

C.2

SEC NEWS DIGEST

Issue 2000-221

November 17, 2000

ENFORCEMENT PROCEEDINGS

COMMISSION DISMISSES PROCEEDING AGAINST DAVID EAST

The Commission determined to dismiss its proceeding against W. David East, Jr. The Division of Enforcement had appealed an earlier dismissal of the proceeding by an administrative law judge. The Commission also determined to dismiss the case but declined to express any view regarding the merits or any of the conclusions in the initial decision. (Rel. 34-43569; File No. 3-8955)

ADMINISTRATIVE PROCEEDINGS INSTITUTED AND SETTLED AGAINST PER-SE TECHNOLOGIES, INC., FORMERLY KNOWN AS MEDAPHIS CORPORATION

On October 18, 2000, the Commission instituted public administrative proceedings against Per-Se Technologies, Inc. (Per-Se), formerly known as Medaphis Corporation (Medaphis), an Atlanta-based supplier of business management services to physicians and hospitals. Per-Se consented to the issuance of an Order directing it to cease and desist from committing or causing violations of the reporting, books and records, and internal controls provisions of the federal securities laws, without admitting or denying the findings contained in the Order.

The Order finds that Medaphis (1) improperly recognized license fee revenue where there was no disclosure of a material contingency that affected the payment of such fee revenue; (2) improperly reversed an accrual for employee bonuses; (3) improperly created reserves and subsequently reversed them into earnings; and (4) failed to accrue for probable losses on software development contracts.

As the result of such improper accounting, Medaphis made inaccurate filings with the Commission in its 1995 Form 10-K and Forms 10-Q for the first and second quarters of 1996, materially overstating its net income in each of these filings.

The Order also finds that during the quarter and year ended December 31, 1995, and the first and second quarters of 1996, Medaphis failed to have internal controls sufficient to

ensure that its financial statements were prepared in conformity with generally accepted accounting principles. (Rel. 34-43570; AAE Rel. 1343; File No. 3-10364)

ADMINISTRATIVE PROCEEDINGS INSTITUTED AND SETTLED AGAINST GLEN LANG

On October 18, 2000, the Commission instituted public administrative proceedings against Glen Donald Lang (Lang), the former president and chief executive officer of Imonics Corporation (Imonics), a computer software development and consulting company located in Cary, North Carolina. Lang consented to the issuance of an Order directing him to cease-and-desist from committing or causing violations of the antifraud, reporting, and books and records provisions of the federal securities laws, without admitting or denying the findings contained in the Order.

The Order finds that Imonics, which at all relevant times was a wholly-owned subsidiary of an Atlanta-based supplier of business management services to physicians and hospitals (Company), executed in December 1995 an agreement with a German company to form a joint venture. As part of this agreement, the German company delivered a note for \$3.5 million to Imonics for the use of software developed by Imonics. The Company, through Imonics, recognized this amount as revenue in the fourth quarter of 1995. The Order also finds that in January 1996, Lang sent a letter to the head of Imonics' German partner in the joint venture that had the effect of delaying any payments due to Imonics under the note. Lang did not send a copy of this letter to the Company's corporate headquarters. The Order further finds that Lang's letter created a contingency for the amount payable to Imonics, and therefore the Company, and made improper the Company's recognition of the \$3.5 million in revenue from the joint venture in the fourth quarter of 1995.

The Order finds that the Company overstated its net income for the fourth quarter and year ended December 31, 1995, in an earnings release issued in February 1996, in its 1995 Form 10-K filed with the Commission in April 1996, and in registration statements filed with the Commission in April, May, and June 1996 that incorporated by reference the overstated net income reported in the Company's 1995 Form 10-K. Finally, the Order finds that Lang's letter was discovered in September 1996, causing the Company in the following month to restate its operating results to report net losses for both the quarter and year ended December 31, 1995. (Rels. 33-7916; 34-43571; AAE Rel. 1344; File No. 3-10365)

ADMINISTRATIVE PROCEEDINGS INSTITUTED AND SETTLED AGAINST JAMES DOUGLASS

On October 18, 2000, the Commission instituted public administrative proceedings against James Steele Douglass (Douglass), the former controller and chief accounting officer of an Atlanta-based supplier of business management services to physicians and hospitals (Company). Douglass consented to the issuance of an Order directing him to cease-and-desist from committing or causing violations of the antifraud, reporting, and

books and records provisions of the federal securities laws, without admitting or denying the findings contained in the Order.

The Order finds that Douglass:

- in the first quarter of 1996, was involved in the inappropriate reversal of an accrual for vested employee bonuses of \$1.4 million by a subsidiary of the Company, which increased income for the first quarter of 1996 on the Company's consolidated financial statements;
- in the second quarter of 1996, instructed a recently acquired subsidiary to reverse \$2.5 million in reserves into income, which materially inflated the Company's earnings through consolidation in that quarter;
- in the second quarter of 1996, failed to cause the Company to establish reserves for additional costs expected on software development and consulting contracts, which caused the Company to overstate its earnings and revenue for the second quarter by approximately \$1.4 million;
- failed to implement a system of sufficient internal controls to ensure that the Company's financial statements were prepared in accordance with generally accepted accounting principles and failed to ensure compliance with those internal controls the Company did have; and
- failed to give complete and accurate information to the Company's outside auditors concerning the nature of the entries on the Company's books and records during the first and second quarters of 1996.
(Rel. 33-7917; 34-43572; AAE Rel. 1345; File No. 3-10366)

SEC OBTAINS SUMMARY JUDGMENT AGAINST THREE DEFENDANTS IN CASE INVOLVING \$9 MILLION IPO STOCK FRAUD

The Commission announced that on November 9 the Honorable Denise Cote, United States District Court Judge for the Southern District of New York, granted the Commission's motion for partial summary judgment against three defendants in its securities fraud case involving Milan Capital Group, Inc., a company based in Melville, New York. The three defendants are Ira A. Monas, who was the president and owner of Milan, Michael Lamhut, who was Milan's operations manager, and Jason Cope, who was the branch manager of the Pittsburgh, Pennsylvania office of Investment Offices, a broker-dealer associated with Milan that did business under the name AC Financial, Inc.

The Commission filed its original complaint in this matter on January 7, 2000, charging Milan with unlawfully offering for sale, and purportedly selling, IPO securities while failing to be registered with the Commission as a broker-dealer. On

that same day, on application by the Commission, the court issued a temporary restraining order freezing Milan's assets and enjoining Milan from acting as an unregistered broker-dealer. (*See* Litigation Release No. 16405 (January 10, 2000)). On January 21, 2000, on application by the Commission, the court appointed a receiver for Milan to, among other things, identify and secure Milan's assets and property, ascertain the disposition of investors' funds, and ensure the fair treatment of all investors who dealt with Milan. The court has since granted motions by the receiver to freeze assets of various parties alleged to have received investor funds from Milan.

In an amended complaint filed on February 29, 2000, the Commission charged Monas, Lamhut, Cope and others with violating the antifraud provisions of the federal securities laws and aiding and abetting Milan's violation of the broker-dealer registration provisions. (*See* Litigation Release No. 16460 (March 1, 2000)). In granting partial summary judgment against the three defendants, the court found that through Cope and his team of brokers at the AC Financial Pittsburgh office, Monas and Milan convinced approximately 200 customers to pay almost \$9 million for shares in several IPOs. As the court also found, investors were told that Monas and Milan had access to these IPOs and, after sending funds to Milan, were provided with sales confirmations on Milan letterhead. In fact, the court found, Milan did not have access to IPOs, and never provided investors with any IPO shares. The court further found that Lamhut and Cope made false representations to investors in connection with this scheme, and that Monas and his wife withdrew substantial investor funds from Milan's accounts.

The court found that Monas, Lamhut, and Cope violated the antifraud provisions of the federal securities laws, Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act), Rule 10b-5 promulgated thereunder, and Section 17(a) of the Securities Act of 1933. The court also found that the defendants aided and abetted Milan's violation of the broker-dealer registration provisions of Section 15(a) of the Exchange Act. The court enjoined these defendants from further violations of these laws, and will require the defendants to pay full disgorgement and pre-judgment interest. The court further ruled that it would determine the amount of disgorgement and pre-judgment interest, and decide whether civil monetary penalties should be entered against the defendants, after the court-appointed receiver concludes his investigation. Claims against other defendants in this case remain pending. [SEC v. Milan Capital Group, Inc., et al., 00 Civ. 108, DLC, USDC, SDNY] (LR-16802)

INVESTMENT COMPANY ACT RELEASES

THE WACHOVIA VARIABLE INSURANCE FUNDS, ET AL.

An order has been issued pursuant to Section 6(c) of the Investment Company Act granting exemptive relief from Sections 9(a), 13(a), 15(a) and 15(b) of the Act and Rules 6e-2(b)(15) and 6e-3(T)(b)(15) thereunder to the Wachovia Variable Insurance Funds

(Trust) and Wachovia Asset Management (Wachovia), a business unit of Wachovia Bank, N.A. to the extent necessary to permit shares of the Trust and shares of any other investment company or series thereof that is designed to fund insurance products and for which Wachovia, or any of its affiliates, may serve in the future as investment adviser, administrator, manager, principal underwriter or sponsor to be sold to and held by (a) variable annuity and variable life insurance separate accounts of both affiliated and unaffiliated life insurance companies, (b) qualified pension and retirement plans outside of the separate account context, and (c) separate accounts that are not registered under the Act pursuant to exemptions from registration under Section 3(c) of the Act. (Rel. IC-24740 – November 15)

ML TAURUS, INC.

A notice has been issued giving interested persons until December 11, 2000, to request a hearing on an application filed by ML Taurus, Inc. for an order under Sections 6(b) and 6(e) of the Investment Company Act in connection with the formation of limited partnerships and other entities (Partnerships) to be offered to certain key employees and qualified participants of Merrill Lynch & Co., Inc. and its affiliates. Each Partnership will be an employees' securities company within the meaning of Section 2(a)(13) of the Act. (Rel. IC-24741 – November 15)

SELF-REGULATORY ORGANIZATIONS

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission granted approval to a proposed rule change filed by the Government Securities Clearing Corporation (SR-GSCC-00-01). The order allows GSCC to obtain financing in connection with its securities settlement process by entering into repurchase transactions with GSCC netting members and clearing agent bank members. Publication of the proposal is expected in the Federal Register during the week of November 20. (Rel. 34-43566)

PROPOSED RULE CHANGE

The Municipal Securities Rulemaking Board filed a proposed rule change (SR-MSRB-00-02) relating to Rules G-8 and G-38 and Form G-37/G-38. Publication of the proposal is expected in the Federal Register during the week of November 20. (Rel. 34-43568)

WITHDRAWAL GRANTED

A notice has been issued giving interested persons until December 7, 2000, to comment on the application of Nexen Inc. (formerly Canadian Occidental Petroleum Ltd.) to withdraw its Common Shares, no par value, from listing and registration on the American Stock Exchange. (Rel. 34-43563)

SIGNIFICANT NO-ACTION, EXEMPTIVE AND INTERPRETIVE LETTERS

Listed below are significant interpretive, exemptive, or no-action letters issued by the Division of Market Regulation for the period July 1 through September 30, 2000:

<u>Company</u>	<u>Act/Section/Rule</u>	<u>Date Mailed</u>	<u>Date Available</u>
DB Alex. Brown LLC	1934 Act/10b-10	7/5/2000	7/5/2000
Cool Brands Offer Eskimo Pie	1934 Act/14e-5	7/12/2000	7/12/2000
Repsol Offer YPF	1934 Act/14e-5	7/21/2000	7/21/2000
Securities Industry Association	1934 Act/15(c)(3)/ 15c3-1	7/27/2000	7/27/2000
Securities Industry Association	1934 Act/15(c)(3)/ 15c3-1	7/27/2000	7/27/2000
Stabilizing Activities under U.K. Law Outside U.K.	1934 Act/Reg. M – Rule 104	7/28/2000	7/28/2000
Stockback.com, LLC	1934 Act/15(b)	7/28/2000	7/28/2000
Courtyard Marriott Ltd. Partnership	1934 Act/14e-5	8/03/2000	8/03/2000
Pearson plc offer National Computer Systems, Inc.	1934 Act/14e-5	8/07/2000	8/07/2000
Depository Trust Corporation	1934 Act/15(c)(3)/ 15c3-1	8/21/2000	8/21/2000
IShares S&P 100 Fund	1934 Act/10a-1, 10b-10, 10b-17, 11d1-2, 14e-5, 15c1-5, 15c1-6, Reg. M – 101, 102	9/05/2000	9/05/2000

<u>Company</u>	<u>Act/Section/Rule</u>	<u>Date Mailed</u>	<u>Date Available</u>
Allied Zurich/UBS Warburg	1934 Act/14e-5	9/13/2000	9/13/2000
TotalFinaElf offer PetroFina	1934 Act/Reg. M – Rule 102	9/18/2000	9/18/2000
UBS AG merger Paine Webber	1934 Act/Reg. M – Rules 101, 102	9/22/2000	9/22/2000

RECENT 8K FILINGS

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

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

The following companies have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: <publicinfo@sec.gov>. In most cases, this information is also available on the Commission's website: <www.sec.gov>.

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
AAMES MORTGAGE TRUST 2000-1	CA					X	X					10/25/00	
ACTERNA CORP	DE					X	X					11/14/00	
ADVANCED TECHNOLOGY INDUSTRIES INC	DE					X	X					10/31/00	
ADVANTA BUSINESS RECIEVABLES CORP			X						X			11/16/00	
ADVANTA BUSINESS SERVICES CORP	DE								X			11/10/00	
ADVANTA BUSINESS SERVICES CORP	DE								X			11/10/00	
ADVANTA EQUIPMENT LEASING RECEIVABL ES SERIES 2000-1 LLC	NV								X			11/10/00	
ADVANTA LEASING RECEIVABLES CORP IV	NV								X			11/10/00	
ADVANTA LEASING RECEIVABLES CORP IX	NV								X			11/10/00	
ADVANTA LEASING RECEIVABLES CORP V	NV								X			11/10/00	
ADVANTA LEASING RECEIVABLES CORP VI	NV								X			11/10/00	
II													
AGL RESOURCES INC	GA								X	X		11/17/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AIRCRAFT FINANCE TRUST	DE					X					11/15/00	
ALLEGHENY ENERGY INC	MD									X	11/15/00	
ALLSTATE CORP	DE									X	11/16/00	
ALTIVA FINANCIAL CORP	DE	X			X	X					11/13/00	
AMB PROPERTY CORP	MD				X	X					08/15/00	AMEND
AMB PROPERTY LP	DE				X	X					08/15/00	AMEND
AMEDISYS INC	DE				X	X					11/15/00	
AMERICAN AIRCARRIERS SUPPORT INC	DE		X			X					10/31/00	
AMERICAN ECO CORP		X			X	X					10/30/00	
AMERICAN ENTERPRISE COM CORP	FL	X	X		X						11/01/00	
AMERICAN EXPRESS CENTURION BANK	UT				X	X					11/15/00	
AMERICAN EXPRESS RECEIVABLES FINANC ING CORP	DE				X	X					11/15/00	
AMERICAN EXPRESS RECEIVABLES FINANC ING CORP II	DE				X	X					11/15/00	
AMERITRANS CAPITAL CORP	DE				X						10/31/00	
AMERIVEST PROPERTIES INC	MD						X	X			11/16/00	
ARCADIA INVESTMENTS INC	WY				X						11/15/00	
ARCADIA RECEIVABLES FINANCE CORP	DE				X	X					11/16/00	
ARCHSTONE COMMUNITIES TRUST/ ASIA WEB HOLDINGS INC	MD						X	X			11/15/00	
ASIAN FINANCIAL INC	DE				X						11/06/00	
ASSET BACKED SEC CORP HOME EQUITY L OAN SERIES 2000 LB1	NV	X									11/14/00	AMEND
AT&T CORP	DE	X			X	X					11/15/00	
ATCHISON CASTING CORP	NY				X	X					11/15/00	
AUTOZONE INC	KS				X	X					11/16/00	
AVNET INC	NV					X	X			X	11/15/00	
BANC ONE CREDIT CARD MASTER TRUST	NY	X				X	X				10/31/00	
BANK MUTUAL CORP	NY				X		X				11/15/00	
BANK OF AMERICA MORTGAGE SECURITIES INC	DE				X	X					11/01/00	
BANKNORTH GROUP INC/ME	DE				X	X					11/16/00	
BARRETT RESOURCES CORP	ME				X	X				X	11/15/00	
BELLSOUTH CORP	DE				X						11/16/00	
BETHLEHEM STEEL CORP /DE/ BHC COMMUNICATIONS INC	GA				X					X	11/16/00	
BICO INC/PA	DE				X	X					11/09/00	
BICO INC/PA	PA				X						11/07/00	
BOWL AMERICA INC	PA				X						11/16/00	
BROWN FORMAN CORP	MD				X						10/01/00	
CABLEVISION SYSTEMS CORP /NY	DE	X									11/30/00	
CASCADE CORP	DE				X	X					11/10/00	
CBQ INC	OR				X	X					10/18/00	AMEND
CC MASTER CREDIT CARD TRUST	CO				X						11/13/00	
CC MASTER CREDIT CARD TRUST II	MD					X					11/15/00	
CENTEX CONSTRUCTION PRODUCTS INC	MD					X					11/15/00	
CENTEX CORP	DE	X				X					11/10/00	
CHESAPEAKE ENERGY CORP	NV	X				X					11/10/00	
CHRIS CRAFT INDUSTRIES INC	OK					X	X			X	11/16/00	
CHRYSLER FINANCIAL CO LLC DAIMLERCH RYSLER AUTO TRUST 2000-C	DE				X	X					11/15/00	
CIRCUIT CITY CREDIT CARD MASTER TRU ST	MI				X	X					11/15/00	

NAME OF ISSUER	STATE	8K ITEM NO.									DATE	COMMENT
	CODE	1	2	3	4	5	6	7	8	9		
CISCO SYSTEMS INC	CA					X					11/09/00	
CISCO SYSTEMS INC	CA					X					11/13/00	
CITIBANK CREDIT CARD MASTER TRUST I	DE	X				X		X			09/26/00	
CITIBANK CREDIT CARD MASTER TRUST I	DE					X		X			10/26/00	
CITIBANK NEVADA NATIONAL ASSOCIATIO	DE	X				X		X			09/26/00	
N												
CITIBANK NEVADA NATIONAL ASSOCIATIO	DE					X		X			10/26/00	
N												
CITIBANK SOUTH DAKOTA N A	DE	X				X		X			09/26/00	
CITIBANK SOUTH DAKOTA N A	DE	X									10/26/00	
CITIBANK SOUTH DAKOTA N A	DE					X		X			10/26/00	
CITICORP	DE							X			10/10/00	
CITICORP MORTGAGE SECURITIES INC	DE					X					11/16/00	
CLAYTON HOMES INC	DE					X		X			11/14/00	
CLEARWORKS NET INC	DE					X		X			11/13/00	
CLIMACHEM INC	OK		X					X			10/31/00	
CNL HOSPITALITY PROPERTIES INC	FL		X								11/03/00	
COMMAND SECURITY CORP	NY					X		X			11/10/00	
CONSOLTEX INC/ CA	A8		X								09/30/00	
CONTEX ENTERPRISE GROUP INC	CO		X								11/15/00	
CONTINENTAL AIRLINES INC /DE/	DE					X		X			11/15/00	
CORUS BANKSHARES INC	MN		X								11/15/00	
COUNTRY WORLD CASINOS INC	NV	X									11/14/00	
COVALENT GROUP INC	NV					X		X			10/31/00	AMEND
COVEST BANCSHARES INC	DE					X		X			11/16/00	
CRIIMI MAE FINANCIAL CORP	MD					X					11/15/00	
CULP INC	NC	X									10/29/00	
CURAGEN CORP	DE					X		X			11/15/00	
CURIS INC	DE					X		X			11/16/00	
CYTRX CORP	DE					X		X			11/01/00	
DAIMLERCHRYSLER AUTO TRUST 2000 A	DE					X		X			11/15/00	
DAIMLERCHRYSLER AUTO TRUST 2000 B	DE					X		X			11/15/00	
DEVON ENERGY CORP/DE	DE					X					10/26/00	
DIASENSOR COM INC	PA					X					11/15/00	
DISCOVER BANK	DE					X		X			11/15/00	
DISCOVER CARD MASTER TRUST I	DE					X		X			11/15/00	
DOMINION RESOURCES INC /VA/	VA					X					11/16/00	
DOVER CORP	DE							X	X		11/13/00	
DVI RECEIVABLES CORP VIII	DE					X		X			11/07/00	
DYNAMIC HEALTHCARE TECHNOLOGIES INC	FL					X					11/15/00	
ENTRAVISION COMMUNICATIONS CORP	DE					X		X			11/14/00	
ENVISION DEVELOPMENT CORP /FL/	FL		X					X			10/31/00	
EQUIVEST FINANCE INC	DE					X					11/15/00	
ETOYS INC	DE					X		X			11/15/00	
EVENFLO CO INC	DE					X		X			11/14/00	
EXELON CORP	PA		X					X			10/20/00	AMEND
EXELON CORP	PA					X					11/15/00	
EXPEDITORS INTERNATIONAL OF WASHING	WA								X		11/15/00	
TON INC												
FEDEX CORP	DE							X			11/14/00	
FIBERCORE INC	NV					X					11/14/00	
FINGERHUT RECEIVABLES INC	DE			X							11/15/00	
FIRST CHICAGO MASTER TRUST II	DE					X		X			11/15/00	
FIRST HORIZON ASSET SECURITIES INC	DE					X					11/16/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
FIRST NBC CREDIT CARD MASTER TRUST										X	11/10/00	
FIRST UNION CORP	NC					X	X				11/14/00	
FIRST UNION MASTER CREDIT CARD TRUS T						X	X				11/15/00	
FIRST USA BANK NATIONAL ASSOCIATION						X	X				11/15/00	
FIRST USA CREDIT CARD MASTER TRUST	DE					X	X				11/10/00	
FLIR SYSTEMS INC	OR					X	X				11/15/00	
FLORIDA POWER CORP /	FL					X	X				11/15/00	
FLORIDA PROGRESS CORP	FL					X	X				11/15/00	
FNaNB CREDIT CARD MASTER TRUST						X	X				11/15/00	
FNB CORP/PA	PA					X					10/24/00	
FOUNTAIN COLONY VENTURES INC	CO			X							09/22/00	AMEND
FOX ENTERTAINMENT GROUP INC	DE					X					11/15/00	
FRANKLIN SELECT REALTY TRUST	CA					X	X				11/16/00	
GARDEN COM INC						X	X				09/30/00	
GEODYNE ENERGY INCOME LTD PARTNERSH IP III-E	OK					X	X				11/15/00	
GEORGIA PACIFIC CORP	GA								X		11/15/00	
GERALD STEVENS INC/	FL					X	X				11/14/00	
GIANT GROUP LTD	DE		X				X				10/31/00	
GODDARD INDUSTRIES INC	MA	X									11/01/00	
GOLDMAN SACHS GROUP INC	DE		X				X				10/31/00	
GOOD GUYS INC	DE							X			11/08/00	
GRAND COURT LIFESTYLES INC	DE					X	X				11/10/00	
GREENPOINT HM EQ LN AS BK NT SR 200 0-1 CL A2 VA RT AS BK NT						X	X				10/16/00	
GREENPOINT HM EQ LN TR 1999-2 REV H M EQ ASS BK NOT SE 1999-2	DE					X	X				10/16/00	
GUILFORD MILLS INC	DE					X	X				11/16/00	
GULF ISLAND FABRICATION INC	LA					X	X				11/14/00	
H QUOTIENT INC	VA			X			X				11/16/00	
HANOVER COMPRESSOR CO /	DE					X					11/08/00	
HARCOURT GENERAL INC	DE					X	X				10/27/00	
HARVEYS CASINO RESORTS	NV					X	X				11/15/00	
HBOA HOLDINGS INC	CO					X	X				11/14/00	
HEALTHCARE REALTY TRUST INC	MD						X	X			11/16/00	
HEALTHCENTRAL COM	DE					X					11/14/00	
HELISYS INC	DE					X					10/31/00	
HILLENBRAND INDUSTRIES INC	IN					X	X				11/13/00	
HUNGRY MINDS INC /DE/	DE					X	X				11/13/00	
HYBRID NETWORKS INC	DE					X					11/15/00	
HYDROGIENE CORP/NV	FL				X		X				11/14/00	
IDX SYSTEMS CORP	VT	X									11/16/00	
IL FORNAIO AMERICA CORP	DE					X	X				11/15/00	
IMMUNOGEN INC	MA					X	X				11/08/00	
IMO INDUSTRIES INC	DE					X	X				11/16/00	
INDIANA GAS CO INC	IN			X							09/30/00	
INDIANA GAS CO INC	IN			X							09/30/00	
INTERNET COMMERCE CORP	DE					X	X				11/14/00	
JACKSONVILLE BANCORP INC	TX					X	X				11/15/00	
JLK DIRECT DISTRIBUTION INC	PA					X					11/01/00	
K TEL INTERNATIONAL INC	MN					X	X				11/14/00	
KELLSTROM INDUSTRIES INC	DE					X	X				11/13/00	
KEVCO INC	TX						X	X			11/15/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
KEYPORT LIFE INSURANCE CO	MA	X									11/01/00	
KOGER EQUITY INC	FL				X	X					11/13/00	
KOGER EQUITY INC	FL				X	X					11/14/00	
L 3 COMMUNICATIONS CORP	DE				X	X		X			11/13/00	
L 3 COMMUNICATIONS HOLDINGS INC	DE				X	X		X			11/13/00	
LABORATORY CORP OF AMERICA HOLDINGS	DE				X	X					11/15/00	
LAKEHEAD PIPELINE CO LP	DE				X	X					11/15/00	
LAMAR ADVERTISING CO/NEW	DE				X	X					11/15/00	
LASALLE HOTEL PROPERTIES	MD				X	X					11/14/00	
LERNOUT & HAUSPIE SPEECH PRODUCTS N V					X						10/27/00	
LERNOUT & HAUSPIE SPEECH PRODUCTS N V					X						11/13/00	
LEXINGTON CORPORATE PROPERTIES TRUS T	MD				X	X					11/15/00	
LIBERTY CORP	SC							X			11/07/00	
LIBERTY GROUP PUBLISHING INC	DE	X					X				11/16/00	
LODESTAR HOLDINGS INC					X						11/15/00	
LORACA INTERNATIONAL INC	NV	X					X				10/30/00	
LSB INDUSTRIES INC	DE	X					X				10/31/00	
LUCENT TECHNOLOGIES INC	DE							X			11/15/00	
MAGAININ PHARMACEUTICALS INC	DE				X	X					11/16/00	
MARINE TRANSPORT CORP	DE				X						11/15/00	
MATRIX SERVICE CO	DE						X	X			10/15/00	
MEDIX RESOURCES INC	CO				X						09/28/00	
MERCK & CO INC	NJ						X	X			11/15/00	
MERCURY WASTE SOLUTIONS INC	MN				X	X					11/13/00	
MONTANA POWER CO /MT/	MT	X									10/31/00	
MONY GROUP INC	DE				X	X					11/08/00	
MORGAN STANLEY AIRCRAFT FINANCE	DE				X						10/31/00	
NATIONAL CAPITAL COMPANIES INC	NV	X					X				11/06/00	
NATIONAL DATA CORP	DE						X	X			11/09/00	
NEOSE TECHNOLOGIES INC	DE				X	X					11/14/00	
NETDIGEST COM INC	DE				X						11/15/00	
NEWMIL BANCORP INC	DE				X						11/15/00	
NISSAN AUTO RECEIVABLES 2000-C OWNE R TRUST					X						11/07/00	
NORTH LILY MINING CO	UT						X				04/07/00	AMEND
NORTH LILY MINING CO	UT						X				04/07/00	AMEND
NORTHEAST INDIANA BANCORP INC	DE				X	X					11/14/00	
NTN COMMUNICATIONS INC	DE				X	X					11/14/00	
NUMED HOME HEALTH CARE INC	NV	X					X				11/01/00	
OCCIDENTAL PETROLEUM CORP /DE/ OGDEN CORP	DE							X			11/16/00	
PACIFIC SANDS INC	NV				X			X			11/14/00	
PENN AMERICA GROUP INC	PA							X			11/14/00	
PENTASTAR COMMUNICATIONS INC	DE				X	X					11/14/00	
PHILLIPS PETROLEUM CO	DE						X	X			11/15/00	
PICCADILLY CAFETERIAS INC	LA				X	X					11/13/00	
PILLOWTEX CORP	TX	X			X						11/14/00	
PIONEER OIL & GAS	UT				X						11/16/00	
PLAYBOY ENTERPRISES INC	DE				X		X				11/14/00	AMEND
POTLATCH CORP	DE				X						11/15/00	
PRECISION PARTNERS INC	DE				X	X					11/14/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
PUBLIC SERVICE CO OF NEW MEXICO	NM										X	11/16/00	
PUBLIC SERVICE CO OF NEW MEXICO	NM										X	11/16/00	AMEND
QUEST NET CORP	FL				X							11/16/00	AMEND
QUIZNOS CORP	CO					X						11/13/00	
RADIO ONE INC	DE						X					11/10/00	
RANCON REALTY FUND IV	CA						X					11/15/00	
RANCON REALTY FUND V	CA						X					11/15/00	
REYNOLDS & REYNOLDS CO	OH						X					11/15/00	
SABRE HOLDING CORP	DE										X	11/16/00	
SAKS CREDIT CARD MASTER TRUST	NV					X		X				11/15/00	
SALEM COMMUNICATIONS CORP /DE/	DE		X					X				09/01/00	AMEND
SANTANDER BANCORP								X				09/30/00	
SEAGRAM CO LTD	CA					X		X				11/15/00	
SEARS CREDIT ACCOUNT MASTER TRUST I I	IL					X		X				11/02/00	
SEARS CREDIT ACCOUNT MASTER TRUST I I	IL					X		X				11/02/00	
SEARS CREDIT ACCOUNT MASTER TRUST I I	IL					X		X				11/15/00	
SEEC INC	PA					X		X				11/16/00	
SENIOR HOUSING PROPERTIES TRUST	MD		X					X				10/31/00	
SHOP AT HOME INC /TN/	TN						X					06/30/01	
SKINTEK LABS INC	DE							X				09/14/00	AMEND
SMARTERKIDS COM INC						X		X				11/14/00	
SOFTNET SYSTEMS INC	DE						X					11/13/00	
SOLPOWER CORP	NV		X					X				08/30/00	AMEND
SONIC CORP	DE						X					11/14/00	
SOUTHERN FINANCIAL BANCORP INC /VA/	VA		X					X				09/01/00	AMEND
SOVEREIGN SPECIALTY CHEMICALS INC	DE		X					X				10/31/00	AMEND
SPSS INC	DE		X					X				11/06/00	
STONEHAVEN REALTY TRUST	MD					X		X				11/09/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE						X					10/25/00	

NAME OF ISSUER	STATE	BK ITEM NO.									DATE	COMMENT	
	CODE	1	2	3	4	5	6	7	8	9			
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X						10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X						10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X						10/25/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X						11/02/00	
STRUCTURED ASSET SECURITIES CORP	DE					X	X					11/14/00	
STUDENT ADVANTAGE INC	DE	X					X					10/31/00	
STURM RUGER & CO INC	DE						X					10/24/00	AMEND
TECO ENERGY INC	FL					X	X					11/14/00	
TECO ENERGY INC	FL					X						11/16/00	
TEKGRAF INC	GA				X		X					11/13/00	
THIN FILM BATTERY INC	CO				X							11/06/00	
TITAN PHARMACEUTICALS INC	DE				X	X						11/15/00	
TRICON GLOBAL RESTAURANTS INC	NC	X										11/15/00	
TYCO INTERNATIONAL LTD /BER/ UNICAPITAL CORP	DE					X	X					11/13/00	
UNIFRAX INVESTMENT CORP	DE					X						11/15/00	
UNIONBANCORP INC	DE					X	X					10/04/00	
UNIONBANCORP INC	DE					X	X					11/14/00	
UNITED TELEVISION INC	DE					X	X					11/09/00	
UNITEL VIDEO INC/DE	DE					X	X					10/23/00	
USAA FEDERAL SAVINGS BANK		X										10/31/00	
VANDERBILT MORTGAGE & FINANCE INC	TN					X	X					11/14/00	
VANS INC	DE					X	X					11/14/00	
VECTREN CORP	IN				X							10/31/00	
VIRGINIA ELECTRIC & POWER CO	VA				X							11/16/00	
VIROPHARMA INC	DE				X	X						11/13/00	
WELLS FARGO ASSET SECURITIES CORP	DE				X	X						09/27/00	
WELLS FARGO ASSET SECURITIES CORP	DE				X	X						11/15/00	
WELLS REAL ESTATE INVESTMENT TRUST INC	MD	X					X					11/01/00	
WINSTAR COMMUNICATIONS INC	DE						X					11/07/00	AMEND
XETA TECHNOLOGIES INC	OK	X			X	X						11/01/00	
YAMAHA MOTOR RECEIVABLES CORP	DE				X							11/15/00	
3DFX INTERACTIVE INC	CA									X		11/15/00	