# SEC NEWS DIGEST

Issue 2001-131

62

July 9, 2001

## **COMMISSION ANNOUNCEMENTS**

# COMMISSION STAFF ISSUES ACCOUNTING BULLETIN ON SELECTED LOAN LOSS ALLOWANCE METHODOLOGY AND DOCUMENTATION ISSUES

On July 6, the Office of the Chief Accountant and the Division of Corporation Finance of the Securities and Exchange Commission released Staff Accounting Bulletin (SAB) No. 102, which provides certain views of the staff on the development, documentation, and application of a systematic loan loss allowance methodology. The Commission previously is used guidance on this topic in December 1986 through Financial Reporting Release No. 28 (FRR No. 28). The SAB applies to registrants that are creditors in loan transactions that, individually or in the aggregate, have a material effect on the registrant's financial statements.

This SAB was prepared as a result of the March 10, 1999 Joint Interagency Letter to Financial Institutions signed by the SEC, the Federal Deposit Insurance Corporation, the Federal Reserve Board, the Office of the Comptroller of the Currency, and the Office of Thrift Supervision. In that Joint Letter, the agencies agreed to provide parallel guidance on loan loss allowance methodologies and supporting documentation. On July 6, the banking agencies also issued their guidance through the Federal Financial Institutions Examination Council as interagency guidance, "Policy Statement on Allowance for Loan and Lease Losses Methodologies and Documentation for Banks and Savings Institutions."

The staff views in the SAB are based on the premise underlying FRR No. 28, that loan loss estimates developed without a disciplined methodology or adequate documentation can undermine the credibility of an institution's financial statements. Since the issuance of FRR No. 28, the Commission's staff has continued to observe, from time to time, a lack of discipline in the establishment of allowances for loan losses and situations in which companies may have weaknesses in their documentation related to loan loss allowances. The General Accounting Off e has made similar observations about the loan loss allowance practices of depository institutions, as it reported in its October 1994 Report to Congressional Committees, *Depository Institutions: Divergent Loan Loss Methods Undermine Usefulness of Financial Reports.* The SAB provides guidance to

registrants to assist them in improving both their systematic methodologies for estimating loan loss allowances and their supporting documentation.

This SAB does not change any of the accounting profession's existing rules on accounting for loan loss provisions or allowances. As agreed in the March 1999 Joint Letter, the SEC and the federal banking agencies continue to support and encourage the Accounting Standards Executive Committee of the American Institute of Certified Public Accountants in its work of developing additional guidance on the accounting for loan losses.

SABs are not rules or interpretations of the Commission. Rather, they are interpretations and practices followed by staff of the Office of the Chief Accountant and the Division of Corporation Finance in administering the disclosure requirements of the federal securities laws.

For further information contact: Jenifer Minke-Girard in the Office of the Chief Accountant at (202) 942-4400 or Donald A.Walker, Jr. in the Division of Corporation Finance at (202) 942-1799. (Press Rel. 2001-67)

# **SELF-REGULATORY ORGANIZATIONS**

## **PROPOSED RULE CHANGES**

A proposed rule change (SR-Phlx-2001-54) has been filed by the <u>Philadelphia Stock</u> <u>Exchange</u> to eliminate the requirement that the three core members of the Equity and Options Allocation, Evaluation, and Securities Committees who conduct a public securities business be the same people for both committees. Publication of the proposal is expected in the <u>Federal Register</u> during the week of July 9. (Rel. 34-44505)

The <u>International Securities Exchange</u> filed a proposed rule change (SR-ISE-2001-17) relating to permanent approval of its allocation algorithm pilot. Publication of the proposal is expected in the Federal Register during the week of July 9 (Rel. 34-44508)

#### ACCELERATED APPROVAL OF PROPOSED RULE CHANGES

The Commission granted accelerated approval to a proposed rule change (SR-Amex-2001-31) filed by the <u>American Stock Exchange</u> relating to the pilot program eliminating position and exercise limits for certain broad based index options. (Rel. 34-44507)

The Commission granted accelerated approval to a proposed rule change submitted by the <u>Philadelphia Stock Exchange</u> (SR-Phlx-2001-22) regarding members' and member organizations' duty to file Form U-5 with the Exchange. (Rel. 34-44513)

# **DELISTINGS GRANTED**

An order has been issued granting the application of the <u>New York Stock Exchange</u> to strike from listing and registration the Common Stock, \$.01 par value, of Friede Goldman Halter, Inc., effective at the opening of business on July 6, 2001. (Rel. 34-44515)

An order has been issued granting the application of the <u>New York Stock Exchange</u> to strike from listing and registration the Common Stock, \$.01 par value, and Warrants (expiring March 11, 2003), of Washington Group International, Inc., effective at the opening of business on July 6, 2001. (Rel. 34-44517)

An order has been issued granting the application of the <u>New York Stock Exchange</u> to strike from listing and registration 6 1/8% notes (due February 1, 2033), of Nabisco Inc., effective at the opening of business on July 6, 2001. (Rel. 34-44518)

An order has been issued granting the application of the <u>New York Stock Exchange</u> to strike from listing and registration the Common Stock, \$.01 par value, of Tandycrafts, Inc., effective at the opening of business on July 6, 2001. (Rel. 34-44519)

An order has been issued granting the application of the <u>New York Stock Exchange</u> to strike from listing and registration the Common Stock, \$.001 par value, of Waterlink, Inc., effective at the opening of business on July 6, 2001. (Rel. 34-44520)

An order has been issued granting the application of the <u>Boston Stock Exchange</u> to strike from listing and registration the Common Stock, \$.01 par value, of Aquis Communications Group, Inc., effective at the opening of business on July 9, 2001. (Rel. 34-44523)

An order has been issued granting the application of the <u>Boston Stock Exchange</u> to strike from listing and registration the Common Stock, \$.01 par value, of Dental/Medical Diagnostic Systems, Inc., effective at the opening of business on July 9, 2001. (Rel. 34-44524)

An order has been issued granting the application of the <u>Philadelphia Stock Exchange</u> to strike from listing and registration certain underlying securities as option classes, effective at the opening of business on July 9, 2001. (Rel. 34-44525)

#### WITHDRAWAL GRANTED

An order has been issued granting the application of CVB Financial Corporation, Common Stock, no par value, to withdraw from listing and registration on the <u>American</u> <u>Stock Exchange</u>, effective at the opening of business on July 6, 2001. (Rel. 34-44516)

#### 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.

F-1 BRAZILIAN PETROLEUM CORP, AVENIDA REPUBLICA DO CHILE 65, 55-21-534-4477 20035-900, RIO DE JANERIO RJ BRAZIL, D5 00000 -

41,381,826

(\$1,024,200,193.50) FOREIGN COMMON STOCK. (FILE 333-13660 - JUN. 28) (BR. 4)

S-1 ALLIANCE IMAGING INC /DE/, 1065 N PACIFICENTER DR, STE 200, ANAHEIM, CA 92806 (714) 688-7100 - 183,281,250 (\$183,281,250) COMMON STOCK. (FILE

333-64322 - JUL. 02) (BR. 1)

F-1 GALEN HOLDINGS PLC, ROCKAWAY 80 CORPORATE CENTER, 100 ENTERPRISE DRIVE, SUITE 280, ROCKAWAY, NJ 07866 (973) 442-3200 -\$600,000,000 FOREIGN COMMON STOCK. (FILE 333-64324 - JUL. 02) (BR. 1)

S-8 STANLEY WORKS, 1000 STANLEY DR, P O BOX 7000, NEW BRITAIN, CT 06053
(806) 225-5111 - 10,000,000 (\$406,500,000) COMMON STOCK. (FILE 33364326 -

JUL. 02) (BR. 6)

- S-3 PTN MEDIA INC, 455 E EISENHOWER PKWY, STE 15, ANN ARBOR, MI 48108 (734) 327-0579 - 300,000 (\$825,000) COMMON STOCK. (FILE 333-64328 -JUL. 02) (BR. 3)
- S-8 CTD HOLDINGS INC, 3713 SW 42ND AVE, STE 3, GAINESVILLE, FL 32608
  (352) 375-6822 800,000 (\$104,000) COMMON STOCK. (FILE 333-64330 JUL. 02) (BR. 1)
- S-8 INTEGRAMED AMERICA INC, ONE MANHATTANVILLE RD, PURCHASE, NY 10577 (914) 253-8000 - 600,000 (\$3,270,000) COMMON STOCK. (FILE 333-64332 -JUL. 02) (BR. 1)
- S-8 IMAGEX COM INC, 10210 NE POINTS DR, SUITE 200, KIRKLAND, WA 98033 (425) 452-0011 - 916,000 (\$1,305,300) COMMON STOCK. (FILE 333-64334 -JUL. 02) (BR. 5)

- S-8 DRAGON PHARMACEUTICALS INC, 543 GRANVILLE STREET SUITE 1200, VANCOUVER BC V6C 1X8, A1 - 125,000 (\$408,750) COMMON STOCK. (FILE 333-64342 - JUL. 02) (BR. 1)
- S-3 SIRIUS SATELLITE RADIO INC, 1221 AVENUE OF THE AMERICAS, 36TH FLOOR, NEW YORK, NY 10020 (212) 899-5000 - 500,000,000 (\$500,000,000) COMMON STOCK. (FILE 333-64344 - JUL. 02) (Ex. 7)
- S-8 HAMPTON ROADS BANKSHARES INC, 201 VOLVO PARKWAY, CHESAPEAKE, VA
  23320
  (757) 436-1000 3,250,000 (\$14,332,500) COMMON STOCK. (FILE 333-64346

JUL. 02) (BR. 7 - NEW ISSUE)

S-8 MICRO THERAPEUTICS INC, 2 GOODYEAR, IRVINE, CA 92618 (949) 837-3700 1,250,000 (\$7,468,750) COMMON STOCK. (FILE 333-64348 - JUL. 02) (BR.

5)

- S-8 QUANTUM CORP /DE/, 500 MCCARTHY BLVD, MILPITAS, CA 95035 (408) 894-4000 - 9,842,228 (\$96,552,256.68) COMMON STOCK. (FILE 333-64350 - JUL. 02) (BR. 3)
  - S-8 ASHFORD COM INC, 3800 BUFFALO SPEEDWAY SUITE 400, HOUSTON, TX 77098 (713) 369-1300 - 1,600,000 (\$352,000) COMMON STOCK. (FILE 333-64352 -JUL. 02) (BR. 2)
  - S-8 SAFEWAY INC, 5918 STONERIDGE MAL: RD, PLEASANTON, CA 94588 (925) 467-3000 - 100,000 (\$4,742,000) COMMON STOCK. (FILE 333-64354 -JUL. 02) (BR. 2)
- S-8 FIDELITY D & D BANCORP INC, BLAKELY & DRINKER STREETS, DUNMORE, PA
  18512
  (570) 342-8281 100,000 (\$3,650,000) COMMON STOCK. (FILE 333-64356 JUL. 02) (BR. 7)

S-3 YORK WATER CO, 130 E MARKET ST, YORK, PA 17405 (717) 845-3601 -120,000

(\$2,985,600) COMMON STOCK. (FILE 333-64358 - JUL. 02) (BR. 2)

S-8 CYTYC CORP, 237 CEDAR HILL ST, MARLBOROUGH, MA 01752 (508) 263-8000 - 600,000 (\$13,653,000) COMMON STOCK. (FILE 333-64360 - JUL. 02) (BR. 5)

S-8 EASTMAN KODAK CO, 343 STATE ST, ROCHESTER, NY 14650 (716) 724-4000 -68,070 (\$3,137,346.30) COMMON STOCK. (FILE 333-64366 - JUL. 02) (BR. 5)

S-3 EBIX COM INC, 3501 ALGONQUIN RD, STE 500, ROLLING MEADOWS, IL 60008 (847) 506-3100 - 6,955,450 (\$13,284,910) COMMON STOCK. (FILE 333-64368)

JUL. 02) (BR. 3)

S-8 COOPER INDUSTRIES INC, 600 TRAVIS STE 5800, FIRST CITY TWR, HOUSTON, TX

77002 (713) 209-8400 - 5,000,000 (\$193,400,000) COMMON STOCK. (FILE 333-64400 - JUL. 02) (BR. 5)

S-8 IBERIABANK CORP, 1101 E ADMIRAL DOYLE DR, NEW IBERIA, LA 70560 (318) 365-2361 - 500,000 (\$13,661,503) COMMON STOCK. (FILE 333-64402 -JUL. 02) (BR. 7)

S-8 LANTE CORP, 161 NORTH CLARK STREET, SUITE 4900, CHICAGO, IL 60601 (312) 696-5000 - 16,000,000 (\$11,920,000) COMMON STOCK. (FILE 333-64404 -

JUL. 02) (BR. 6)

S-3 EQUITEX INC, 7315 E PEAKVIEW AVE, GREENWOOD EXECUTIVE PARK BLDG 8, ENGLEWOOD, CO 80111 (303) 796-8940 - 1,750,000 (\$7,010,500) COMMON STOCK.

(FILE 333-64408 - JUL. 02) (BR. 7)

S-8 BLACK BOX CORP, 1000 PARK DR, LAWRENCE, PA 15055 (412) 873-6788 1,550,000 (\$79,550,304) COMMON STOCK. (FILE 333-64410 - JUL. 02) (BR.
3)

S-8 BLACK BOX CORP, 1000 PARK DR, LAWRENCE, PA 15055 (412) 873-6788 -50,000 (\$2,919,009) COMMON STOCK. (FILE 333-64412 - JUL. 02) (BR. 3)

S-3 SIGA TECHNOLOGIES INC, 420 LEXINGTON AVE, SUITE 620, NEW YORK, NY
10170
(212) 672-9100 - 1,329,000 (\$5,156,520) COMMON STOCK. (FILE 333-64414

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JUL. 02) (BR. 1)

S-1 NETPLEX SYSTEMS INC, 1800 ROBERT FULTON DRIVE, SUITE 250, RESTON, VA 20191 - 1,200,000 (\$6,000,000) COMMON STOCK. (FILE 333-64416 - JUL.

02)

(BR. 3 - NEW ISSUE)

S-8 GENELABS TECHNOLOGIES INC /CA, 505 PENOBSCOT DR, REDWOOD CITY, CA
94063
(650) 396-9500 - 4,500,000 (\$8,280,000) COMMON STOCK. (FILE 333-64418
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JUL. 02) (BR. 1)

SB-2 SCIENTIO INC, P O BOX 940007, BELLE HARBOR, NY 11694 (718) 318-0994 - 403,000 (\$12,090) COMMON STOCK. (FILE 333-64420 - JUL. 02) (NEW ISSUE)

S-8 SLI INC, 500 CHAPMAN ST, CANTON, MA 02021 (617) 828-2948 - 1,000,000 (\$7,230,000) COMMON STOCK. (FILE 333-64422 - JUL. 02) (BR. 5)

S-8 PEOPLESOFT INC, 4460 HACIENDA DR POST OFFICE BOX 8015, PLEASANTON, CA 94588 (510) 225-3000 - 24,696,775 (\$1,073,074,874) COMMON STOCK. (FILE

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333-64424 - JUL. 02) (BR. 3)

S-8 PEOPLESOFT INC, 4460 HACIENDA DR POST OFFICE BOX 8015, PLEASANTON, CA 94588 (510) 225-3000 - 130,936 (\$1,300,194) COMMON STOCK. (FILE 333-

- JUL. 02) (BR. 3)

64426

- S-8 21ST CENTURY INSURANCE GROUP, 6301 OWENSMOUTH AVE STE 700, WOODLAND HILLS, CA 91367 (818) 704-3700 - 6,000,000 (\$112,226,000) COMMON STOCK. (FILE 333-64428 - JUL. 02) (BR. 1)
- SB-2 MOLICHEM MEDICINES INC, 207 SOUTH ELLIOT RD PMB 231, CHAPEL HILL, NC 27514 (919) 960-2750 - 27,448,530 (\$104,304,414) COMMON STOCK. (FILE 333-64430 - JUL. 02) (NEW ISSUE)
- S-3 NEOTHERAPEUTICS INC, 157 TECHNOLOGY DR, STE J-821, IRVINE, CA 92618 (949) 788-6700 - 1,404,046 (\$5,912,771.82) COMMON STOCK. (FILE 333-64432 -

JUL. 02) (BR. 1)

S-8 MONDAVI ROBERT CORP, 7801 ST HELENA HWY, PO BOX 106, OAKVILLE, CA
94562
(707) 259-9463 - 650,000 (\$29,250,000) COMMON STOCK. (FILE 333-64434 JUL. 02) (BR. 2)

S-3 SIERRA PACIFIC RESOURCES, PO BOX 30150, 6100 NEIL RD, RENO, NV
89511
(775) 834-4011 - 20,000,000 (\$303,100,000) COMMON STOCK. (FILE 33364438 -

JUL. 02) (BR. 2)

S-4 SOLA INTERNATIONAL INC, 2420 SAND HILL RD, STE 200, MENLO PARK, CA
94025
(650) 324-6868 - 176,730,500 (\$176,730,500) STRAIGHT BONDS. (FILE
333-64440 - JUL. 02) (BR. 5)

S-3 NEOTHERAPEUTICS INC, 157 TECHNOLOGY DR, STE J-821, IRVINE, CA 92618 (949) 788-6700 - 8,400,000 (\$8,400,000) COMMON STOCK. (FILE 333-64444

JUL. 02) (BR. 1)

SB-2 P D C INNOVATIVE INDUSTRIES INC, 3701 NW 126TH AVE., CORPORATE PARK, BAY 5, CORAL SPRINGS, FL 33065 ((95) 4) -341- -8,296,721

(\$506,100) COMMON STOCK. (FILE 333-64446 - JUL. 02) (BR. 9)

S-8 STONE ENERGY CORP, 625 E KALISTE SALOOM RD, LAFAYETTE, LA 70508 (318) 237-0410 - 3,225,000 (\$85,628,751) COMMON STOCK. (FILE 333-64448)

JUL. 02) (BR. 4)

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s-3 BANK OF AMERICA CORP /DE/, NATIONSBANK CORPORATE CENTER, 100 N TRYON ST. CHARLOTTE, NC 28255 (704) 386-5000 - 2,000,000 (\$119,260,000) COMMON STOCK. (FILE 333-64450 - JUL. 02) (BR. 7) STONEPATH GROUP INC, TWO PENN CENTER PLAZA, SUITE 605, PHILADLEPHIA, S-3 PA 19102 (415) 575-4755 - 676,374 (\$811,649) COMMON STOCK. (FILE 333-64452 -JUL. 02) (BR. 8) S-4 PEREGRINE SYSTEMS INC, 3611 VALLEY CENTRE DR, 5TH FL, SAN DIEGO, CA 92130 (619) 481-5000 - 34,890,516 (\$929,488,992.42) COMMON STOCK. (FILE 333-64458 - JUL. 03) (BR. 3)

#### **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 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: cpublicinfo@sec.gov>. In most cases, this information is also available on the Commission's website:

NAME OF ISSUER	STATE CODE	12	8K ITEM 3 4 5 6		DATE COMMENT
ABN AMRO MORTGAGE CORP SERIES 2001-	DE	x		х	06/25/01
AMEREN CORP	MO		Х		07/01/01
AMMONIA HOLD INC		Х		Х	06/26/01
ASSET BACKED FUND CORP MORT LN ASSE T BCKD CERT SER 2001-AQ1	DE		Х	Х	03/29/01
ATHEY PRODUCTS CORP	DE		Х	Х	06/19/01
BANK OF AMERICA MORT SECS MORT PASS THRU CERTS SERS 2001 B	DE		Х	Х	05/29/01

STATE 8K ITEM NO.

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BEAR STEARNS ARM TRUST MORTGAGE PAS	141												
S-THRO CERT SERIES 2001-3	FL	x	x	x	х	х	х	X	X	Х	06/27,	/01	
BINGO COM INC	WA		••	•-		х		Х			07/06	/01	
BSQUARE CORP /WA					Х			Х			06/13	/01	AMEND
CAMPBELL RESOURCES INC /NEW/	DE					х		Х			07/01	/01	
CAPTEC NET LEASE REALTY INC	DE					Х		Х			06/28	/01	
CARDIAC PATHWAYS CORP CHARTER COMMUNICATIONS HOLDINGS CAP	-					х		X			07/06	/01	
ITAL CORP CHARTER COMMUNICATIONS HOLDINGS LLC	DE					х		Х			07/06	/01	
CHARTER COMMUNICATIONS HOLDINGS LLC	DE					Х		Х			07/06	/01	AMEND
CHARTER COMMUNICATIONS HOLDINGS LLC	DE					Х		Х			07/06	/01	AMEND
CHARTER COMMUNICATIONS INCLURED DEC	DE					Х		Х			06/30	/01	
CHARTER COMMUNICATIONS INC / MO/	DE							Х			06/11	/01	AMEND
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CWMBS INC	DE							X			05/30		
CWMBS INC	DE							X			05/30		
CWMBS INC	DE					X		X			07/06		
CYTOMEDIX INC	DE					X		x			06/20		
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DIGITAL BRIDGE INC	NV					X		X			07/09		
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GLOBAL MARINE INC	DE					χ	,	X		11	06/29		
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HUMAN GENOME SCIENCES INC	DE						ζ				06/2		
HYDRO ENVIRONMENTAL RESOURCES INC	101				,			Х					AMEND
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J2 COMMUNICATIONS /CA/	CA						ረ ረ	X			06/2		
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LACLEDE GAS CO	MO						X	X		27	0.6/2		
LEHMAN ABS CORP	DE				z 7	4	2	Δ			05/3		
MATTHEWS STUDIO EQUIPMENT GROUP	CA				Х			Х		v	07/0		
MAXCOR FINANCIAL GROUP INC	DE							Λ		Δ	09/3		
MERISEL INC /DE/	DE						X	v			09/3		
MFN FINANCIAL CORP	DE		•				X	X X			07/0		
MICHAELS STORES INC	DE						Х	Х		v	07/0		
ONE WORLD ONLINE COM INC	NV									Δ		5, 0.	<b>-</b>

	STATE		8K	тт	ΕM	EM NO.			
NAME OF ISSUER	CODE					678	9	DATE	COMMENT
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PACIFIC GAS & ELECTRIC CO	CA				Х	х		07/06/	01
PACIFICARE HEALTH SYSTEMS INC /DE/	DE				Х	х		07/06/	01
PAMRAPO BANCORP INC	DE				Х	Х		07/03/	01
PANAGRA INTERNATIONAL CORP/	NY				Х	Х		06/22/	Ú1
PDG ENVIRONMENTAL INC	DE	Х				Х		06/21/	
PEGASUS COMMUNICATIONS CORP INC					Х			06/29/	01
PEGASUS SATELLITE COMMUNICATIONS IN C	DE				Х			06/29/	01
PENN VIRGINIA CORP	VA		Х					04/25/	01
PG&E CORP	CA				Х	х		07/06/	01
PLATINUM ENTERTAINMENT INC	DE		Х			х		06/21/	01
PMI GROUP INC	DE				Х			06/25/	01
PRIMEDIA INC	DE				Х	Х		07/02/	01
PROQUEST CO	DE	Х				Х		02/04/	01 AMEND
RAVISENT TECHNOLOGIES INC	DE				Х	Х		06/28/	01
REGAN HOLDING CORP	CA	Х				X		06/21/	01
RELIANT ENERGY INC	TX					Х	Х	07/06/	01
RELIANT RESOURCES INC	DE					Х	Х	07/06/	01
SATX INC	NV			Х		Х		06/01/	01 AMEND
SEA SHELL GALLERIES INC	NV				X	Х	Х	06/21/	01
SMARTSOURCES COM INC	CO				Х			06/14/	01
SUMMIT BANCSHARES INC/CA	CA			Х				06/29/	01
SUMMIT LIFE CORP	OK			Х		Х		06/29/	01
SWIFT TRANSPORTATION CO INC	NV	Х						06/29/	01
TANGIBLE ASSET GALLERIES INC	NV	Х				Х		06/26/	01 AMEND
TETRA TECH INC	DE				Х	Х		07/02/	01
TRANS INDUSTRIES INC	DE				Х			07/02/	01
TRUSERV CORP	DE				Х			07/03/	01
UNION ELECTRIC CO	MO				Х			07/01/	01
UNIVERSAL MANUFACTURING CO	NE				Х	Х		07/05/	
VIALINK CO	DE				Х	Х		07/06/	01
VIROLOGIC INC	DE				Х	Х		07/02/	01
WASTE CONVERSION SYSTEMS INC	NV			Х		Х		05/15/	01 AMEND
WASTEMASTERS INC	MD	Х			Х			06/29/	01
WTAA INTERNATIONAL INC /FL/	$\mathtt{FL}$			Х	Х	Х		02/22/	01 AMEND
XO COMMUNICATIONS INC	DE				Х			07/06/	
ZILA INC	DE				Х	X		06/29/	01