

Endnotes

- ¹ *SEC v. Jay Gilbertson, et al.* Litigation Release No. 16743 (Oct. 2, 2000).
- ² *SEC v. Cosmo Corigliano, et., al.*, Litigation Release No. 16587, (June 14, 2000).
- ³ *In The Matter of E.ON AG*, Securities Exchange Act Release No. 43372 (Sept. 28, 2000).
- ⁴ *SEC v. ABS Industries, Inc. et al.*, Litigation Release No. 16344 (Oct. 28, 1999).
- ⁵ *SEC v. Yun Soo Oh Park a/k/a Tokyo Joe, et al.*, Litigation Release No. 16399 (Jan. 5, 2000).
- ⁶ *SEC v. James J. McDermott, Jr., et al.*, Litigation Release No. 16395 (Dec. 21, 1999).
- ⁷ *U.S. v. McDermott*, Litigation. Rel. No. 16530 (Apr. 28, 2000).
- ⁸ *SEC v. John Freeman, et al.*, Litigation Release No. 16469 (Mar. 14, 2000).
- ⁹ *In the Matter of BT Alex. Brown Inc.*, Securities Exchange Act Release No. 42145 (Nov. 17, 1999).
- ¹⁰ *In the Matter of Investment Street Company, et al.*, Securities Exchange Act Release No. 42447 (Feb. 22, 2000); *In the Matter of All-Tech Direct, Inc. f/k/a All-Tech Investment Group, Inc., et al.*, Securities Exchange Act Release No. 42446 (Feb. 22, 2000).
- ¹¹ *In the Matter of The Dreyfus Corporation, et al.*, Investment Company Act Release No. 24450 (May 10, 2000).
- ¹² *SEC v. Alan Brian Bond, et al.*, Litigation Release No. 16394 (Dec. 16, 1999).
- ¹³ *In the Matter of E.ON AG*, Securities Exchange Act Release No. 43372 (Sept. 28, 2000).
- ¹⁴ *SEC v. Stephon Hourmouzis and Wayne Loughnan*, Litigation Release No. 16432 (May 5, 2000).
- ¹⁵ Release Nos. 34-42974, 1C-24543, 1A-1883 (June 22, 2000), 65 FR 40334 (June 29, 2000) codified at 17 CFR part 248.
- ¹⁶ Release No. 34-42728 (Apr. 28, 2000), 65 FR 25843 (May 4, 2000).

- ¹⁷ See Release No. 34-36345 (Oct. 6, 1995), 60 FR 53458 (Oct. 13, 1995); Release No. 34-37182 (May 9, 1996), 61 FR 24644 (May 15, 1996).
- ¹⁸ Letter regarding Dominion Resources, Inc. (Mar. 7, 2000) (revoking letter regarding Dominion Resources, Inc. (Aug. 22, 1985)).
- ¹⁹ Letter regarding Staff Management, Inc. (Apr. 27, 2000).
- ²⁰ Letter regarding Stockback.com, LLC (July 28, 2000).
- ²¹ Letters regarding Oil-N-Gas, Inc. (June 8, 2000), OilOre.com (Apr. 21, 2000).
- ²² Letter regarding MuniAuction, Inc. (Mar. 13, 2000).
- ²³ Letter regarding Transfer Online, Inc. (May 3, 2000).
- ²⁴ Release No. 34-42906; Int'l Series Release No. 1227 (June 7, 2000), 65 FR 37678 (June 15, 2000).
- ²⁵ Release No. 34-43617 (July 24, 2000), 65 FR 75321 (Dec. 1, 2000).
- ²⁶ Release No. 34-42426 (Feb. 15, 2000), 65 FR 8753 (Feb. 22, 2000).
- ²⁷ Release No. 34-43147 (Aug. 11, 2000), 65 FR 50,582 (Aug. 18, 2000).
- ²⁸ Release No. 34-41,971 (Sept. 30, 1999), 64 FR 55793 (Oct. 14, 1999).
- ²⁹ Available at www.usdoj.gov/criminal/afmls/ml2000.pdf (March 2000).
- ³⁰ Release No. 34-43084 (July 28, 2000), 65 FR 48406 (Aug. 8, 2000).
- ³¹ Release No. 34-43021 (July 10, 2000), 65 FR 44082, (July 17, 2000).
- ³² Release No. 34-42555 (Feb. 24, 2000), 65 FR 11388 (Mar. 2, 2000) (File No. 10-127).
- ³³ Release No. 34-43086 (July 28, 2000), 65 FR 48023 (Aug. 4, 2000).
- ³⁴ Release No. 34-43085 (July 28, 2000), 65 FR 47918 (Aug. 4, 2000) (File No. S7-17-00).
- ³⁵ Division of Market Regulation Staff Legal Bulletin No. 10 (Aug. 25, 2000).
- ³⁶ *In the Matter of Certain Activities of Options Exchanges*, Administrative Proceeding File No. 3-10282 (Sept. 11, 2000).

- ³⁷ Release No. IC-24339 (Mar. 15, 2000), 65 FR 15500 (Mar. 22, 2000).
- ³⁸ Release No. IC-24123 (Nov. 4, 1999), 64 FR 62540 (Nov. 16, 1999).
- ³⁹ Release No. IC-24491 (June 7, 2000), 65 FR 37672 (June 15, 2000).
- ⁴⁰ Release No. IC-24424 (Apr. 27, 2000), 65 FR 25630 (May 3, 2000).
- ⁴¹ Release No. IC-24177 (Nov. 29, 1999), 64 FR 68019 (Dec. 6, 1999).
- ⁴² Release No. IC-24582 (July 27, 2000), 65 FR 47281 (Aug. 2, 2000).
- ⁴³ Release No. IC-24326 (Mar. 2, 2000), 65 FR 12354 (Mar. 8, 2000) (proposing release); Release No. IC-24543 (June 22, 2000), 65 FR 40334 (June 29, 2000) (adopting release).
- ⁴⁴ *Barclays Global Fund Advisors, et al.*, Release Nos. IC-24394 (Apr. 17, 2000), 65 FR 21219 (Apr. 20, 2000) (notice) and 24451 (May 12, 2000) (order); *Barclays Global Fund Advisors, et al.*, Release Nos. IC-24393 (Apr. 17, 2000), 65 FR 21215 (Apr. 20, 2000) (notice) and 24452 (May 12, 2000) (order); *State Street Bank and Trust Company, et al.*, Release Nos. IC-24631 (Sept. 1, 2000), 65 FR 54327 (Sept. 7, 2000) (notice) and 24666 (Sept. 25, 2000) (order); *Vanguard Index Funds, et al.*, Release Nos. IC-24680 (Oct. 6, 2000), 65 FR 61005 (Oct. 13, 2000) (notice) and 24789 (Dec. 12, 2000) (order).
- ⁴⁵ *Barclays Global Fund Advisors, et al.*, Release Nos. IC-24394 (Apr. 17, 2000), 65 FR 21219 (Apr. 20, 2000) (notice) and 24451 (May 12, 2000) (order); *Barclays Global Fund Advisors, et al.*, Release Nos. IC-24393 (Apr. 17, 2000), 65 FR 21215 (Apr. 20, 2000) (notice) and 24452 (May 12, 2000) (order).
- ⁴⁶ *Vanguard Index Funds, et al.*, Release Nos. IC-24680 (Oct. 6, 2000), 65 FR 61005 (Oct. 13, 2000) (notice) and 24789 (Dec. 12, 2000) (order).
- ⁴⁷ *Bill Gross' Idealab!*, Release Nos. IC-24642 (Sept. 15, 2000), 65 FR 57211 (Sept. 21, 2000) (notice) and 24682 (Oct. 10, 2000) (order).

- ⁴⁸ *Van Kampen Funds Inc. et al.*, Release Nos. IC-24548 (June 29, 2000), 65 FR 42038 (July 7, 2000) (notice) and 24566 (July 25, 2000) (order).
- ⁴⁹ *PADCO Advisors, Inc., et al.*, Release Nos. IC-24678 (Oct. 5, 2000), 65 FR 60697 (Oct. 12, 2000) (notice) and 24722 (Oct. 31, 2000) (order).
- ⁵⁰ *ASA Limited*, Release Nos. IC-24321 (Feb. 29, 2000), 65 FR 11811 (Mar. 6, 2000) (notice) and 24367 (March 27, 2000) (order).
- ⁵¹ *PIMCO Funds, et al.*, Release Nos. IC-24558 (July 17, 2000), 65 FR 45632 (July 24, 2000) (notice) and 24597 (Aug. 14, 2000) (order).
- ⁵² *XSource, Inc.*, Release Nos. IC-24596 (Aug 11, 2000), 65 FR 50245 (Aug. 17, 2000) (notice) and 24634 (Sept. 6, 2000) (order).
- ⁵³ Letter to Craig S. Tyle, General Counsel, Investment Company Institute, from Douglas J. Scheidt, Associate Director and Chief Counsel, Division of Investment Management (Dec. 8, 1999).
- ⁵⁴ Vedder, Price, Kaufman & Kammholz (pub. avail. Dec. 6, 1999).
- ⁵⁵ Mackenzie Investment Management, *et al.* (pub. avail. Aug. 8, 2000).
- ⁵⁶ General Motors Investment Management Corporation (pub. avail. Feb. 2, 2000).
- ⁵⁷ Pengrowth Energy Trust (pub. avail. Jan. 27, 2000).
- ⁵⁸ Brown & Wood (pub. avail. Feb. 24, 2000).
- ⁵⁹ Signature Financial Group, Inc. (pub. avail. Dec. 28, 1999).
- ⁶⁰ R.O.C. Taiwan Fund (pub. avail. Feb. 11, 2000).
- ⁶¹ Massachusetts Mutual Life Insurance Company (pub. avail. June 7, 2000).
- ⁶² Letter to Stephanie M. Monaco, Esq., from Annette M. Capretta, Senior Counsel, Division of Investment Management (July 28, 2000).
- ⁶³ Gartmore Global Partners (pub. avail. July 31, 2000).
- ⁶⁴ Janus Adviser Series (pub. avail. Aug. 28, 2000).
- ⁶⁵ Select Sector SPDR Fund and Diamonds Trust (pub. avail. July 6, 2000).

⁶⁶ Release No. IA-1862 (Apr. 5, 2000), 65 FR 20524 (Apr. 17, 2000) (proposing release); Release No. IA-1897 (Sept. 12, 2000), 65 FR 57438 (Sept. 22, 2000) (adopting release).

⁶⁷ *Id.*

⁶⁸ Release No. IA-1845 (Nov. 4, 1999), 64 FR 61226 (Nov. 10, 1999).

⁶⁹ Jennison Associates LLC (pub. avail. July 6, 2000).

⁷⁰ Division of Investment Management, Staff Legal Bulletin No. 11 (pub. avail. Sept. 19, 2000).

⁷¹ *The National Grid Group, plc*, Release No. 35-27154 (Mar. 15, 2000).

⁷² *American Electric Power Company, Inc. and Central and South West Corp.*, Release No. 35-27186 (June 14, 2000).

⁷³ Release No. 35-27110 (Dec. 14, 1999), 64 FR 71341 (Dec. 21, 1999).

⁷⁴ HSBC Holdings, *et al.* (pub. avail. July 13, 2000).

⁷⁵ Release No. 33-7856 (May 30, 2000), 72 SEC Docket 6.

⁷⁶ Release No. 33-7855 (May 23, 2000), 72 SEC Docket 5.

⁷⁷ Release No. 34-43069 (August 22, 2000), 72 SEC Docket 18.

⁷⁸ Release No. 33-7878 (September 5, 2000), 72 SEC Docket 20.

⁷⁹ Release No. 33-7912 (November 28, 2000), 73 SEC Docket 12.

⁸⁰ Staff Accounting Bulletin No. 100 (Nov. 24, 1999), 71 SEC Docket 473.

⁸¹ Staff Accounting Bulletin No. 101 (Dec. 3, 1999), 71 SEC Docket 667.

⁸² Staff Accounting Bulletin No. 101: Revenue Recognition in Financial Statements—Frequently Asked Questions and Answers (Oct. 12, 2000),

⁸³ Release No. 33-7793 (Jan. 21, 2000).

⁸⁴ Financial Reporting Release No. 56 (Nov. 15, 2000), 73 SEC Docket 2601.

⁸⁵ Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, and Office of Thrift Supervision.

⁸⁶ Release No. 34-42266 (Dec. 22, 1999).

- ⁸⁷ Statement of Financial Accounting Standards No. 133, *Accounting for Derivative and Similar Financial Instruments and for Hedging Activities* (June 1998).
- ⁸⁸ FASB Preliminary Views, *Reporting Financial Instruments and Certain Related Assets and Liabilities at Fair Value* (Dec. 14, 1999).
- ⁸⁹ Proposed Statement of Financial Accounting Standards, *Business Combination and Intangible Assets* (Sept. 7, 1999).
- ⁹⁰ Proposed Statement of Financial Accounting Standards, *Consolidated Financial Statements: Purpose and Policy* (Feb. 23, 1999).
- ⁹¹ FASB Interpretation No. 44, *Accounting for Certain Transactions Involving Stock Compensation, an Interpretation of APB Opinion No. 25* (March 2000).
- ⁹² Statement of Position 00-2, *Accounting by Producers or Distributors of Films* (June 12, 2000).
- ⁹³ The Panel on Audit Effectiveness, *Report and Recommendations* (Aug. 31, 2000).
- ⁹⁴ Statement on Auditing Standards No. 90, *Audit Committee Communications*; Amendments to Statement on Audit Standards No. 61, *Communications with Audit Committees* and Statement on Auditing Standards No. 71, *Interim Financial Information*.
- ⁹⁵ Statement on Auditing Standards No. 92, *Auditing Derivative Instruments, Hedging Activities, and Investments in Securities*.
- ⁹⁶ Letter to Ms. Arleen Thomas, Vice President - Professional Standards and Services, AICPA, from Lynn E. Turner, Chief Accountant dated Oct. 13, 2000.
- ⁹⁷ Release No. 33-7801 (February 2000) 71 SEC Docket 1913.
- ⁹⁸ Letter to Tsuguoki Fujinuma, President, IFAC, from Lynn E. Turner, Chief Accountant, dated October 16, 2000.
- ⁹⁹ Letter to Frank Harding, President, IFAC, from Lynn E. Turner, Chief Accountant, dated February 23, 2000.
- ¹⁰⁰ 229 F.3d 68 (1st Cir. 2000).
- ¹⁰¹ 228 F.3d 154 (2d Cir. 2000).

- ¹⁰² 214 F.3d 1261 (10th Cir. 2000).
- ¹⁰³ No. 99-56828 (9th Cir.).
- ¹⁰⁴ 228 F.3d 1057 (9th Cir. 2000).
- ¹⁰⁵ 218 F.3d 121 (2d Cir. 2000).
- ¹⁰⁶ 222 F.3d 994 (D.C. Cir. 2000).
- ¹⁰⁷ 205 F.3d 408 (D.C. Cir. 2000).
- ¹⁰⁸ 198 F.3d 62 (2d Cir. 1999).
- ¹⁰⁹ *Alewine v. Billing Concepts Corp.*, No. 99-51032 (5th Cir.); *Weld v. Stage Stores, Inc.*, No. 00-20230 (5th Cir.); *Helwig v. Vencor, Inc.*, No. 99-5153 (6th Cir.) (en banc); *In re K-Tel International, Inc. Sec. Litig.*, No. 00-3210MN (8th Cir.).
- ¹¹⁰ 216 F.3d 300 (2d Cir. 2000), *cert. denied*, 121 S. Ct. 567 (2000).
- ¹¹¹ Nos. 00-2769, 00-3653 (3d Cir.).
- ¹¹² 229 F.3d 1135 (Table), No. 00-7085(L), 2000 WL 1529918 (2d Cir. Oct. 13, 2000).
- ¹¹³ Nos. 99-17059, 99-17061, 99-17388 (9th Cir.).
- ¹¹⁴ 220 F.3d 29 (2d Cir. 2000).
- ¹¹⁵ No. 99-9374 (2d Cir.).
- ¹¹⁶ 115 F. Supp. 2d 440 (S.D.N.Y. 2000).
- ¹¹⁷ No. 1:00CV01316 (D.D.C. 2000).
- ¹¹⁸ CIV 99-1565 PHX EHC (D. Ariz. 1999).
- ¹¹⁹ No. 99-1733 (4th Cir. 2001).
- ¹²⁰ No. 99-10224-MB (D.Mass. 2000).
- ¹²¹ No. 3-8527-EAJ (SEC 2000), Release 34-42502 (Mar. 8, 2000).
- ¹²² No. 1:99CV01793 (D.D.C.).
- ¹²³ No. C00-1540R (W.D.Wash. 2000).
- ¹²⁴ Release No. 34-42312 (Jan. 4, 2000), 71 SEC Docket 1160.
- ¹²⁵ Release No. 34-43316 (Sept. 21, 2000), 73 SEC Docket 1006.
- ¹²⁶ Release No. 34-42771 (May 11, 2000), 72 SEC Docket 1125.
- ¹²⁷ Release Nos. 34-43235, AAE-1297 (Aug. 31, 2000), 73 SEC Docket 442, *appeal filed*, No. 00-71398 (9th Cir.).