account loans by a broker or dealer or their

associated persons. Section 7(c) of the Exchange Act and Regulation T promulgated by the Federal Reserve Board prohibit brokers or dealers, or their associated persons, from, among other things, extending or maintaining credit to or for any customer except as prescribed by the Federal Reserve Board. By placing limits on margin lending, Section 7(c) of the Exchange Act protects the financial integrity of broker-dealers.

Regulation T limits the amount of money that a broker-dealer, or any person associated with such broker-dealer, can lend to a customer to 50% of the initial purchase price of stock. If, at the end of a trading day, the equity in a customer's account is below the 50% threshold, and the customer has taken a new position, the customer will receive a Regulation T "margin call." In response to the margin call, the customer must deposit additional funds or securities into his account or the broker-dealer will be required to liquidate securities sufficient to meet the margin call.

The Commission found that between November 1997 and March 1999, Investment Street and Sardi, aided and abetted and caused by Saenz, violated Regulation T's margin lending rules. Specifically, the Commission found that between November 1997 and March 1999, approximately 10 different customers of Investment Street received approximately \$250,000 from accounts at Investment Street controlled by Sardi for the purpose of covering approximately 22 margin calls issued to those customers pursuant to Regulation T. The Commission also found that the loans from accounts controlled by Sardi exceeded the entire margin call.

For example, one customer received a Regulation T margin call in April 1998 in the amount of \$19,905. The next day, that same customer received \$20,000 from an account that Sardi controlled to cover the margin call. That same customer received another Regulation T margin call in June 1998 in the amount of \$16,388, which was covered the next day with a \$16,500 loan from an account that Sardi controlled. The Commission also found that in some instances, the customers received loans that exceeded the original cash deposits that they made into their accounts. For example, one day trader who opened his account with \$15,000 in September 1997 received a Regulation T margin call in December 1997 in the amount of \$19,161. The next day, that same customer received \$20,000 from an account that Sardi controlled to cover the margin call.

The Commission found that the actions of Sardi, Investment Street and Saenz allowed Investment Street's day trading customers to continue trading when their accounts would otherwise have, and should have, been restricted or closed. Furthermore, the loans from accounts Sardi controlled alleviated the need for Investment Street's customers to add their own funds or securities to their accounts, as Regulation T requires.

The Commission also found that Investment Street, aided and abetted and caused by Saenz, did not provide its customers with a written statement of the terms of the loans that it indirectly made to the firm's customers, or any periodic statements of the interest or fees

charged on the loans, as required by Rule 10b-16 of the Exchange Act. Further, the Commission found that between November 1997 and August 1998, Dynamic operated as an unregistered broker or dealer by performing administrative services for Investment Street (with which it shared office space and equipment) and employing two individuals, who did not hold securities licenses and who were not registered with any national securities association, to trade investors' accounts for compensation.

The administrative and cease and desist order entered by the Commission found that Investment Street willfully violated, and committed or caused violations of, Section 7(c) of the Exchange Act and Regulation T by indirectly extending and maintaining credit to or for its customers in contravention of Regulation T promulgated by the Federal Reserve Board; Rule 10b-16 of the Exchange Act; and Section 15(b)(7) of the Exchange Act and Rule 15b7-1 thereunder by allowing individuals associated with itself and with Dynamic to trade accounts maintained by others at Investment Street for compensation even though they lacked securities licenses and were not registered with the NASD. The Commission found that Saenz aided and abetted and caused Investment Street's violations.

The Commission also found that Sardi willfully violated, and committed or caused violations of, Section 7(d) of the Exchange Act and Regulation T, by directly extending and maintaining credit to or for Investment Street's customers in violation of Regulation T promulgated by the Federal Reserve Board. The Commission found that Saenz aided and abetted and caused Sardi's violations. Finally, the Commission found that Dynamic willfully violated, and committed or caused violations of, Section 15(a) of the Exchange Act by acting as an unregistered broker-dealer.

Pursuant to the Commission's Order, Investment Street, together with Dynamic, is ordered to pay a civil money penalty of \$25,000. In addition, Investment Street is censured, and ordered to cease and desist from committing or causing any violations and any future violations of Sections 7(c) and 15(b)(7) of the Exchange Act, Rule 15b7-1 thereunder, Rule 10b-16 under the Exchange Act, and Regulation T. Sardi and Saenz each agreed to pay civil money penalties of \$5,500, and be suspended from association with any broker or dealer for 90 days and six months, respectively. In addition, Sardi is ordered to cease and desist from committing or causing any violations and any future violations of Section 7(d) of the Exchange Act and Regulation T, and Saenz is ordered to cease and desist from causing any violation and any future violation of Sections 7(c), 7(d) and 15(b)(7) of the Exchange Act, Rule 15b7-1, Rule 10b-16 of the Exchange Act, and Regulation T. Finally, Dynamic is ordered to cease and desist from committing or causing any violation and any future violation of Section 15(a)(1) of the Exchange Act. (Rel. 34-42447; File No. 3-10151; Press Rel. 2000-12)

ADMINISTRATIVE PROCEEDINGS INSTITUTED AGAINST AND SIMULTANEOUSLY SETTLED WITH MICHAEL KINNEY

On February 22, the Commission entered an Order Instituting Administrative Proceedings Pursuant to Sections 15(b) and 19(h) of the Securities Exchange Act of 1934 (Exchange Act), Making Findings and Imposing Remedial Sanctions (Order) against Michael L. Kinney (Kinney) of Wilson, Oklahoma. The Commission simultaneously accepted Kinney's Offer of Settlement, in which he agreed to be barred from association with any broker or dealer, with right to reapply after eighteen months.

The Order alleged that on January 27, 2000, a final judgment of permanent injunction was entered against Kinney in the United States District Court for the Northern District of Texas (Dallas Division), SEC v. Michael D. Jenkins, et al., Case No 98-CV-1892-L. The final judgment permanently enjoined Kinney from further violations of Sections 5(a), 5(c) and 17(a) of the Securities Act of 1933 and Sections 15(a) and 10(b) of the Exchange Act and Rule 10b-5 promulgated thereunder

In its complaint against Kinney, the Commission alleged that between April 1993 and December 1994, Kinney and another defendant collectively sold approximately \$250,000 in promissory notes, the proceeds of which were purportedly used to develop a sand mine. The complaint further alleges that in connection with the offer and sale of the notes, Kinney made material misrepresentations and omissions of material fact concerning, among other things, the ownership of the sand mine, the use of investor funds, and the safety of the investment. (Rel. 34-42448; File No. 3-10152)

THOMAS EHMANN PERMANENTLY ENJOINED AND ORDERED TO PAY DISGORGEMENT AND A CIVIL PENALTY

The Commission announced that on February 15 a Final Judgment of Permanent Injunction and Other Relief was entered against Thomas R. Ehmman (Ehmman) of Elmhurst, Illinois enjoining him from various violations of the Securities Exchange Act of 1934 (Exchange Act). According to the Commission's previously filed complaint, Ehmman uncovered a scheme devised by his company's president and vice president of strategic planning to manipulate customer account information so that delinquent and uncollectible accounts appeared current. Ehmman did not take any action to stop it but instead he affirmatively misled First Merchants' outside auditors to prevent its discovery and also then signed a false financial statement that the company filed with the Commission. As a result of the scheme, the company, First Merchants Acceptance Corporation, overstated its net income by \$76.7 million or 729% in the 1996 Form 10-K filing signed by Ehmman. In addition to the injunction enjoining him from violations of Sections 10(b), 13(a), 13(b)(2) and 13(b)(5) of the Exchange Act and Rules 12b-20, 13a-1 and 13a-11, Ehmman was ordered to disgorge a performance bonus of \$16,500 and to pay a civil penalty of \$25,000. Ehmman consented to the judgment without admitting or denying the Commission's allegations (SEC v. Thomas R. Ehmman, et al., 99 C 6343, N.D. Ill., Nordberg). [SEC v. Mitchell

FORMER ANTEC CHAIRMAN BRUCE VAN WAGNER, HIS CHILDREN AND NEIGHBOR, CONSENT TO SETTLE INSIDER TRADING CHARGES

On February 14, Bruce Van Wagner (Van Wagner) of Lake Forest, Illinois, and Sea Island, Georgia, consented to settle a complaint alleging that he illegally passed confidential non-public information regarding the stock of Antec Corporation (Antec), to his family and neighbors who, in turn, sold Antec shares while in possession of the inside information. Van Wagner was Chairman of Antec from 1993 to 1997 and currently is a board member of Antec. He formerly served as Chairman of Anixter, Inc. and Anixter, International.

Five of Van Wagner's children; Peter Van Wagner, Mary Jane Reed, Laurey Van Wagner, Ellis Van Wagner and Mark Van Wagner, and his neighbor, Carol Gwaltney, also consented, without admitting or denying the allegations, that they engaged in insider trading in stock of Antec. Antec is a publicly-held company formerly based in Rolling Meadows, Illinois and now based in Atlanta, Georgia. According to the complaint, on June 9, 1995, Van Wagner or his wife tipped their children and three neighbors shortly before Antec issued a press release regarding a significant shortfall in second quarter earnings. The Defendants sold their shares before Antec released that information to the public. On the day of the announcement, Antec stock dropped \$8.00 per share resulting in losses avoided by the Defendants of approximately \$75,000. The Defendants agreed to disgorge their ill-gotten gains, plus prejudgment interest, and to pay a civil penalty equal to the amount of their disgorgement. Donald Gwaltney and Jane Gwaltney of Lake Forest, Illinois also consented to disgorgement of their ill-gotten gains, plus prejudgment interest, resulting from trades made by Carol Gwaltney.

Two other defendants, Barbara Blanchard and Dudley Blanchard, previously consented, without admitting or denying the allegations in the complaint, to a similar order. They also agreed to disgorge \$10,650 plus pre-judgment interest, and to pay a \$10,650 civil penalty. [SEC v. Van Wagner, et al., 97 C 6826, USDC, N.D. Ill.] (LR-16445)

INVESTMENT COMPANY ACT RELEASES

MUTUAL OF AMERICA LIFE INSURANCE COMPANY, ET AL.

A notice has been issued giving interested persons until March 10, 2000, to request a hearing on an application filed by Mutual of America Life Insurance Company (Mutual of America), Mutual of America Separate Account No. 2 (Mutual Annuity Account), Mutual of

Life Insurance Company of New York (American Life), The American Separate Account No. 2 (American Annuity Account), and The American Separate Account No. 3 (American VUL Account) (collectively, Applicants). Applicants seek an order pursuant to Section 17(b) of the Investment Company Act granting an exemption from the provisions of Section 17(a) of the Act to the extent necessary to permit the transfer of assets from the American Annuity Account and American VUL Account (American Accounts) to the Mutual Annuity Account and Mutual VUL Account (Mutual Accounts) in connection with the assumption reinsurance by Mutual of America from American Life of certain variable annuity contracts and variable life policies to which those assets relate. Applicants also seek an order pursuant to Section 11(a) of the Act approving the terms of the offers of exchange of interests in the American Accounts for interests in the Mutual Accounts to the extent the exemption under Rule 11a-2 is unavailable. (Rel. IC-24291 - February 17)

REPUBLIC FUNDS, ET AL.

A notice has been issued giving interested persons until March 13, 2000, to request a hearing on an application filed by Republic Funds, et al. exempting applicants from Section 15(a) of the Investment Company Act and Rule 18f-2 under the Act. The order would permit applicants to enter into and materially amend subadvisory agreements without shareholder approval. (Rel. IC-24292 - February 16)

HOLDING COMPANY ACT RELEASES

GPU, INC.

An order has been issued authorizing GPU, Inc., a registered holding company, to organize a new, wholly-owned subsidiary company to acquire limited partner interests in EnerTech Capital Partners II, L.P., a Delaware limited partnership formed to invest in companies engaged in activities primarily related to the electric and natural gas utilities and their convergence into the broader energy, communications and other utility-like service industries. (Rel. 35-27139)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change (SR-AMEX-99-50) filed by The American Stock Exchange adopting interpretive materials regarding Future Priced Securities has become immediately 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 February 21. (Rel. 34-42437)

WITHDRAWALS SOUGHT

A notice has been issued giving interested persons until March 9, 2000, to comment on the application of Cablevision Systems Corporation to withdraw its Class A Common Stock, par value \$.01 per share, from listing and registration on the American Stock Exchange. (Rel. 34-42435)

A notice has been issued giving interested persons until March 13, 2000, to comment on the application of Westminster Capital, Inc. to withdraw its Common Stock, par value \$1.00 per share from listing and registration on the Pacific Exchange. (Rel. 34-42440)

SECURITIES ACT REGISTRATIONS

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>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

- S-8 NORTEL NETWORKS CORP, B200 DIXIE ROAD, SUITE 100, BRAMPTON ONT CANA, A6
00000 (905) 863-1103 - 4,562,260 (\$544,049,505) FOREIGN COMMON STOCK
(FILE 333-11452 - FEB. 11) (BR 7)
- S-3 NORTEL NETWORKS CORP, B200 DIXIE ROAD, SUITE 100, BRAMPTON ONT CANA, A6
00000 (905) 863-1103 - 29,334,017 (\$3,498,081,527.25) FOREIGN COMMON STOCK
(FILE 333-11454 - FEB. 11) (BR. 7)
- F-3 AEGON NV, MARIAHOEVEPLEIN 50, 2591 TV, HAGUE THE NETHERLAND, P7
(319) 398-8511 - 2,000,000 (\$150,440,000) FOREIGN COMMON STOCK (FILE
333-11458 - FEB. 10) (BR 1)
- S-8 DIAGEO PLC, 8 HENRIETTA PL, LONDON W1M 9AG ENGLAND, X0 - 64,000,000
(\$461,440,000) FOREIGN COMMON STOCK (FILE 333-11460 - FEB 11) (BR 2)
- S-8 DIAGEO PLC, 8 HENRIETTA PL, LONDON W1M 9AG ENGLAND, X0 - 24,000,000
(\$173,040,000) FOREIGN COMMON STOCK (FILE 333-11462 - FEB 11) (BR 2)
- S-8 CELANESE AG, INSUSTRIEPARK HOECHST BUILDING F-821 D-6,
FRANKFURT AM MAIN GERMANY, FRANKFURT, (693) 051-4000 - 2,000,000
(\$44,562,500) COMMON STOCK (FILE 333-30284 - FEB 14) (BR 6)
- S-1 RADIO ONE INC, 5900 PRINCESS GARDEN PARKWAY, 8TH FL, LANHAM, MD 20706
(301) 306-1111 - 5,500,000 (\$471,625,000) COMMON STOCK (FILE 333-30286 -
FEB 14) (BR 7)

S-1 GOLDMAN SACHS GROUP INC, 85 BROAD ST, NEW YORK, NY 10004 (212) 902-1000
- 7,000,000,000 (\$7,000,000,000) STRAIGHT BONDS (FILE 333-30288 -
FEB 14) (BR. 7)

S-8 KIDS STUFF INC, 4450 BELDEN VILLAGE ST NW, STE 406, CANTON, OH 44718
(330) 492-8090 - 798,000 (\$1,835,400) COMMON STOCK (FILE 333-30292 -
FEB. 14) (BR. 5)

S-3 FIRST UNION COMMERCIAL MORTGAGE SECURITIES INC,
C/O STATE STREET BANK AND TRUST, BOSTON, MA 02110 (704) 374-6828 -
1,000,000 (\$1,000,000) MORTGAGE BONDS (FILE 333-30294 - FEB 14) (BR 8)

S-8 THERMACELL TECHNOLOGIES INC, 440 FENTRESS BLVD., STE 240, DAYTONA BEACH,
FL 32114 (904) -25-3-62 - 850,000 (\$1,215,500) COMMON STOCK. (FILE
333-30296 - FEB. 14) (BR. 9)

S-8 EUROKIOSK INC, 1 RICKEFELLER PLAZA, SUITE 1600, NEW YORK, NY 10020
(212) 265-4600 - 100,000 (\$5,000) COMMON STOCK. (FILE 333-30300 - FEB. 14)
(BR 7)

S-8 INFOBOOTH INC, 689 FIFTH AVE, 6TH FLOOR, NEW YORK, NY 10022
(212) 265-4600 - 100,000 COMMON STOCK (FILE 333-30302 - FEB 14) (BR 9)

S-8 TERA COMPUTER CO \WA\, 411 FIRST AVE SOUTH, SUITE 600, SEATTLE, WA 98104
(206) 701-2000 - 3,215,686 (\$21,511,214) COMMON STOCK. (FILE 333-30304 -
FEB. 14) (BR 3)

S-8 THOMAS INDUSTRIES INC, 4360 BROWNBORO ROAD, SUITE 300, LOUISVILLE, KY
40207 (502) 893-4600 - 250,000 (\$4,750,000) COMMON STOCK. (FILE 333-30306
- FEB 14) (BR 5)

S-3 SPATIALIZER AUDIO LABORATORIES INC, 20700 VENTURA BOULEVARD SUITE 140,
WOODLAND HILLS, CA 91364 (310) 227-3370 - 6,197,636 (\$12,519,224 72)
COMMON STOCK. (FILE 333-30308 - FEB 14) (BR 5)

S-8 LIBERTY DIGITAL INC, 67 IRVING PLACE NORTH 4TH FLOOR, NEW YORK, NY 10003
(212) 387-7700 - 566,159 (\$29,935,657 12) COMMON STOCK (FILE 333-30310 -
FEB 14) (BR. 7)

S-8 SK TECHNOLOGIES CORP, 500 FAIRWAY DRIVE, SUITE 104, DEERFIELD BEACH, FL
33441 (954) 418-0101 - 2,300,000 (\$687,675) COMMON STOCK. (FILE 333-30312
- FEB 14) (BR 3)

S-3 CENDANT CORP, 9 W 57TH ST 57TH FL, NEW YORK, NY 10019 (212) 413-1800 -
\$150,000,000 COMMON STOCK (FILE 333-30314 - FEB 14) (BR 8)

SB-2 POSITRON CORP, 1304 LANGHAM CREEK DRIVE, SUITE 310, HOUSTON, TX 77048
(281) 492-7100 - 78,732,990 (\$41,728,484) COMMON STOCK. (FILE 333-30316 -
FEB 14) (BR 5)

S-8 BOSTON BIOMEDICA INC, 375 WEST STREET, WEST BRIDGEWATER, MA 02379
(508) 580-1900 - 2,000,000 (\$10,920,000) COMMON STOCK (FILE 333-30320 -
FEB 14) (BR 1)

S-4 CANAAN ENERGY CORP, 119 NORTH ROBINSON, SUITE 600, OKLAHOMA CITY, OK
73102 (405) 232-3222 - 5,000,000 (\$22,329,000) COMMON STOCK (FILE
333-30322 - FEB 14) (NEW ISSUE)

S-8 CHESAPEAKE ENERGY CORP, 6100 N WESTERN AVE, OKLAHOMA CITY, OK 73118
(405) 848-8000 - 500,000 (\$1,405,000) COMMON STOCK. (FILE 333-30324 -
FEB 14) (BR. 4)

S-8 TIDEL TECHNOLOGIES INC, 5847 SAN FELIPE STE 900, SAN FELIPE PLZ,
HOUSTON, TX 77057 (713) 783-8200 - 1,438,250 (\$2,373,112.50) COMMON STOCK
(FILE 333-30326 - FEB 14) (BR 3)

S-8 PROTECTION ONE INC, 600 CORPORATE POINTE, 12TH FLOOR, CULVER CITY, CA
90230 (310) 338-6930 - 4,200,000 (\$6,300,000) COMMON STOCK (FILE
333-30328 - FEB 14) (BR 8)

S-8 MYTURN COM INC, 333 NORTH FIRST STREET, JACKSONVILLE, FL 32250
(904) 680-6680 - 477,000 (\$13,236,750) COMMON STOCK. (FILE 333-30330 -
FEB 14) (BR 9)

S-4 NYMEX HOLDINGS INC, ONE NORTH END AVENUE, WORLD FINANCIAL CTR, NEW YORK, NY 10282 - 816 (\$652,800,000) COMMON STOCK. (FILE 333-30332 - FEB. 14) (NEW ISSUE)

S-8 CHADMOORE WIRELESS GROUP INC, 2875 E PATRICK LANE, STE G, LAS VEGAS, NV 89120 (702) 740-5633 - 1,500,000 (\$1,080,000) COMMON STOCK (FILE 333-30334 - FEB. 14) (BR 7)

S-3 PROSOFTTRAINING COM, 3001 BEE CAVES ROAD, SUITE 100, AUSTIN, TX 78746 (512) 328-6140 - 298,070 (\$3,595,470) COMMON STOCK (FILE 333-30336 - FEB 14) (BR 8)

S-8 CHADMOORE WIRELESS GROUP INC, 2875 E PATRICK LANE, STE G, LAS VEGAS, NV 89120 (702) 740-5633 - 3,000,000 (\$2,160,000) COMMON STOCK. (FILE 333-30338 - FEB 14) (BR. 7)

S-3 INAMED CORP, 5540 EKWILL STREET, SUITE D, SANTA BARBARA, CA 93111 (805) 692-5400 - 2,000,000 (\$81,000,000) COMMON STOCK (FILE 333-30340 - FEB 14) (BR 5)

S-8 INFONAUTICS INC, 900 W VALLEY RD, STE 1000, WAYNE, PA 19087 (610) 971-8840 - 1,000,000 (\$7,828,000) COMMON STOCK (FILE 333-30342 - FEB. 14) (BR 3)

S-3 HANOVER COMPRESSION INC, 12001 N HOUSTON ROSSLYN, HOUSTON, TX 77086 (281) 447-8787 - 1,725,000 (\$86,250,000) PREFERRED STOCK (FILE 333-30344 - FEB 14) (BR 6)

S-3 SAFECO CORP, 4333 BROOKLYN AVE NE, SAFECO PLAZA, SEATTLE, WA 98185 (206) 545-5000 - 500,000,000 (\$500,000,000) STRAIGHT BONDS (FILE 333-30346 - FEB 14) (BR 1)

S-3 INTERNATIONAL RECTIFIER CORP /DE/, 233 KANSAS ST, EL SEGUNDO, CA 90245 (310) 322-3331 - 9,200,000 (\$359,628,000) COMMON STOCK (FILE 333-30348 - FEB 14) (BR 5)

S-3 SUPERGEN INC, TWO ANNABLE LANE STE 220, SAN RAMON, CA 94583 (925) 327-0200 - 3,105,000 (\$146,711,250) COMMON STOCK (FILE 333-30350 - FEB 14) (BR 1)

S-8 AES CORPORATION, 1001 N 19TH ST, STE 2000, ARLINGTON, VA 22209 (703) 522-1315 - 1,000,000 (\$84,062,500) COMMON STOCK (FILE 333-30352 - FEB. 14) (BR 2)

S-3 LAMAR CAPITAL CORP, 401 SHELBY SPEIGHT DR, PURVIS, MS 39475 (601) 794-6047 - 200,000 (\$1,987,500) COMMON STOCK (FILE 333-30354 - FEB 14) (BR 7)

S-8 XCARENET INC, 6400 SOUTH FIDLERS GREEN CIRCLE, STE 540, ENGLEWOOD, CO 80111 (303) 488-9028 - 2,770,000 (\$18,230,200) COMMON STOCK. (FILE 333-30356 - FEB. 14) (BR. 8)

S-3 EMISPHERE TECHNOLOGIES INC, 765 OLD SAW MILL RIVER ROAD, TARRYTOWN, NY 10591 (914) 347-2220 - 2,875,000 (\$118,421,250) COMMON STOCK (FILE 333-30358 - FEB 14) (BR 1)

S-4 COVAD COMMUNICATIONS GROUP INC, 2330 CENTRAL EXPRESSWAY, 300, SANTA CLARA, CA 95050 - 425,000,000 (\$425,000,000) STRAIGHT BONDS (FILE 333-30360 - FEB 14) (BR 7)

S-1 VIANET TECHNOLOGIES INC, 83 MERCER STREET, 3RD FLOOR, NEW YORK, NY 10012 (212) 219-7680 - 20,351,276 (\$74,154,550 81) COMMON STOCK (FILE 333-30362 - FEB 14) (BR. 3)

SB-2 I T TECHNOLOGY INC, 34-24 PUNT ROAD, WINDSOR 3181, MELOURNE VICTORIA, C3 (011) 613-9533 - 5,000,000 (\$25,000,000) COMMON STOCK (FILE 333-30364 - FEB 14)

S-8 ALLIED RISER COMMUNICATIONS CORP, 1700 PACIFIC AVE, STE 400, DALLAS, TX 75201 (214) 210-3000 - 10,755,000 (\$260,281,829 80) COMMON STOCK (FILE 333-30366 - FEB 14) (BR. 7)

SB-2 DIMENSIONAL VISIONS INC/ DE, 2301 WEST DUNLAP, SUITE 207, PHOENIX, AZ
85021 (602) 997-1990 - 11,422,475 (\$9,637,713 27) COMMON STOCK (FILE
333-30368 - FEB 14) (BR. 5)

S-3 XOMA LTD, 2910 SEVENTH ST, BERKELEY, CA 94710 (512) 644-1170 -
6,395,000 (\$38,170,156 25) FOREIGN COMMON STOCK. (FILE 333-30370 -
FEB. 14) (BR. 1)

S-8 UROPLASTY INC, 2718 SUMMER STREET NE, MINNEAPOLIS, MN 55413
(612) 378-1180 - 2,698,000 (\$4,500,000) COMMON STOCK. (FILE 333-30372 -
FEB. 14) (BR. 5)

S-8 ELOYALTY CORP, 205 NORTH MICHIGAN AVENUE, SUITE 1500, CHICAGO, IL 60601
(312) 228-4500 - 20,000,000 (\$353,354,600) COMMON STOCK. (FILE 333-30374 -
FEB 14) (BR. 5)

S-3 WESTCOAST HOSPITALITY CORP, 201 W NORTH RIVER DRIVE, SUITE 100, SPOKANE,
WA 99201 (509) 459-6100 - \$1,642,328 COMMON STOCK. (FILE 333-30378 -
FEB 14) (BR. 8)

S-8 SAP AKTIENGESELLSCHAFT SYSTEMS APPLICATIONS PRODUCTS IN DATA,
NEUROTSTRABE 16, WALLDORF, FEDERAL REPUBLIC OF GERMAN, NEW YORK, NY 69190
(011) 496-2277 - 173,000 (\$531,110) FOREIGN COMMON STOCK 216,250
(\$184,751,025) FOREIGN PREFERRED STOCK (FILE 333-30380 - FEB 14)
(BR 3)

S-1 BIOPURE CORP, 11 HURLEY ST, CAMBRIDGE, MA 02141 (617) 234-6500 -
2,875,000 (\$70,078,125) COMMON STOCK (FILE 333-30382 - FEB 14) (BR 1)

S-8 TULARIK INC, TWO CORPORATE DRIVE, SOUTH SAN FRANCISCO, CA 94080
(650) 825-7300 - 263,001 (\$15,632,779.44) COMMON STOCK (FILE 333-30384 -
FEB 14) (BR. 1)

SB-2 LAIDLAW GLOBAL CORP, 100 PARK AVENUE, NEW YORK, NY 10017 (212) 376-8800
- 3,562,223 (\$29,233,810.96) COMMON STOCK (FILE 333-30386 - FEB 14)
(BR 9)

S-4 NEXTLINK COMMUNICATIONS INC /DE/, 1505 FARM CREDIT DR, SUITE 2200,
MCLEAN, VA 22102 (703) 547-2000 - 855,000,000 (\$652,937,500)
STRAIGHT BONDS. (FILE 333-30388 - FEB 14) (BR 7)

S-3 HVIDE MARINE INC, 2200 ELLER DR BLDG 27, PO BOX 13038, FORT LAUDERDALE,
FL 33316 (305) 523-2200 - 6,344,582 (\$74,502,878, COMMON STOCK 156,777
(\$1,568) WARRANTS, OPTIONS OR RIGHTS (FILE 333-30390 - FEB. 14, (BR 5)

S-8 CALICO COMMERCE INC/, 333 WEST SAN CARLOS ST STE 300, SAN JOSE CA 95110
- 9,434,576 (\$173,807,599.01) COMMON STOCK (FILE 333-30392 - FEB 15)
(BR 8)

S-3 SL GREEN REALTY CORP, 420 LEXINGTON AVENUE, NEW YORK, NY 10170
(212) 594-2700 - 1,173,232 (\$26,034,018 08) COMMON STOCK (FILE 333-30394
- FEB 15) (BR 8)

S-8 ODETICS INC, 1515 S MANCHESTER AVE, ANAHEIM, CA 92802 (714) 774-5000 -
400,000 (\$7,275,000) COMMON STOCK (FILE 333-30396 - FEB 14) (BR 7)

S-3 EXAR CORP, 2222 QUME DR, PO BOX 49007, SAN JOSE, CA 95131 (408) 434-6400
- 2,875,000 (\$128,340,000) COMMON STOCK (FILE 333-30398 - FEB 15)
(BR 5)

S-1 INTACTA TECHNOLOGIES INC, 235 PEACHTREE ST NE, 2215 NORTH TOWER,
ATLANTA, GA 30303 (202) 672-5600 - 8,874,000 (\$21,386,340) COMMON STOCK
(FILE 333-30400 - FEB 14) (NEW ISSUE)

S-8 GREKA ENERGY CORP, 630 FIFTH AVENUE, SUITE 1501, STE 1006, NEW YORK, NY
10111 (212) 218-4680 - 1,400,000 (\$11,446,875) COMMON STOCK (FILE
333-30402 - FEB 14) (BR 4)

RECENT 8K FILINGS

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

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

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		
ADVANCED DIGITAL INFORMATION CORP	WA					X					02/18/00	
ALTERNATIVE TECHNOLOGY RESOURCES IN C	DE					X	X				02/16/00	
AMFM INC	DE					X	X				02/16/00	AMEND
AMKOR TECHNOLOGY INC	DE					X					01/13/00	
AMM HOLDINGS INC	DE		X				X				02/18/00	AMEND
ANDERSEN GROUP INC	CT					X					02/18/00	
AXYS PHARMECUTICALS INC	DE					X					02/21/00	
BRIDGE BANCORP INC	NY					X					01/31/00	
CANADIAN DERIVATIVES CLEARING CORP						X	X				12/20/99	
CASE RECEIVABLES II INC	DE					X	X				02/15/00	
CERPROBE CORP	DF		X				X	X			12/03/99	AMEND
CHAMPION INTERNATIONAL CORP	NY					X	X				02/17/00	
CHASE MORTGAGE FINANCE CORP	DE					X	X				01/18/00	
COCA COLA CO	DE					X					02/17/00	
COINSTAR INC	DE					X					02/10/00	
COMPAQ COMPUTER CORP	DE					X	X				02/16/00	
COMPOSITE AUTOMOBILE RESEARCH LTD						X	X				02/17/00	
CREATIVE BIOMOLECULES INC	DE					X	X				02/14/00	
CWABS INC	DE					X		X			02/18/00	
CYGNUS INC /DE/	DE		X				X				12/15/99	AMEND
DEPOMED INC	CA					X	X				01/21/00	
DIAL NETWORKS INC	CO		X								02/14/00	AMEND
DICOM IMAGING SYSTEMS INC	NV		X								12/31/99	
EARTH SEARCH SCIENCES INC	UT					X					02/02/00	
EARTH SEARCH SCIENCES INC	UT					X					02/18/00	
EDUCATIONAL VIDEO CONFERENCING INC						X					02/03/00	
ELECTRONIC RETAILING SYSTEMS INTERN ATIONAL INC	DE		X								02/11/00	
EMPIRE ENERGY CORP	UT		X				X				02/15/00	
EN POINTE TECHNOLOGIES INC	DE					X					02/18/00	AMEND
ENERGY EAST CORP	NY					X					02/18/00	
EOG RESOURCES INC	DE					X	X				02/14/00	
EQUITABLE RESOURCES INC /PA/	PA					X	X				02/16/00	
EVANS SYSTEMS INC	TX					X					02/17/00	
FINANCIAL INTRANET INC/NY	NV					X	X				01/31/00	AMEND

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
FIRST BANK CORPORATE CARD MASTER TR UST	NY				X	X						02/18/00	
FIRST OF AMERICA CRED CAR MA TRU FL RA AS BAC CE SER 1995-1										X		01/18/00	
FIRST SECURITY AUTO GRANTOR TRUST 1 997-A	UT	X										01/25/00	
FIRST SECURITY AUTO GRANTOR TRUST 1 997-B	UT	X										01/25/00	
FIRST SECURITY AUTO GRANTOR TRUST 1 998-A	UT	X										01/23/00	
FIRST SECURITY AUTO OWNER TRUST 199 8-1	UT	X										01/23/00	
FIRST SECURITY AUTO OWNER TRUST 199 9 1	UT	X										01/25/00	
FIRST SECURITY AUTO OWNER TRUST 199 9-2	UT	X										01/25/00	
FULLNET COMMUNICATIONS INC	OK		X					X				02/18/00	
GENERAL MOTORS CORP	DE				X							02/18/00	
GIGA INFORMATION GROUP INC	DE				X	X						02/18/00	
GLOBAL CROSSING LTD					X	X						02/18/00	
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE				X	X						02/16/00	
GRAND CENTRAL FINANCIAL CORP	DE				X	X						02/09/00	
GREEN DANIEL CO	MA		X									02/03/00	
GREEN DANIEL CO	MA		X				X					02/10/00	
GREKA ENERGY CORP	CO				X	X						11/30/99	
HALLIBURTON CO	DE				X	X						02/16/00	
HALLIBURTON CO	DE				X	X						02/17/00	
HEALTHGRADES COM INC	DE		X					X				02/03/00	
HEALTHRITE INC	DE				X	X						01/19/00	
HIGH PLAINS CORP	KS				X							02/07/00	
HONDA AUTO LEASE TRUST 1999A	DE				X	X						02/15/00	AMEND
HS RESOURCES INC	DE				X	X						02/17/00	
HUGHES ELECTRONICS CORP	DE				X							02/18/00	
IBIS TECHNOLOGY CORP	MA				X	X						02/16/00	
IMATION CORP	DE				X	X						02/17/00	
INCUBUS ACQUISITIONS INC	NV	X	X				X	X				02/18/00	
INTERMEDIA COMMUNICATIONS INC	DE				X			Y				02/17/00	
INTERNET LAW LIBRARY INC	DE		X					X				12/10/99	AMEND
LANDRYS SEAFOOD RESTAURANTS INC	DE				X	X						02/09/00	
LEGALOPINION COM	NV	X										02/11/00	
LEVEL 3 COMMUNICATIONS INC	DE				X							02/17/00	
LEXON TECHNOLOGIES INC	DE	X						X				02/09/00	
MERCANTILE CREDIT CARD MASTER TRUST	NY				X	X						02/07/00	
METRIS MASTER TRUST	DE								X			02/17/00	
METRIS RECEIVABLES INC	DE								X			02/17/00	
MIAMI COMPUTER SUPPLY CORP	OH				X	X						02/18/00	
MILLENIUM HOLDING GROUP INC /AZ/			X		X	X						02/18/00	
MNI GROUP INC	NJ				X			X				02/16/00	
MOLL INDUSTRIES INC	DE		X					X				02/18/00	AMEND
MOTORSPORTS USA INC/OH	DE	X	X									10/13/99	
NTL INC/NY/	DE				X	X						02/17/00	
OLD POINT FINANCIAL CORP	VA	X										02/18/00	
ONE LIBERTY PROPERTIES INC	MD				X							02/10/00	
ONHEALTH NETWORK CO	WA				X							02/16/00	
OSTEOTECH INC	DE				X							02/14/00	
PAB BANKSHARES INC	GA							X				11/30/99	AMEND
PACIFICARE HEALTH SYSTEMS INC /DE/	DE				X	X						02/10/00	
PAMECO CORP	GA				X	X						02/17/00	
PEAPOD INC	DE				X	X						02/14/00	
PFIZER INC	DE		X									02/18/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
PHARMACIA & UPJOHN INC	DE				X	X					02/10/00	
PHOTOGEN TECHNOLOGIES INC	NV				X	X					02/18/00	
PNC BANK CORP	PA				X	X					02/15/00	
PRECISION CASTPARTS CORP	OR				X	X					02/17/00	
QUADRAX CORP	DE			X							12/27/99	
QUEST SOFTWARE INC	CA					X					12/17/99	AMEND
QUESTAR CORP	UT					X					02/18/00	
RAINFOREST CAFE INC	MN				X	X					02/09/00	
RALSTON PURINA CO	MO	X									02/18/00	
RAMTRON INTERNATIONAL CORP	DE				X						01/26/00	
RATIONAL SOFTWARE CORP	DE				X	X					02/16/00	
ROYALE ENERGY INC	CA		X								01/19/00	
SCIENCE APPLICATIONS INTERNATIONAL CORP	DE		X			X					02/18/00	
SEMPRA ENERGY	CA				X	X					02/16/00	
SEMPRA ENERGY CAPITAL TRUST I	DE				X	X					02/16/00	
SMS STUDENT LOAN TRUST 2000-A	DE				X	X					02/02/00	
SPLITROCK SERVICES INC	DE				X	X					02/16/00	
STERLING SOFTWARE INC	DE				X	X					02/14/00	
STERLING VISION INC	NY				X	X					02/08/00	
STRUCTURED ASSET SECURITIES CORP MO PA TH CE SE 2000-BC1	DE				X	X					02/18/00	
SUNBEAM CORP/FL/	DE				X	X					02/09/00	
SYNOPSIS INC	DE				X	X					02/17/00	
SYSTEMSOFT CORP	DE				X	X					02/15/00	
TAKEOUT MUSIC COM	WA	X	X		X	X					02/18/00	
TECHNICAL CHEMICALS & PRODUCTS INC	FL				X						02/18/00	
TRANSTEXAS GAS CORP	DE			X		X					02/07/00	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					10/15/99	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					11/15/99	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					12/15/99	
TRAVELERS BANK CREDIT CARD MASTER T RUST I	DE				X	X					01/17/00	
TRIQUINT SEMICONDUCTOR INC	DE				X	X					02/17/00	
TRISM INC /DE/	DE				X	X					02/18/00	
TRUE NORTH COMMUNICATIONS INC	DE				X						02/15/00	
TUT SYSTEMS INC	DE		X			X					02/14/00	
UACSC AUTO TRUSTS UACSC 1999-C OWNE R TRUST AUTO REC BAC NOTE	DE				X	X					02/08/00	
UACSC AUTO TRUSTS UACSC 1999-D OWNE R TRUST AUTO REC BAC NOTE	DE				X	X					02/08/00	
UNIONBANCORP INC	DE				X	X					02/18/00	
UNITED COMPANIES FINANCIAL CORP	LA				X	X					02/17/00	
UNITED PAN EUROPE COMMUNICATIONS NV					X	X					02/03/00	
UNITEL VIDEO INC/DE	DE					X					12/08/99	AMEND
URBAN JUICE & SODA CO LTD /WY/	WY				X						02/17/00	
URSUS TELECOM CORP	FL				X	X					02/10/00	
USINTERNETWORKING INC	DE				X						01/18/00	
UST INC	DE				X	X					02/18/00	
VIRTUAL ACADEMICS COM INC	DE					X	X				12/08/99	AMEND
VIRTUAL COMMUNITIES INC/DE/	DE		X			X					02/10/00	
VISUAL NETWORKS INC	DE				X	X					02/07/00	
WARNER LAMBERT CO	DE				X	X					02/06/00	
WESTERFED FINANCIAL CORP	DE				X	X					02/15/00	
WORLDWIDE ENTERTAINMENT & SPORTS CO RP	DE				X	X					02/18/00	