SEC NEWS DIGEST

Issue 99-226

November 24, 1999

COMMISSION ANNOUNCEMENTS

STAFF ACCOUNTING BULLETIN NO. 100 ISSUED

Staff Accounting Bulletin (SAB) No. 100 expresses the views of the staff regarding the accounting for and disclosure of certain expenses and liabilities commonly reported in connection with restructuring activities and business combinations, and the recognition and disclosure of asset impairment charges. emphasizes the currently existing criteria under generally accepted accounting principles (GAAP) that must be met before restructuring charges may be accrued. It notes that excess or unused accrued amounts beyond those permitted by the accounting literature should be reversed in a timely manner. It provides examples of the application of the current accounting literature and describes disclosures the staff has requested in order to enhance financial statement transparency relative to the recognition of restructuring It also emphasizes the criteria under GAAP that must be met prior to recognizing an impairment charge relative to long-lived assets and other intangible assets, and provides examples of how the staff believes impairment charges should be determined. finally, it provides the staff's views regarding the measurement of liabilities and other loss accruals assumed in a purchase business combination.

For further information contact Paul Kepple or Eric Casey, Office of the Chief Accountant, at (202) 942-4400, or Robert Bayless, Division of Corporation Finance, at (202) 942-2960, Securities and Exchange Commission, 450 Fifth Street, NW, Washington, DC, 20549-1103.

COMMISSION SUSPENDS AND FINES RODGER REES, FORMER PRESIDENT OF BUCKHEAD FINANCIAL CORPORATION

The Commission issued an administrative order making findings and imposing sanctions as to Rodger Evans Rees. Rees, the former president of Buckhead Financial Corporation, consented to the order, which finds that during the period from January 1994 through October failed reasonably to supervise two registered Rees representatives, John von der Lieth III and Daniel F. Dugan, within the meaning of Section 15(b)(4)(E) of the Exchange Act, with a view to preventing violations of Section 17(a) of the Securities Act, Section 10(b) of the Exchange Act, and Rule 10b-5 thereunder. Commission suspended Rees from association with any broker or dealer for a period of two months, to be followed immediately by a tenmonth suspension from association in a supervisory capacity with any broker or dealer. In addition, the Commission ordered Rees to pay a civil monetary penalty in the amount of \$10,000, pursuant to Section 21B(a)(4) of the Exchange Act. (Rel. 34-42172; File No. 9854)

COMMISSION FILES FRAUD CHARGES AGAINST BROOKLYN LAWYER AND HIS INVESTMENT ADVISORY FIRM FOR ROLE IN PONZI SCHEME

On November 23, the Commission filed fraud charges against a Brooklyn lawyer and his investment advisory firm, for their role in a Ponzi Scheme conducted through a supposed bank chartered by the non-existent "Dominion of Melchizedek." Named in the Commission's Complaint filed in the U.S. District Court for the Eastern District of New York are:

- -- Victor M. Wilson, age 47, of Brooklyn, New York; and
- -- World Financial & Investment Co., Inc. ("World Financial"), an investment advisory firm wholly-owned by Wilson that operated from Wilson's Brooklyn law office.

The Complaint alleges as follows:

Acting directly and through "sub-agents" on the Caribbean island of Dominica, Wilson raised approximately \$1.2 million from hundreds of investors in the United States and Dominica from March 1997 through April 1998. The money was invested in a so-called "60-40 program" promoted by Credit Bank International Co. ("Credit Bank") and its founder, Roger E. Rosemont. Credit Bank is purportedly chartered in Melchizedek, and Rosemont claimed he was Melchizedek's "ambassador at large" to the Caribbean. In truth, the 60-40 program was a Ponzi scheme, Credit Bank is not a bank, Melchizedek is not a country, and Rosemont is no ambassador.

Wilson received approximately \$175,000 in fees for his role in the scheme. He played a central role by soliciting U.S. investors and channeling funds to bank accounts controlled by Rosemont. Wilson told investors that they would obtain returns in excess of 300% to be disbursed over a period of several months. The astronomical returns would purportedly result from profits Rosemont would generate by pooling and reinvesting funds in unspecified financial instruments. The relatively small number of investors who entered the scheme in its early stages obtained tremendous returns, including Wilson himself, who reaped \$23,800 in profits from his early investment of \$4,166. Most investors, however, received no disbursements and lost all the money they invested.

Wilson promoted the scheme despite receiving strong signals indicating that it was a fraud:

- -- Rosemont told Wilson that he had been arrested on fraud charges in France, where the authorities had frozen his bank accounts;
- -- Rosemont told Wilson that he had been "thrown out of" St. Lucia, an island near Dominica where Rosemont had been promoting the 60-40 program;
- -- A government official in Dominica warned Wilson that Rosemont had a reputation as a "bandit" or "rascal;"
- -- Rosemont refused to provide Wilson with information regarding his or Credit Bank's finances, and Wilson never determined how Rosemont was using the invested funds or generating the supposedly astronomical returns;
- -- In August 1997, Dominica's Minister of Finance publicly warned that the 60-40 program was "a pyramid scheme where the people at the beginning make fantastic returns and the last of the people lose all their money."

Wilson also knew, or recklessly disregarded, that there is no such country as Melchizedek. Before entering into the scheme, Wilson tried unsuccessfully to locate the nation of Melchizedek on a map and in an encyclopedia. He knew from an associate of Rosemont that Melchizedek existed only as an Internet site, www.melchizedek.com. Indeed, since 1991, numerous press reports have identified Melchizedek as a base for fraudulent schemes involving purported bank charters and other bogus corporate documents. There is no recognized governmental authority that actually charters banks in the name of Melchizedek.

Wilson, a U.S. citizen, was born and raised in Dominica. In addition to the many residents of Dominica solicited by Wilson's sub-agents, most of the U.S. investors recruited by Wilson were immigrants from Dominica and other Caribbean islands. With many victims drawn from the same ethnic group, this case is another in a series of "affinity fraud" enforcement actions brought by the Commission. See the Commission's recent investor alert, www.sec.gov/consumer/affinity.htm, which explains how to avoid

becoming a victim of an affinity fraud.

The complaint charges Wilson and World Financial with violations of Sections 5(a), 5(c), and 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934, and Rule 10b-5 thereunder. The Commission seeks permanent injunctions, disgorgement of ill-gotten gains plus prejudgment interest, and civil penalties against both defendants. [SEC v. World Financial & Investment Co., Inc. and Victor M. Wilson, U.S. District Court, E.D.N.Y., No. 99-CIV-7608, ILG] (LR-16368)

FEDERAL COURT FREEZES ASSETS OF CARMEL, INDIANA RESIDENT IN CONNECTION WITH ALLEGED FICTITIOUS PRIME BANK SCHEME

On November 19, 1999, the Honorable Richard L. Young of the U.S. District Court for the Southern District of Indiana issued an order freezing the assets of Donald Barry Tamres, who resides at 3552 Hintocks Circle, Carmel, Indiana. Three days prior, the Commission filed a complaint alleging that Tamres operated a fictitious Prime Bank investment program in which he misappropriated approximately \$2.8 million from 25 investors.

The complaint alleges that Tamres violated the federal securities laws through a fictitious Prime Bank investment called the Asset Enhancement Program. The complaint alleges that Tamres described the investment in offering materials as a "low entry" "high yield trading program" in which an approximate \$35,000 initial investment would yield \$1,750,000 in six weeks. Tamres also, in the materials, claimed that the program was associated with the Federal Reserve and is guaranteed by an insurance policy issued by "a top 4 European Insurance Company." According to the complaint, approximately 25 investors invested a total of about \$2.8 million in the Asset Enhancement Program. In fact, this type of investment program does not exist. The complaint alleges that Tamres misappropriated the investors' funds.

According to the complaint, Tamres, instead of using the funds raised to invest in the Asset Enhancement Program or similar investments, used the funds to, among other things: 1) purchase several homes, including the property and home located at 3552 Hintocks Circle; 2) purchase several cars; 3) purchase personal items; 4) pay personal expenses; 5) furnish the homes; 6) purchase corporate boxes and tickets to the Indiana Pacers; and 7) pay returns to other investors.

The complaint alleges that Tamres violated Sections 5(a) and 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 under the Exchange Act. SEC V. Donald Barry Tamres, U.S. District Court for the Southern of Indiana, Civil Action No. I P99 - 1767 C - Y/G, S.D. Ind., November 16, 1999] (LR-16369)

INVESTMENT COMPANY ACT RELEASES

MBL GROWTH FUND, INC.

An order has been issued under Section 8(f) of the Investment Company Act declaring that MBL Growth Fund, Inc. has ceased to be an investment company. (Rel. IC-24150 - November 23)

MBL VARIABLE CONTRACT ACCOUNT - 2

An order has been issued under Section 8(f) of the Investment Company Act declaring that MBL Variable Contract Account - 2 has ceased to be an investment company. (Rel. IC-24151 - November 23)

MBL VARIABLE CONTRACT ACCOUNT - 3

An order has been issued under Section 8(f) of the Investment Company Act declaring that MBL Variable Contract Account - 3 has ceased to be an investment company. (Rel. IC-24152 - November 23)

MBL VARIABLE CONTRACT ACCOUNT - 7

An order has been issued under Section 8(f) of the Investment Company Act declaring that MBL Variable Contract Account - 7 has ceased to be an investment company. (Rel. IC-24153 - November 23)

MBL VARIABLE CONTRACT ACCOUNT - 9

An order has been issued under Section 8(f) of the Investment Company Act declaring that MBL Variable Contract Account - 9 has ceased to be an investment company. (Rel. IC-24154 - November 23)

PUTNAM AMERICAN GOVERNMENT INCOME FUND, ET AL.

A notice has been issued giving interested persons until December 17, 1999 to request a hearing on an application filed by Putnam American Government Income Fund, et al. under Rule 17d-1 under the Investment Company Act for an order to permit certain joint transactions in accordance with Section 17(d) of the Act and Rule 17d-1 under the Act. The order would amend a prior order that permits the operation of certain joint accounts. (Rel. IC-24156 - November 23)

THE ALGER FUND, ET AL.

A notice has been issued giving interested persons until December 20, 1999, to request a hearing on an application filed by The Alger Fund, et al., for an order granting an exemption from Section 17(a) of the Investment Company Act. The order would permit in-kind redemptions of shares held by certain affiliated shareholders. (Rel. IC-24157 - November 23)

FORTIS SERIES FUND, INC. AND FORTIS ADVISERS, INC.

A notice has been issued giving interested persons until December 20, 1999 to request a hearing on an application filed by Fortis Series Fund, Inc. and Fortis Advisers, Inc. under Section 6(c) of the Investment Company Act for an order exempting them from Section 15(a) of the Act and rule 18f-2 under the Act, as well as from certain disclosure requirements. The order would permit applicants to enter into and materially amend sub-advisory agreements without shareholder approval. (Rel. IC-24158 - November 23)

T. ROWE PRICE ASSOCIATES, INC., ET AL.

An order has been issued on an application filed by T. Rowe Price Associates, Inc., et al. granting an exemption from Sections 12(d)(1), 17(a)(1), 17(a)(3), 18(f), and 21(b) of the Investment Company Act and under Section 17(d) of the Act and Rule 17d-1 under the Act. The order supersedes a prior order and permits certain registered investment companies to participate in a joint lending and borrowing facility. (Rel. IC-24159 - November 23)

ORDERS OF DEREGISTRATION UNDER THE INVESTMENT COMPANY ACT

Orders have been issued under Section 8(f) of the Investment Company Act declaring that each of the following has ceased to be an investment company:

BlackRock Fund Investors I [File No. 811-8986] (Rel. IC-24160 - November 23)

BlackRock Fund Investors II [File No. 811-8990] (Rel. IC-24161 - November 23)

BlackRock Fund Investors III [File No. 811-8988] (Rel. IC-24162 - November 23)

BlackRock Asset Investors [File No. 811-8984] (Rel. IC-24163 - November 23)

TCW/DW Income and Growth Fund [File No. 811-7372] (Rel. IC-24164 - November 23)

Morgan Stanley Dean Witter Global Short-Term Income Fund Inc. [File No. 811-6148] (Rel. IC-24165 - November 23)

Morgan Stanley Dean Witter Mid-Cap Growth Fund [File No. 811-7179]

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(Rel. IC-24166 - November 23)

BlackRock MQE Investors [File No. 811-7903] (Rel. IC-24167 - November 23)

Northstar Strategic Income Fund [File No. 811-8414] (Rel. IC-24168 - November 23)

TCW/DW Emerging Markets Opportunities Trust [File No. 811-8240] (Rel. IC-24169 - November 23)

VAM Institutional Funds, Inc. [File No. 811-4546] (Rel. IC-24170 - November 23)

Balanced Portfolio [File No. 811-8502] (Rel. IC-24171 - November 23)

Voyageur Investment Trust II [File No. 811-8350] (Rel. IC-24172 - November 23)

SSGA FUNDS, ET AL.

A notice has been issued giving interested persons until December 16, 1999, to request a hearing on an application filed by SSgA Funds, et al., for an order granting an exemption from Sections 12(d)(1), 17(a)(1), 17(a)(3), 18(f), and 21(b) of the Investment Company Act. Applicants also seek an order under Section 17(d) of the Act and Rule 17d-1 under the Act to permit certain joint arrangements. The order would permit certain registered open-end management investment companies to participate in a joint lending and borrowing facility. (Rel. IC-24173 - November 23)

HOLDING COMPANY ACT RELEASES

NORTHEAST UTILITIES

A notice has been issued giving interested persons until December 20, 1999 to request a hearing on a proposal by Northeast Utilities (Northeast), a registered holding company to acquire, by means of a merger, all of the issued and outstanding common stock of Yankee Energy System, Inc. (YES), an exempt holding company. Under an Agreement and Plan of Merger dated as of June 14, 1999 YES will merge with and into Merger Sub, a to be formed wholly-owned subsidiary of Northeast. (Rel. 35-27107)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGE

The <u>Philadelphia Stock Exchange</u> has filed a proposed rule change (SR-PHLX-99-39) under Rule 19b-4 of the Exchange Act to amend Phlx Rule 1014(g) regarding specialist enhanced participation. Publication of the proposal is expected in the <u>Federal Register</u> during the week of November 29. (Rel. 34-42161)

APPROVAL OF PROPOSED RULE CHANGES

The Commission approved a proposed rule change submitted under Rule 19b-4 of the Securities Exchange Act of 1934 by the <u>New York Stock Exchange</u> (SR-NYSE-99-32) to Amend Exchange Rule 22(b). (Rel. 34-42162)

The Commission approved a proposed rule change (SR-NYSE-98-33) and issued notice of filing and granted accelerated approval to Amendment No. 1 to the proposed rule change submitted under Rule 19b-4 by the New York Stock Exchange relating to NYSE Rule 64(b). Publication of the notice and order is expected in the Federal Register during the week of November 29. (Rel. 34-42163)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGES

The Commission granted accelerated approval to a proposed rule change submitted by the <u>Chicago Board Options Exchange</u> (SR-CBOE-99-61) under Rule 19b-4 of the Securities Exchange Act of 1934 relating to non-automatic handling of RAES orders. Publication of the proposal is expected in the <u>Federal Register</u> during the week of November 29. (Rel. 34-42168)

The Commission granted accelerated approval to a proposed rule change and Amendment No. 1 filed by the <u>American Stock Exchange</u> (SR-Amex-99-46) under Rule 19b-4 of the Securities Exchange Act of 1934 relating to the listing and trading of Biotech HOLDRs. (Rel. 34-42159)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change (SR-CBOE-99-57) filed by the <u>Chicago Board Options Exchange</u> has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. The rule change would permit the Floor Procedure Committee to designate that RAES orders for a particular option series will default for manual representation where the National Best Bid or Offer for that series is crossed or locked. Publication of the notice in the <u>Federal Register</u> is expected during the week of November 29. (Rel. 34-42167)

WITHDRAWAL

An order has been issued granting the application of Advantage Marketing Systems, Inc., to withdraw its Common Stock, par value \$.0001 per share, from listing and registration on the <u>Boston Stock Exchange</u>. (Rel. 34-42170)

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-B REPUBLIC OF COLOMBIA, 10 EAST 46TH ST, C/O CONSUL REBUBLIC OF COLOMBIA, NEW YORK, NY 10017 2,000,000,000 (\$2,000,000,000)
 FOREIGN GOVERNMENT AND AGENCY DEBT. (FILE 333-11128 NOV. 15) (BR 99)
- F-1 CEMEX SA DE CV, SKADDEN ARPS SLATE MEAGHER FLOM,
 1440 NEW YORK AVE NW C/O J PEDERSEN, WASHINGTON, DC 20005 110,000,000
 (\$44,000,000) FOREIGN COMMON STOCK. (FILE 333-11150 NOV. 16) (BR. 6)
- F-6 CEMEX SA DE CV /ADR, 60 WALL ST, C/O MORGAN GUARANTY TRUST CO OF NY, NEW YORK, NY 10260 (212) 648-3250 100,000,000 (\$5,000,000) STRAIGHT BONDS. (FILE 333-11152 NOV. 16) (BR. 99)
- S-3 SYNOVUS FINANCIAL CORP, 901 FRONT AVENUE, STE 301, COLUMBUS, GA 31901 (706) 649-2267 1,043,633 (\$22,667,708.67) COMMON STOCK (FILE 333-91091 NOV. 17) (BR. 7)
- S-3 RELIANT ENERGY TRANSITION BOND CO LLC, RELIANT ENERGY INC, 1111 LOUISIANA, HOUSTON, TX 77002 (713) 207-3000 - 1,000,000 (\$1,000,000) STRAIGHT BONDS. (FILE 333-91093 - NOV. 17) (NEW ISSUE)
- S-8 RAINMAKER SYSTEMS INC, 1800 GREEN HILLS ROAD, SCOTTS VALLEY, CA 95006 (831) 461-7299 9,595,217 (\$76,761,736) COMMON STOCK. (FILE 333-91095 NOV. 17) (BR 8)
- SB-2 CALYPSO FINANCIAL SERVICES INC, 56 WEST 400 SOUTH, STE 220, SALT LAKE CITY, UT 84101 (801) 322-3401 1,500,000 (\$150,000) COMMON STOCK. (FILE 333-91099 NOV. 17) (NEW ISSUE)
- S-8 UNIVERSAL ELECTRONICS INC, 6101 GATEWAY DRIVE, CYPRESS, CA 90630 (714) -82-0-10 315,000 (\$7,818,300) COMMON STOCK. (FILE 333-91101 NOV. 17) (BR. 2)
- S-8 SOUTHSIDE BANCSHARES CORP, 3606 GRAVOIS AVE, ST LOUIS, MO 63116 (314) 776-7000 - 750,000 (\$6,517,500) COMMON STOCK (FILE 333-91105 - NOV. 17) (BR 7)
- S-8 AUDIBLE INC, 65 EILLOWBROOK BOULEVARD, WAYNE, NJ 07470 (973) 890-4070 -

- 9.000.000 (\$86.062.500) COMMON STOCK. (FILE 333-91107 NOV. 17) (BR. 8)
- S-8 BERENS INDUSTRIES INC, 701 NORTH POST CAK ROAD, SUITE 350, HOUSTON, TX 77024 (713) 682-7400 582,000 (\$523,800) COMMON STOCK. (FILE 333-91109 NOV. 17) (BR. 9)
- S-4 PEOPLESOFT INC, 4460 HACIENDA DR POST OFFICE BOX 8015, PLEASANTON, CA 94588 (510) 225-3000 25,892,462 (\$416,350,788.96) COMMON STOCK (FILE 333-91111 NOV. 17) (BR. 3)
- S-3 VERMONT TEDDY BEAR CO INC, 2236 SHELBURNE RD, PO BOX 965, SHELBURNE, VT 05482 (802) 985-1350 1,897,251 (\$7,705,100) COMMON STOCK. (FILE 333-91115 NOV 17) (BR. 9)
- S-8 CMGI INC, 100 BRICKSTONE SQUARE, STE B110, ANDOVER, MA 01810 (978) 684-3600 10,000,000 (\$990,630,000) COMMON STOCK (FILE 333-91117 NOV 17' 'BR. 2'
- S-8 MICROMUSE INC, 139 TOWNSEND ST, MEZZANINE FLOOR, SAN FRANCISCO, CA 94107 (415) 538-9090 2,714,788 (\$285,405,662.44) COMMON STOCK. (FILE 333-91119 NOV 17) (BR. 3)
- S-8 AGILENT TECHNOLOGIES INC, 3000 HANOVER ST, MS 20 BQ, PALO ALTO, CA 94304 77,525,700 (\$2,170,719,600) COMMON STOCK. (FILE 333-91121 NOV 17) (BR 5)
- S-4 DELHAIZE AMERICA INC, P O BOX 1330, 2110 EXECUTIVE DR, SALISBURY, NC 28145 (704) 633-8250 14,030,331 (\$124,076,366) COMMON STOCK. (FILE 333-91123 NOV. 17) (BR. 2)
- S-8 ELDORADO BANCSHARES INC, 24012 CALLE DE LA PLATA, STE 360, LAGUNA HILLS, CA 92653 (949) 699-4344 200,000 (\$2,127,748 80) COMMON STOCK. (FILE 333-91125 NOV. 17) (BR. 7)
- S-3 MADDEN STEVEN LTD, 52-16 BARNETT AVE, LONG ISLAND CITY, NY 11104 (718) 446-1800 200,000 (\$1,500,000) COMMON STOCK. (FILE 333-91127 NOV. 17) (BR. 2)
- N-2 CYPRESSTREE SENIOR FLOATING RATE FUND INC /MD/, 286 CONGRESS STREET, BOSTON, MA 02210 (617) 210-4520 10,000,000 (\$99,300,000) COMMON STOCK (FILE 333-91129 NOV. 17) (BR 18)
- S-8 UNITED INVESTORS REALTY TRUST, 5847 SAN FELIPE STE 850, HOUSTON, TX 77057 (713) 781-2860 250,000 (\$1,593,750) COMMON SHARES OF BENEFICIAL INTEREST. (FILE 333-91133 NOV. 17) (BR 8)
- S-8 CRYO CELL INTERNATIONAL INC, 604 PACKARD CT, SAFETY HARBOR, FL 34695 (201) 224-7070 10,000 (\$58,750) COMMON STOCK (FILE 333-91135 NOV 17) (BR. 8)
- S-8 FIRST TENNESSEE NATIONAL CORP, PO BOX 84, MEMPHIS, TN 38101 (901) 523-4638 7,000,000 (\$239,120,000) COMMON STOCK. (FILE 333-91137 NOV. 17) (BR. 7)
- S-4 BAMBOO COM INC, 124 UNIVERSITY AVENUE, PALO ALTO, CA 94301 (650) 325-6787 24,763,830 (\$402,480,072) COMMON STOCK. (FILE 333-91139 NOV. 17) (BR. 8)
- S-8 PLAINS ALL AMERICAN PIPELINE LP, 500 DALLAS, STE 700, HOUSTON, TX 77002 (713) 654-1414 1,375,000 (\$27,156,250) COMMON STOCK. (FILE 333-91141 NOV. 17) (BR. 4)
- S-8 GLOBALSTAR TELECOMMUNICATIONS LTD, CEDAR HOUSE 41 CEDAR AVENUE, HAMILTON, BERMUDA, DO (441) 295-2244 2,500,000 (\$64,531,250) COMMON STOCK. (FILE 333-91143 NOV 17) (BR. 7)
- S-3 IAT RESOURCES CORP, 575 WILSHIRE BLVD, PENTHOUSE ONE, LOS ANGELES, CA 90036 (323) 634-8634 2,170,000 (\$3,799,670) COMMON STOCK. (FILE 333-91145 NOV 17) (BR. 5)
- S-8 PENTON MEDIA INC, 1100 SUPERIOR AVENUE, CLEVELAND, OH 44114
 (216) 696-7000 750,000 (\$12,937,500) COMMON STOCK. (FILE 333-91147 -
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NOV. 17) (BR. 5)

- S-3 BINDLEY WESTERN INDUSTRIES INC, 6909 FURDUE ROAD, INDIANAPOLIS, IN 46268 (317) 704-4000 2,498,579 (\$37,088,407) COMMON STOCK. (FILE 333-91149 NOV. 17) (BR. 1)
- S-8 HALF ROBERT INTERNATIONAL INC /DE/, 2884 SAND HILL RD, STE 200, MENLO PARK, CA 94025 (650) 234-6000 - 1,400,000 (\$40,425,000) COMMON STOCK (FILE 333-91151 - NOV 17) (BR 8)
- S-8 BINDLEY WESTERN INDUSTRIES INC, 8909 PURDUE ROAD, INDIANAPOLIS, IN 46268 (317) 704-4000 326,595 (\$4,847,911) COMMON STOCK (FILE 333-91153 NOV 17) (BR 1)
- F-3 VISIBLE GENETICS INC, 700 BAY ST, SUITE 1000, TORONTO ONTARIO CANA, A6 (212) 702-5700 5,283,756 (\$95,107,644) COMMON STOCK (FILE 333-91155 NOV. 17) (BR. 5)
- S-8 MORGANS FOODS INC, 24200 CHAGRIN BLVD SUITE 126, BEACHWOOD, OH 44122 (216) 360-7500 436,500 (\$1,673,250) COMMON STOCK (FILE 333-91157 NOV 17) (BR. 5)
- S-3 SILICON VALLEY BANCSHARES, 3003 TASMAN DRIVE, M/S NC820, SANTA CLARA, CA 95054 (408) 654-7400 1,437,500 (\$50,761,718) COMMON STOCK. (FILE 333-91159 NOV. 17) (BR 7)
- S-8 ESOFT INC, 295 INTERLOCKEN BOULEVARD SUITE 500, BROOMFIELD, CO 80021 (303) 444-1600 180,565 (\$1,314,738.90) COMMON STOCK. (FILE 333-91161 NOV. 17) (BR. 9)
- S-8 ESOFT INC, 295 INTERLOCKEN BOULEVARD SUITE 500, BROOMFIELD, CO 80021 (303) 444-1600 2,900,000 (\$21,115,625) COMMON STOCK. (FILE 333-91163 NOV. 17) (BR 9)
- S-8 DCB FINANCIAL CORP, 41 N SANDUSKY ST, DELAWARE, OH 43015 (614) 363-1133 - 100,000 (\$1,581,250) COMMON STOCK. (FILE 333-91165 - NOV 17) (BR. 7)
- S-8 HALF ROBERT INTERNATIONAL INC /DE/, 2884 SAND HILL RD, STE 200, MENLO PARK, CA 94025 (650) 234-6000 - 400,000 (\$11,550,000) COMMON STOCK. (FILE 333-91167 - NOV. 17) (BR. 8)
- S-1 GODIGITAL NETWORKS CORP, 41652 BOSCELL RD, FREMONT, CA 94538
 (510) 979-2200 \$56,000,000 COMMON STOCK. (FILE 333-91169 NOV. 17)
 (NEW ISSUE)
- S-4 GENTEK INC, LIBERTY LANE, HAMPTON, NH 03842 (603) 929-2606 200,000,000 (\$200,000,000) STRAIGHT BONDS (FILE 333-91171 NOV. 17) (BR. 5)
- S-8 HALF ROBERT INTERNATIONAL INC /DE/, 2884 SAND HILL RD, STE 200, MENLO PARK, CA 94025 (650) 234-6000 - 1,000,000 (\$28,875,000) COMMON STOCK (FILE 333-91173 - NOV 17) (BR. 8)
- S-8 STONERIDGE INC, 9400 EAST MARKET ST, WARREN, OH 44484 (330) 856-2443 1,000,000 (\$15,774,250) COMMON STOCK. (FILE 333-91175 NOV 17) (BR 5)
- S-1 TAKE TO AUCTION COM INC, 2335 N W 107TH AVENUE, SUITE 2M-23, MIAMI, FL 33172 (305) 436-8070 \$24,000,000 COMMON STOCK. (FILE 333-91177 NOV. 17) (NEW ISSUE)
- S-8 LIONBRIDGE TECHNOLOGIES INC /DE/, 950 WINTER STREET, SUITE 4300, WALTHAM, MA 02154 (781) 890-6612 5,221,274 (\$57,171,581 35) COMMON STOCK. (FILE 333-91179 NOV. 18) (BR. 8)

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: cpublicinfo3sec.gov>. In most cases, this information is also available on the Commission's enter of commissions.

	STATE	8K	ITEM	NO.	
NAME OF ISSUER	CODE	123	4 5 6	5 7 8	9 DATE COMMENT
ABGENIX INC	DE		X		11/22/99
ABN AMRO MORTGAGE CORP SERIES 1999	- DE		X	X	11/22/99
8					
ABN AMRO MORTGAGE CORP SERIES 1999-	- DE		X		11/23/99
8					
ABRAXAS PETROLEUM CORP	NV		Х		11/22/99
ACE SECURITIES CORP	DE		X	Х	11/19/99
ADATOM COM INC	DE	х	X	х	
ADVANCED MICRO DEVICES INC	DE		Х	Х	11/11/99
AK STEEL HOLDING CORP	DE		X	Х	11/22/99
ALEXANDERS J CORP	TN		Х	Х	11/19/99
ALLIED WASTE INDUSTRIES INC	DE		X		11/19/99
ALLSTATE CORP	DE		X		11/22/99
ALTEON INC /DE	DE		Х		11/23/99
ALZA CORP	DE		Х	Х	11/18/99
AMERICAN HOME PRODUCTS CORP	DE		Х	X	11/19/99
AMERISERVE FOOD DISTRIBUTION INC /) DE		Х	Х	11/23/99
E/					
AMFM INC	DE		Х	Х	10/12/99 AMEND
AMFM INC	DE		Х	Х	11/19/99
AMFM OPERATING INC	DE		Х	Х	10/12/99 AMEND
AMSURG CORP	TN	х		х	11/09/99
ASSET BACKED SEC CORP HOME EQUITY I	DE		Х	х	11/22/99
OAN TR 1999-LB1					1 1
AT&T CORP	NY		X	X	11/16/99
ATLANTIC CITY BOARDWALK ASSOCIATES	NJ		х	Х	11/23/99
BARTON BEERS LTD	MD			х	04/09/99 AMEND
BARTON BRANDS LTD /DE/	DE			x	04/09/99 AMEND
BARTON BRANDS OF CALIFORNIA INC	CT			x	04/09/99 AMEND
BARTON BRANDS OF GEORGIA INC	GA			х	04/09/99 AMEND
BARTON DISTILLERS IMPORT CORP	NY			x	04/09/99 AMEND
BARTON FINANCIAL CORP	DE			X	04/09/99 AMEND
BARTON INC	DE			х	04/09/99 AMEND
BATAVIA WINE CELLARS INC	NY			Х	04/09/99 AMEND
BEAR STEARNS ASSET BACKED SEC INC I	NY			х	11/15/99
RWIN HOME EQ LO TR 1999-2					
BEAR STEARNS ASSET BACKED SECURITIES	E DE		X	x	11/23/99
BEAR STEARNS COMMERCIAL MORTGAGE SE CURITIES INC	DE			x	11/15/99

8K ITEM NO. STATE CODE 1 2 3 4 5 6 7 8 9 DATE COMMENT NAME OF ISSUER BELL ATLANTIC CORP х х DE 11/19/99 x x BENCHMARK ELECTRONICS INC TX х х 11/19/99 BIG V SUPERMARKETS INC NY Х 11/22/99 BRADLEES INC MA 11/22/99 BUSINESS RESOURCE GROUP CA Х 11/08/99 CANANDAIGUA BRANDS INC DE Х 04/09/99 AMEND CANANDAIGUA EUROPE LTD NY Х 04/09/99 AMEND CANANDAIGUA LTD NY Х 04/09/99 AMEND CANANDAIGUA WINE CO INC /NY/ NY Х 04/09/99 AMEND х х CAPITAL ONE MASTER TRUST VA 11/15/99 CAPSTAR BROADCASTING PARTNERS INC DE х х 10/12/99 AMEND x x CAPSTAR ERCADOASTING FARTNERS INC DE وَوْ رَوْدَ رُدَدُ х х CASE RECEIVABLES II INC DE 11/15/99 CBS CORP PA 11/15/99 CBS CORP PA 11/23/99 CELL TECH INTERNATIONAL INC DE х Х CELL TECH INTERNATIONAL INC DE х X 11/16/99 CENTERSPAN COMMUNICATIONS CORP OR Х Х 11/17/99 х CENTRAL HUDSON GAS & ELECTRIC CORP NY 11/23/99 CHASE CREDIT CARD MASTER TRUST NY х х 11/15/99 CHASE CREDIT CARD MASTER TRUST NY х х 11/15/99 CHASE MANHATTAN BANK /NY/ NY Х Х 11/15/99 CHASE MANHATTAN BANK /NY/ NY Х Х 11/15/99 CHASE MANHATTAN BANK /NY/ NY X 11/15/99 CHASE MANHATTAN BANK /NY/ NY Х Х 11/15/99 Х Х CHASE MANHATTAN BANK USA DE CHASE MANHATTAN BANK USA DE Х х CHASE MANHATTAN BANK USA DE Х Х 11/15/99 CHASE MANHATTAN BANK USA DE Х Х 11/15/99 CHASE MANHATTAN CREDIT CARD MASTER DE Х Х 11/15/99 TRUST CHASE MANHATTAN GRANTOR TRUST 1996- NY х х 11/15/99 х х CHASE MANHATTAN HOME EQUITY LOAN TR NY 11/15/99 UST 1995-1 CHASE MANHATTAN MARINE OWNER TRUST NY 11/15/99 CHASE MANHATTAN RV OWNER TRUST 1997 DE 11/15/99 CHASE MORTGAGE FINANCE CORP DE х х 11/23/99 CLARCOR INC DE X 11/23/99 AMEND x x 11/22/99 CLAYTON HOMES INC DE CMC SECURITIES CORP II DE х х 07/25/99 х х CMC SECURITIES CORP II DE 08/25/99 FL CNL HOSPITALITY PROPERTIES INC Х Х 11/16/99 UT X X X X COINLESS SYSTEMS INC 04/15/99 х х COLE NATIONAL CORP /DE/ DΕ 11/22/99 COMMERCIAL MORTGAGE PASS THROUGH CE DE Х 11/10/99 RT SER 1999-CG3 COMMERCIAL MORTGAGE PASS THROUGH CE NC 11/18/99 RTIFICATES SERIES 1999 C2 COMMERCIAL MORTGAGE PASS THRU CERT NY 11/15/99 SERIES 1999 C1 х х 11/12/99 COMMUNITY WEST BANCSHARES / CA x x COMPUTER ASSOCIATES INTERNATIONAL I DE 11/22/99 х х COOPER TIRE & RUBBER CO DE 12/31/99 х х COVEST BANCSHARES INC DE 11/23/99

FL UT X

DE

12/31/99 AMEND

11/23/99

X 11/22/99

CUMBERLAND TECHNOLOGIES INC

CUSTOMER SPORTS INC

CWMBS INC

NAME OF ISSUER	STATE CODE	8K 1 1 2 3 4	_	1 NO. 6 7 8 !	9 DATE	COMMENT
CYBEAR INC	DE			х	09/20/9	9 AMEND
CYGNUS INC /DE/	DE		X	х	11/18/9	9
DAIMLER BENZ AUTO GRANTOR TRUST 199	DE		X	x	10/20/9	9
DAIMLER BENZ VEHICLE OWNER TRUST 19 98-A	DE		X	х	10/20/9	9
DARLING INTERNATIONAL INC	DE			хх	11/23/9	9
DATA BROADCASTING CORPORATION	DE		X	Х	11/14/9	9
DEERE & CO	DE			Х	11/23/9	9
DEERE JOHN CAPITAL CORP	DE		Х	Х	11/23/9	9
DEERE JOHN RECEIVABLES INC	DE		X	X	11/22/9	9
DELTA FUNDING CORP /DE/	ХŸ			Y.	11/15/9	9
DELTA FUNDING CORP /DE/	NY		X	X	11/22/9	9
DELTA FUNDING HOME EQUITY LOAN TR 1 999-2 HOME EQU LOAN ASS B	. NY			х	11/15/9	9
DIGITAL INSIGHT CORP	DE		Х	x	11/21/9	9
DIGITAL MICROWAVE CORP /DE/	DE		X	x	11/19/9	9
DLJ COMMERCIAL MORT COMM PASS THR C ER SER 1999-CG2	DE			х	11/10/9	9
DLJ COMMERICAL MORT COMM MORT PASS THR CER SER 1999-CG1	DE			X	11/10/9	9
DSI TOYS INC			X	х	11/23/9	9
DUCOMMUN INC /DE/	DE	X		Х	11/09/9	9
DVI RECEIVABLES CORP VIII	DE			Х	10/31/9	9
E SYNC NETWORKS INC	CT	Х		Х	11/08/9	9
EATON CORP	OH		Х	х	11/22/9	9
EDGAR ONLINE INC	DE			Х	11/12/9	9 AMEND
EDISON SCHOOLS INC	DE		X	х	11/22/9	9
ELECTROSOURCE INC	DE	х			11/23/9	
ELEGANT ILLUSIONS INC /DE/	DE		X		11/23/9	
EMUSIC COM INC	DE	Х		Х	11/15/9	
ENGINEERING MEASUREMENTS CO	CO	Х			01/31/0	
ENTERTAINMENT TECHNOLOGIES & PROGRA MS INC	. DE	хх		х	09/28/9	9
EXIGENT INTERNATIONAL INC	DE	Х			11/22/9	
FAB INDUSTRIES INC	DE	Х		Х	11/16/9	
FIDELITY FEDERAL BANCORP	IN		X		11/23/9	
FINANCIAL ASSET SECURITIES CORP	DE		Х	Х	11/17/9	
FINANCIAL ASSET SECURITIES CORP	DE		X	X	11/22/9	
FIRST CONSULTING GROUP INC	DE		X	Х	11/08/9	
FIRST MIDWEST BANCORP INC	DE	Х			11/19/9	
FIRST NATIONAL BANK OF ATLANTA				X	10/31/9	
FIRST OF AMERICA CRED CAR MA TRU FL RA AS BAC CE SER 1995-1				х	11/15/9	9
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC			Х	11/17/9	9
FIRST UNION COMMERCIAL MORTGAGE SEC URITIES INC	NC			x	11/18/9	9
FLEET BOSTON CORP	RI		X	х	11/22/9	9
FRITZ COMPANIES INC	DE		X	x	11/23/9	9
FUTURELINK CORP	DE	х	X	x	11/05/9	9
G P PROPERTIES INC	NV			X	08/26/9	9 AMEND
GARDEN RIDGE CORP	DE		X	x	11/22/9	9
GATEWAY ENERGY CORP/NE	DE		X		11/04/9	9
GE CAPITAL MORTGAGE SERVICES INC	NJ		Х	x	11/19/9	9
GE CAPITAL MORTGAGE SERVICES INC	NJ		X	х	11/23/9	9
GEO SPECIALTY CHEMICALS INC	OH	x	X	x	09/08/9	9 AMEND
GLOBAL MARINE INC	DE		X		11/23/9	9
GLOBAL TELESYSTEMS EUROPE B V	P7		X	x	11/02/9	9

STATE 8K ITEM NO.

NAME OF ISSUER	CODE	12	3 4 5	6 7 8	9 DATE COMMENT
GMAC COMMERCIAL MORTGAGE SECURITIES	DE			x	11/15/99
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE			x	11/15/99
GROUP MAINTENANCE AMERICA CORP	TX		x	x	11/03/99
GS FINANCIAL PRODUCTS US LP			X	X	11/23/99
GUARANTEE LIFE COMPANIES INC	DE		х		11/17/99
HEALTHSTAR CORP /UT/	DE		х		11/15/99
HMI INDUSTRIES INC	DE		х	X	11/18/99
HOLIDAY RV SUPERSTORES INC	FL	х		х	09/11/99
HONDA AUTO LEASE TRUST 1999A	DE		х	X	10/31/99
HONDA AUTO RECEIVABLES 1997-A GRANT OR TRUST			X		10/31/99
HONDA AUTO RECEIVABLES 1997-B GRANT OR TRUST			Х		10/31/99
HOST MARRIOTT CORP/	DE		Х	х	11/19/99
HOUSEHOLD AUTOMOBILE REVOLVING TRUS	DE			Х	11/17/99
HOUSEHOLD AUTOMOTIVE TRUST III SERI ES 1999-1	DE			х	11/17/99
HOUSEHOLD CONSUMER LOAN TRUST 1996-	DE			Х	11/15/99
HOUSEHOLD CONSUMER LOAN TRUST 1996- 2	DE			Х	11/15/99
HOUSEHOLD CONSUMER LOAN TRUST 1997-	DE			х	11/15/99
HOUSEHOLD CONSUMER LOAN TRUST 1997- 2	DE			х	11/15/99
HOUSEHOLD FINANCE CORP HOUSEHOLD AF F CRE CAR MAS TR I	DE			х	11/15/99
HOUSEHOLD FINANCE CORP HOUSEHOLD CO NSUMER LN TRUST 1995-1 /	DE			x	11/15/99
IBW FINANCIAL CORP	DC		х	x	11/15/99 AMEND
INDIANA ENERGY INC	IN		х	x	11/22/99
INLAND REAL ESTATE CORP	MD			x	05/21/99 AMEN D
INTEGRATED CARBONICS CORP	ΝV	x			07/21/99
INTELECT COMMUNICATIONS INC	DE		х		11/22/99
INTERLIANT INC	DE			Х	09/14/99 AMEND
INTERNET BUSINESS INTERNATIONAL INC		х			07/15/99 AMEND
INTERNET CAPITAL GROUP INC	DE	Х	.,	Х	11/16/99
INTUIT INC	DE		X	v	11/23/99
IRT PROPERTY CO	GA		Х		11/18/99
IRWIN HOME EQUITY TRUST ASSET BACKE D CERTIFICATES SER 1999-1				х	11/15/99
IXC COMMUNICATIONS INC	CA	X	••	X	11/09/99
IXC COMMUNICATIONS INC	CA		Х	X	11/16/99
KAISER VENTURES INC	DE		X	X	11/22/99
KEY CONSUMER ACCEPTANCE CORP	DE		X	X	11/15/99
KEY CONSUMER ACCEPTANCE CORP	DE		X	X	11/15/99
KEY CONSUMER ACCEPTANCE CORP	DE		X	Х	11/15/99
KEYSTONE FINANCIAL INC	PA	х	X X	х	11/22/99
LAMAR ADVERTISING CO/NEW LAMAR MEDIA CORP/DE	DE	X	X X	X X	09/15/99 09/15/99
LAMAR MEDIA CORPIDE LARSCOM INC	DE DE	Λ.	X	47	11/18/99
LAS VEGAS SPORTS & CELEBRITY HALL O F FAME INC		x	A		11/02/99
LOCKHEED MARTIN CORP	MD		х	х	11/18/99
LONE STAR TECHNOLOGIES INC	DE		X	Λ	11/16/99
LTV CORP	DE	х	Λ		11/10/99
MACE SECURITY INTERNATIONAL INC	DE	X		х	09/09/99 AMEND
MATRITECH INC/DE/	DE	A	x	X	11/22/99

MAXTOR CORP MAYTARD OIL CO MAYTARD OIL CO MAYTARD OIL CO ME MAYTARD OIL CO ME MAYTARD OIL CO ME MERCILL CORP MERCILL L'NICH MORT INVEST INC MOR P MERCILL L'NICH MORT INVEST INC MOR P MERCA AUTO OWNER TRUST 1997-1 MECA AUTO OWNER TRUST 1997-1 MECA AUTO OWNER TRUST 1999-2 MEMCA AUTO OWNER TRUST 1999	•	STATE		8K	ITE	1 NO.		
MAYTOR CORP MAYHARD OIL CO DE							9 DATE	COMMENT
MAYHARD OLL CO MERCURY CAPITAL CORP MERRILL LYNCH INV/FIRST FRAN MOR LN AS BK CER SR 1998-F73 MERRILL LYNCH MORT INVEST INC MOR P AS THE CER SR 1998-F73 MECA AUTO OWNER TRUST 1999-1 MECA AUTO OWNER TRUST 1999-2 MECA AUTO OWNER TRUST 1999-1 MEC					• • • •		09/10/9	9 AMEND
MERCURY CAPITAL CORP MERRILL CORP MERRILL CORP MERNILL LYNCH INV/FIRST FRAM MOR LN AS BK CER SR 1998-FP3 MERRILL LYNCH MORT INVEST INC MOR P AS THR CER SE 1998-C91 MECA AUTO OWNER TRUST 1999-1 MECA AUTO OWNER TRUST 1999-1 MECA AUTO OWNER TRUST 1999-2 DE MECA AUTO OWNER TRUST 1999-2 MECA AUTO OWNER TRUST 1999-1 MECA BY THE CER SE 1999 CAMI MORGAN STANLEY CAPITAL I INC COM MO R PA TH CER SER 1999 MEN MORGAN STANLEY CAPITAL I INC COM MO R PA TH CER SER 1999-WF1 MOTOR CLUB OF AMERICA NJ MATIONSLINK SUNDING CORP COMM MORT DE TOR FOR SERIES 1999-1 MERICO EVANS HOLDING CO DE X X 11/17/99 MERON SIX INC MI X 11/23/99 MERON WISUAL ENTERTALINENT INC UT X X 11/17/99 MERCURY WISUAL ENTERTALINENT INC UT X X 11/18/99 MERCURY WISUAL ENTERTALINENT	MAYNARD OIL CO	DE		х		х	11/23/9	19
MERCULY CAPITAL CORP MERRILL CORP MERRILL CORP MN X X 11/19/99 MERRILL CORP MN X X 11/19/99 MERRILL LYNCH INV/FIRST FRAN MOR IN DE AS BK CER SR 1998-FP3 MERRILL LYNCH MORT INVEST INC MOR P AS THR CER SE 1998-C3 MMCA AUTO OWNER TRUST 1999-1 MCA AUTO OWNER TRUST 1999-2 MCA AUTO OWNER TRUST 1999-1 MCARA STANLEY CAPITAL I INC COM MO R PA TH CER SE 1999-WP1 MORGAN STANLEY CAPITAL I INC COM MO R PA TH CER SER 1999-WP1 MORGAN STANLEY CAPITAL I INC DEPOSI DE R PA TH CER SER 1999-WP1 MOTOR CLUB OF AMERICA NJ X 09/24/99 MERRILL SYNCH SUNDING CORP COMM MORT DE MENTONSLINK FUNDING CORP COMM MORT DE MENTONSLINK FUNDING CORP COMM MORT DE MENTONSLINK FUNDING CORP COMM MORT DE MISSAN AUTO RECEIVABLES CORP / DE NI, INDUSTRIES INC NJ X X 11/17/99 MERRILL DYNCH MARAGEMENT SYSTEMS INC PEGASUS SYSTEMS INC PEGAGSUS SYSTEMS INC PEGADSUS SYSTEMS INC PEGASUS SYSTEM	MEDISCIENCE TECHNOLOGY CORP	NJ			х			
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MERRILL CORP MERRILL LYNCH INV/FIRST FRAN MOR IN DE					х	х		
### MERRILL LYNCH INV/FIRST FRAN MOR LN DE			х				1.	
MERRILL LYNCH MORT INVEST INC MOR P DE					х			
AS THR CER SE 1998-C3 MMCA AUTO OWNER TRUST 1997-1 DE	AS BK CER SR 1998-FF3							
MMCA AUTO OWNER TRUST 1997-1 MMCA AUTO OWNER TRUST 1999-2 MMCA AUTO OWNER TRUST 1999-2 DE X 10/31/99 MMCA AUTO OWNER TRUST 1999-2 DE X 10/31/99 MONACCH IMPORT CO IL X 04/09/99 AME MONACAN STANLEY CAPITAL I INC COM MO R PA TH CER SER 1999 CAMI MORGAN STANLEY CAPITAL I INC DEPOSI R PA TH CER SER 1999-WFI MORGAN STANLEY CAPITAL I INC DEPOSI R PA TH CER SER 1999-WFI MOTOR CLUB OF AWERICA MAITONSLINK FUNDING CORP COMM MORT DE X 11/17/99 TOR FOR SERIES 1999-FIVI MOTOR CLUB OF AWERICA MAITONSLINK FUNDING CORP COMM MORT DE X 11/23/99 PASS THR CERT SER 1999-1 NEBCO EVANS HOLDING CO DE X 11/23/99 PASS THR CERT SER 1999-1 NEBCO EVANS HOLDING CO DE X 11/17/99 MISSAN AUTO RECEIVABLES CORP /DE DE X 11/17/99 MISSAN AUTO RECEIVABLES CORP /DE DE X 11/17/99 MORCAL TRUST STATES POWER CO /MN/ MN X 11/23/99 MOREALTH NETMORK CO MA X 09/09/99 AME PERDABLIET MANAGEMENT SYSTEMS INC DE X 11/16/99 PERDABLIES PETROLEUM LTD A3 X 12/31/99 AME PERRINELEMER INC MA X 11/23/99 POLYPHENOLICS INC MA X 11/23/99 POLYPHENOLICS INC MY X 11/18/99 POLYPHOTO THERAPEUTICS INC MY X 11/18/99 POLYPHENOLICS INC MY X 11/18/99 MOREACH		DE			X	X	11/17/9	9
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MMCA AUTO OWNER TRUST 1999-2 DE								
MONARCH IMPORT CO IL								
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R PA TH CER SER 1999-WF1 MORGAN STANLEY CAPITAL I INC DEPOSI DE		DE				v	11/15/0	
MORGAN STANLEY CAPITAL I INC DEPOSI DE		DE				^	11/15/9	9
TOR FOR SERIES 1999-FNV1 WOTOR CLUB OF AMERICA NJ NATIONSLINK FUNDING CORP COMM MORT PASS THR CERT SER 1999-1 NEBCO EVANS HOLDING CO NETWORK SIX INC RI NI NEW VISUAL ENTERTAINMENT INC UT NISSAN AUTO RECEIVABLES CORP /DE NORTHERN STATES POWER CO /MN/ NAN NAN NAN NAN NAN NAN NAN		DE				v	11/17/0	٥
MOTOR CLUB OF AMERICA NATIONSLINK FUNDING CORP COMM MORT DE		DE				Α.	11/1//9	9
NATIONSLINK FUNDING CORP COMM MORT PASS THR CERT SER 1999-1 NEBCO EVANS HOLDING CO DE X 11/22/99 NETWORK SIX INC NEW VISUAL ENTERTAINMENT INC UT X 11/17/99 NISSAN AUTO RECEIVABLES CORP /DE NIL INDUSTRIES INC NJ X 11/23/99 NNL INDUSTRIES INC NJ X 11/23/99 NONHEALTH NETWORK CO WA X 09/09/99 AME PEGASUS SYSTEMS INC DE X 11/16/99 PERINARIES PETROLEUM LTD A3 X 12/31/99 AME PERRINELMER INC MA X 11/23/99 POLYPHENOLICS INC NV X 04/09/99 AME PROFESSIONAL MINING CONSULTANTS INC NY X 04/09/99 AME PROFESSIONAL MINING CONSULTANTS INC NY X 04/09/99 AME PROFESSIONAL MINING CONSULTANTS INC NY X 04/09/99 AME PROFESSIONAL MINING CONSULTANTS INC DE X 11/16/99 RESIDENTIAL ASSET FUNDING CORP CO X 11/16/99 RESIDENTIAL ASCREDIT LOANS INC DE X 11/16/99 RESIDENTIAL ASCREDIT LOANS INC DE X 11/10/99 RESIDENTIAL ASCREDIT LOANS INC DE X 11/16/99 RESIDENTIAL ASCREDIT LOANS INC DE X 11/10/99 RESIDENTIAL ASCREDIT LOANS INC DE X 11/10						**	00/04/0	0 11/71
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TELEPAD CORP	DE	х х		х	11/08/99
TENGASCO INC	TN	Х		х	11/18/99
TERAGLOBAL COMMUNICATIONS CORP			х		11/23/99
TIFFANY & CO	DE		Х		11/22/99
TOYOTA MOTOR CREDIT CORP	CA			х	11/22/99
TRANS WORLD GAMING CORP	NV		Х	x	10/28/99
TRIAD HOSPITALS HOLDINGS INC	DE		X	x	11/22/99
TRIAD HOSPITALS INC	DE		X	x	11/22/99
TRW INC	OH		Х	х	11/23/99
TYCO INTERNATIONAL LTD /BER/			Х	х	11/18/99
UNIDYNE CORP	DE	х		x	11/10/99
VANDERBILT MOPTGAGE & FINANCE INC	TN		Y.	X	11/22/99
VIKING DISTILLERY INC	GA			х	04/09/99 AMEND
WARNER LAMBERT CO	DE		х	X	11/18/99
WARRANTECH CORP	DE		Х		11/19/99
WELLINGTON PROPERTIES TRUST	MD	х		Х	11/16/99
WERNER ENTERPRISES INC	NE		Х	х	11/23/99
WESLEY JESSEN VISIONCARE INC	DE		Х	Х	11/16/99
WESTVACO CORP	DE		х	х	10/05/99
WILLIAMS INDUSTRIES INC	VA		Х		11/22/99
WORLD WRESTLING FEDERATION ENTERTA: NMENT INC	I DE		Х	х	11/22/99
ZENITH ELECTRONICS CORP	DE		х	Х	11/05/99