

C.2

SEC NEWS DIGEST

Issue 2000-210

November 1, 2000

COMMISSION ANNOUNCEMENTS

COMMISSION MEETINGS

CLOSED MEETING – WEDNESDAY, NOVEMBER 8, 2000 – 11:00 A.M.

The subject matter of the closed meeting scheduled Wednesday, November 8, at 11:00 a.m. will be: Institution and settlement of injunctive actions; and Institution and settlement of administrative proceedings of an enforcement nature.

At times, changes in Commission priorities require alterations in the scheduling of meeting items. For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact: The Office of the Secretary at (202) 942-7070.

CHANGE IN THE SCHEDULE OF PUBLIC APPEARANCES OF SENIOR COMMISSION OFFICIALS – NOVEMBER 2000

A change has been made to the calendar of public appearances for senior Commission officials, which appeared in October 31st issue of the Digest. Lynn Turner will not be participating in the Financial Executives Institute on Tuesday, November 7. Professional Accounting Fellow Scott Taub will participate instead.

ENFORCEMENT PROCEEDINGS

THE COMMISSION INSTITUTES CEASE AND DESIST PROCEEDINGS AND PROCEEDINGS UNDER RULE 102(e) AGAINST PAT ROSSETTI AND JEFFREY YONKERS

On October 31, 2000, the Commission instituted administrative and cease and desist proceedings pursuant to Section 21C of the Securities Exchange Act of 1934 and Rule

102(e) of the Commission's Rules of Practice against Pat A. Rossetti (Rossetti) and Jeffrey M. Yonkers (Yonkers).

The Order Instituting Proceedings alleges that Pat A. Rossetti and Jeffrey M. Yonkers, while employed as CPAs with the firm of Marcum & Kliegman, LLC in Woodbury, New York, violated Section 10A of the Exchange Act; willfully aided and abetted violations of Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder by the firm's client, Detour Magazine, Inc.; and engaged in improper professional conduct.

It is alleged that Rossetti and Yonkers learned that Detour's quarterly financial statements were being prepared using completely fictional numbers, rather than numbers that reflected the company's actual results of operations. The company's chief financial officer was allegedly using simple fractions of numbers from existing financial statements in the quarterly financial statements Detour filed with the Commission on Forms 10-QSB. It is further alleged that Rossetti and Yonkers did nothing upon learning of the false financial statements, even though the law required them to notify the company's management, board of directors or the Commission of the illegal act. Detour's quarterly financial statements were allegedly prepared using fractions throughout 1997 and 1998.

It is also alleged that Rossetti and Yonkers violated the securities laws by failing to properly record, or require Detour to record, an expense related to certain options Detour issued to consultants in 1997. In addition, it is alleged that, because the options were issued at a price far below the stock's fair value at the time, Rossetti and Yonkers should have recorded a material expense item in connection with the transaction. The failure to do so allegedly caused the financial statements of Detour, as contained in its filings with the Commission during 1997 and 1998, to materially misrepresent the company's financial condition and results of operations.

A public hearing will be scheduled to determine whether the allegations against Rossetti and Yonkers are true and, if so, what sanctions, if any, are appropriate in the public interest. (Rel. 34-43497; AAE Rel. 1338; File No. 3-10354)

PROCEEDINGS UNDER RULE 102(e) INSTITUTED AGAINST EDWARD HORTON AND HORTON & COMPANY

On October 31, the Commission instituted proceedings under Rule 102(e) of its Rules of Practice against Horton & Company of Wayne, New Jersey and its managing partner, Edward C. Horton.

It is alleged that Horton & Company and Horton violated the securities laws in connection with the firm's work as auditor for Monarch Investment Properties, Inc., a microcap issuer. Specifically, the firm failed to properly record, or require Monarch to record, an expense related to certain options Monarch issued to consultants in 1997. It is also alleged that, because the options were issued at a price far below the stock's fair value at the time, Horton and the audit firm should have recorded a material expense item in connection

with the transaction. The failure to do so allegedly caused the financial statements of Monarch, as contained in its filings with the Commission during 1997 and 1998, to materially misrepresent the company's financial condition and results of operations.

It is further alleged that Horton and Horton & Company audited their own work with respect to Monarch, and therefore lacked independence. Horton & Company's staff accountant allegedly made all the bookkeeping entries for Monarch during the time Monarch was a client of the audit firm, using raw data such as check stubs and bank statements. Horton & Company thereafter audited the resulting financial statements.

In addition, it is alleged that both Horton & Company and Horton willfully aided and abetted violations of Section 13(a) of the Securities Exchange Act and Rules 13a-1 and 13a-13 thereunder, and also engaged in improper professional conduct.

A public hearing will be scheduled to determine whether the allegations against Horton and Horton & Company are true and, if so, what sanctions, if any, are appropriate in the public interest. (Rel. 34-43498; AAE Rel. 1339; File No. 3-10355)

SEC SUES SOLUCORP INDUSTRIES LTD.'S AUDITOR IN PENDING CIVIL ACTION FOR VIOLATING SECTION 10A

On October 31, 2000, the Commission filed an amended complaint in a pending civil injunctive action in the United States District Court for the Southern District of New York. The initial complaint, filed on December 13, 1999, alleged, among other things, that Solucorp Industries Ltd. had improperly recognized \$500,000 in contingent licensing fees, 40% of revenues, during the quarter ended September 30, 1997. The complaint further alleged that management had backdated a licensing agreement to September 15, 1997 in order to cover-up its improper revenue recognition. The amended complaint adds a claim against Solucorp's auditor, Glenn R. Ohlhauser of the Canadian auditing firm MacKay & Partners, alleging that he violated Section 10A of the Securities Exchange Act of 1934. The amended complaint alleges that Ohlhauser failed to take appropriate action on discovering that Solucorp may have backdated the licensing agreement. Specifically, Ohlhauser failed to (1) determine whether it was likely that Solucorp committed an illegal act by backdating the agreement; (2) determine the possible effect of the illegal act on Solucorp's financial statements for the six-month transition period ended December 31, 1997, including the contingent monetary effect of penalties, fines and damages; and (3) inform the appropriate level of Solucorp's management and assure that Solucorp's audit committee was adequately informed about the illegal act. Ohlhauser made this discovery during his audit of Solucorp's December 31, 1997 financial statements.

This is the first civil injunctive action brought against an auditor for violating Section 10A. [SEC v. Solucorp Industries Ltd., et al., 99 Civ. 11965, WCC, SDNY] LR-16785; AAE Rel. 1337)

COURT ENTERS JUDGMENT BY DEFAULT AGAINST AND ORDERS DISGORGEMENT BY YES ENTERTAINMENT DEFENDANTS

United States District Court Judge Christina A. Snyder, Central District of California, entered Judgment by Default against Yes Entertainment, LLC, Yes Entertainment Network, LLC, Yes Entertainment Network, Inc., Ronald T. Mulhall and Eugene M. Carriere for violating the antifraud provisions of the federal securities laws and for selling unregistered securities. The Court ordered these Defendants to disgorge more than \$14 million in ill-gotten gains and imposed separate civil money penalties against Mulhall and Carriere.

The Court ordered the Defendants to pay disgorgement in the amount of \$13,794,265 and prejudgment interest in the amount of \$752,543, a total of \$14,546,808. Defendants are jointly and severally liable for this amount. In addition, the Court ordered Mulhall and Carriere each to pay a civil money penalty of \$110,000 for their respective roles in Defendants' fraudulent scheme.

The Commission filed an emergency action against the Defendants one year ago in the United States District Court for the Central District of California, charging Defendants with violating Sections 5(a), 5(c) and 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder. At that time, the Court issued a temporary restraining order and imposed an asset freeze. The Commission charged the Defendants with misrepresenting or omitting material facts concerning the amount of commissions being paid to sales agents, the use of investor proceeds, and Mulhall's professional accomplishments. [SEC v. Yes Entertainment, LLC, et al., Civil Action No. 99-11280, CAS, AJWx] (LR-16786)

INVESTMENT COMPANY ACT RELEASES

AIG LIFE INSURANCE COMPANY, ET AL.

A notice has been issued giving interested persons until November 21, 2000, to request a hearing on an application filed by AIG Life Insurance Company (AIG), Variable Account I, American International Life Assurance Company of New York (AIL), and AIG Equity Sales (collectively, Applicants). Applicants seek an order of exemption pursuant to Section 6(c) of the Investment Company Act to the extent necessary to permit the recapture, under specified circumstances, of credits applied to premium payments made under the flexible premium deferred variable annuity contract that AIG will issue through Variable Account I (the Contract), as well as other contracts that AIG or AIL may issue in the future through their existing or future separate accounts that are substantially similar in all material respects to the Contract (Future Contracts). Applicants also request that the order being sought extend to any other National Association of Securities Dealers, Inc. member broker-dealer controlling or controlled by, or under common control with, AIG, whether existing or created in the future, that

serves as distributor or principal underwriter for the Contract or Future Contracts. (Rel. IC-24719 – October 30)

HOLDING COMPANY ACT RELEASES

NISOURCE INC.

The Commission has issued an order approving an application-declaration by NiSource Inc. (NiSource), an Indiana holding company exempt from registration by order under Section 3(a)(1) of the Act, and its wholly owned subsidiary, New NiSource Inc. (New NiSource, and, together with NiSource, Applicants), in connection with a proposed acquisition of Columbia Energy Group, Inc. (Columbia), a Delaware registered holding company. Following the acquisition, New NiSource, which will change its name to NiSource Inc., will serve as a holding company for Columbia and its subsidiaries and the current subsidiaries of NiSource. New NiSource will register as a holding company under Section 5 of the Act. Columbia will remain a registered holding company. The order authorizes NiSource to incur up to \$6 billion of additional short-term debt under a credit facility in connection with the acquisition. The order also approves interim service arrangements following the acquisition. Further, the order requires the disposition of the water properties of NiSource and reserves jurisdiction over the retention of certain other nonutility properties. (Rel. 35-27263)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGE

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-00-64) relating to the Regulatory Element of the Continuing Education Requirements. Publication of the notice in the Federal Register is expected during the week of October 30. (Rel. 34-43492)

DELISTINGS GRANTED

An order has been issued granting the application of the Boston Stock Exchange to strike from listing and registration the Common Stock, \$.01 par value, and Warrants to purchase Common Stock of Gibbs Construction, Inc. (Rel. 34-43494)

An order has been issued granting the application of the Boston Stock Exchange to strike from listing and registration the Common Stock, \$.01 par value, of Jeremy's MicroBatch Ice Creams, Inc. (Rel. 34-43495)

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

- F-7 RTO ENTERPRISES INC, 555 SOUTH FLOWER STREET STE 2700, LOS ANGELES, CA 90071 - 2,000,000 (\$368,809.27) FOREIGN COMMON STOCK. (FILE 333-12720 - OCT. 20) (BR. 5)
- S-8 RIVERDEEP GROUP LTD, APOLLO HOUSE TARA STREET, 8TH FLOOR DUBLIN 2, IRELAND (353-1) 670-, L2 00000 - 34,222,074 (\$103,042,664.81) FOREIGN COMMON STOCK. (FILE 333-12728 - OCT. 23) (BR. 3)
- S-8 STMICROELECTRONICS NV, TECHNOPARC DU PAYS DE GEX BP 112, 165 RUE EDOUARD BRANLY, FRANCE, 01630 ST GENIS POUIL, IO (335) 040-2640 750,000 (\$32,154,000) FOREIGN COMMON STOCK. (FILE 333-12732 - OCT. 23) (BR. 5)
- F-1 PARTHUS TECHNOLOGIES PUBLIC LTD CO, 32-34 HARCOURT ST, 011-353-1-402-5700, DUBLIN 2 REPUBLIC OF IRELAND, L2 00000 - 58,650,000 (\$254,189,100) FOREIGN COMMON STOCK. (FILE 333-12734 - OCT. 23) (BR. 5)
- F-8 C MAC INDUSTRIES INC, 3000 INDUSTRIAL BLVD SHERBROOKE, QUEBEC JIL 1V8 CANADA, A8 A8 - 447,787 (\$26,200,017.37) FOREIGN COMMON STOCK. (FILE 333-12736 - OCT. 23) (BR. 3)
- S-3 SALES ONLINE DIRECT INC, 4 BRUSSELS STREET, SUITE 220, WORCESTER, MA 01610 (516) 625-4040 - 20,392,792 (\$7,953,189) COMMON STOCK. (FILE 333-48542 - OCT. 25) (BR. 9)
- SB-2 VENTURELIST COM INC, 583 SAN MATEO AVE, SAN BRUNO, CA 94066 (650) 588-2678 - 2,224,551 (\$3,460.41) FOREIGN COMMON STOCK. (FILE 333-48544 - OCT. 25) (BR. 9 - NEW ISSUE)

S-4 HEALTHWATCH INC, 3525 PIEDMONT RD, 7 PIEDMONT CENTER SUITE 300,
ATLANTA,
GA 30350 (770) 641-5555 - 2,910,219 (\$1,815,977) COMMON STOCK. (FILE
333-48546 - OCT. 25) (BR. 5)

S-8 WEBSTER FINANCIAL CORP, WEBSTER PLAZA, 145 BANK ST, WATERBURY, CT
06720
(203) 753-2921 - 2,961,000 (\$65,230,830) COMMON STOCK. (FILE 333-48548
-
OCT. 25) (BR. 7)

SB-2 HARDWOOD DOORS & MILLING SPECIALTIES INC, 503 E PAROWAN WAY, DRAPER,
UT
84020 (801) 495-1327 - 100,000 (\$125,000) COMMON STOCK. (FILE 333-
48550 -
OCT. 25) (BR. 9 - NEW ISSUE)

S-3 BANCWEST CORP/HI, 999 BISHOP ST, HONOLULU, HI 96813 (808) 525-7000
(FILE 333-48552 - OCT. 25) (BR. 7)

S-3 POLLUTION RESEARCH & CONTROL CORP /CA/, 506 PAULA AVE, GLENDALE, CA
91201 (818) 247-7601 - 1,725,788 (\$3,348,030) COMMON STOCK. (FILE
333-48554 - OCT. 25) (BR. 5)

S-8 ADVANCED SWITCHING COMMUNICATIONS INC, 8330 BOONE BLVD 5TH FL,
VIENNA,
VA 22182 (703) 448-5540 - 10,159,000 (\$88,095,747) COMMON STOCK. (FILE
333-48558 - OCT. 25) (BR. 7)

S-8 FOUNDRY NETWORKS INC, 680 W MAUDE AVENUE, SUITE 3, SUNNYVALE, CA
94086
(408) 530-3300 - 1,996,188 (\$154,085,751.72) COMMON STOCK. (FILE
333-48560 - OCT. 25) (BR. 3)

S-8 TVIA INC, 4001 BURTON DRIVE, SANTA CLARA, CA 95054 (408) 982-8588 -
333,333 (\$4,603,329) COMMON STOCK. (FILE 333-48572 - OCT. 25) (BR. 5)

S-3 APPLIEDTHEORY CORP, 1500 BROADWAY 3RD FL, NEW YORK, NY 10036
(516) 466-8422 - 839,881 (\$4,041,927) COMMON STOCK. (FILE 333-48578 -
OCT. 25) (BR. 3)

S-8 BROOKSTONE INC, 17 RIVERSIDE STREET, NASHUA, NH 03062 (603) 880-9500
-
75,000 (\$989,250) COMMON STOCK. (FILE 333-48580 - OCT. 25) (BR. 2)

S-8 HOMESTORE COM INC, 225 WEST HILLCREST DRIVE, STE. 100, THOUSAND
OAKS, CA
91360 (805) 557-2300 - 400,000 (\$13,260,768) COMMON STOCK. (FILE
333-48582 - OCT. 25) (BR. 8)

S-4 TRITON ENERGY LTD, CALEDONIAN HOUSE, JENNETT STREET,
P.O. BOX 1043, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS, (345) 949-0050
-
300,000,000 (\$300,000,000) STRAIGHT BONDS. (FILE 333-48584 - OCT. 25)
(BR. 4)

SB-2 CONTANGO OIL & GAS CO, 3700 BUFFALO SPEEDWAY SUITE 960, HOUSTON, TX
77098 (713) 960-1901 - 10,623,036 (\$21,910,011) COMMON STOCK. (FILE
333-48588 - OCT. 25) (BR. 9)

S-8 XCEL ENERGY INC, 414 NICOLLET MALL 4TH FL, MINNEAPOLIS, MN 55401
(612) 330-5500 - 14,500,000 (\$377,870,000) COMMON STOCK. (FILE 333-
48590 -
OCT. 25) (BR. 2)

S-1 LYNXWORKS INC, 2239 SAMARITAN DR, SAN JOSE, CA 95124 (408) 879-3900
-
\$70,000,000 COMMON STOCK. (FILE 333-48592 - OCT. 25) (NEW ISSUE)

S-8 5TH AVENUE CHANNEL CORP, 3957 NE 163RD ST, MIAMI, FL 33160
(305) 947-3010 - 1,000,000 (\$410,000) COMMON STOCK. (FILE 333-48600 -
OCT. 25) (BR. 7)

S-3 PC TEL INC, 70 RIO ROBLES, 408-383-0452, SAN JOSE, CA 95134
(408) 965-2100 - 124,438 (\$2,395,431.50) COMMON STOCK. (FILE 333-48602
-
OCT. 25) (BR. 3)

S-8 XCEL ENERGY INC, 414 NICOLLET MALL 4TH FL, MINNEAPOLIS, MN 55401
(612) 330-5500 - 1,000,000 (\$26,060,000) COMMON STOCK. (FILE 333-48604
-
OCT. 25) (BR. 2)

S-4 AT&T CORP, 295 NO MAPLE AVENUE, BASKINGRIDGE, NJ 07920 (908) 221-
4268 -
1,617,715 (\$61,792,538) COMMON STOCK. (FILE 333-48606 - OCT. 25) (BR.
7)

S-8 XCEL ENERGY INC, 414 NICOLLET MALL 4TH FL, MINNEAPOLIS, MN 55401
(612) 330-5500 - 3,731,525 (\$97,243,541.50) COMMON STOCK. (FILE 333-
48610
- OCT. 25) (BR. 2)

S-8 MP3 COM INC, 10350 SCIENCE CENTER DRIVE, BUILDING 14, SAN DIEGO, CA
92121 (619) 558-9422 - 10,600,000 (\$61,221,566.01) COMMON STOCK. (FILE
333-48612 - OCT. 25) (BR. 2)

S-8 TRITON ENERGY LTD, CALEDONIAN HOUSE, JENNETT STREET,
P.O. BOX 1043, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLANDS, (345) 949-0050
-
1,200,000 (\$43,128,000) COMMON STOCK. (FILE 333-48616 - OCT. 26) (BR.
4)

S-8 BIOJECT MEDICAL TECHNOLOGIES INC, 7620 S W BRIDGEPORT RD, PORTLAND,
OR
97224 (503) 639-7221 - \$4,650,000 COMMON STOCK. (FILE 333-48632 - OCT.
26)
(BR. 5)

S-8 BIOJECT MEDICAL TECHNOLOGIES INC, 7620 S W BRIDGEPORT RD, PORTLAND,
OR
97224 (503) 639-7221 - \$871,875 COMMON STOCK. (FILE 333-48634 - OCT.
26)
(BR. 5)

S-8 TUMBLEWEED COMMUNICATIONS CORP, 700 SAGINAW DR, REDWOOD CITY, CA
94063
(650) 216-2000 - 571,511 (\$11,164,293) COMMON STOCK. (FILE 333-48636 -
OCT. 26) (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 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	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AAMES CAPITAL CORP	CA									X	10/25/00	
ABOUT COM INC	DE					X				X	10/29/00	
ACCESS NETWORK CORP	NV				X					X	10/23/00	
ACCREDO HEALTH INC	DE									X	10/30/00	
ACTRADE FINANCIAL TECHNOLOGIES LTD	DE					X					10/30/00	
ADVANTA MORTGAGE LOAN TRUST 1998-4A	NY					X		X			10/31/00	
ADVANTA MORTGAGE LOAN TRUST 1998-4B	NY					X		X			10/31/00	
ADVANTA MORTGAGE LOAN TRUST 1998-4C	DE					X		X			10/31/00	
ADVANTA MORTGAGE LOAN TRUST 2000 2	DE					X		X			10/31/00	
ADVANTA REVOLVING HOME EQUITY LOAN TRUST 2000 A	NV					X		X			10/31/00	
AES CORPORATION	DE									X	08/26/00	
AIRCRAFT INCOME PARTNERS L P	DE					X					10/25/00	
AIRPORT SYSTEMS INTERNATIONAL INC	KS					X					10/30/00	AMEND
ALL STAR GAS CORP	MO					X		X			10/30/00	
ALLEGHENY ENERGY INC	MD									X	10/26/00	
ALPHARMA INC	DE					X		X		X	10/31/00	
ALZA CORP	DE					X					10/30/00	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AMERICAN HONDA RECEIVABLES CORP	CA		X					X			10/25/00	
AMERICAN TOWER CORP /MA/	DE							X		X	10/30/00	
AMERICAS POWER PARTNERS INC	CO					X					12/31/00	
AMERISERVE FOOD DISTRIBUTION INC /D E/	DE					X		X			10/27/00	
AMKOR TECHNOLOGY INC	DE		X					X			05/02/00	AMEND
ANALYTICAL SURVEYS INC	CO					X					10/12/00	
AROC INC	DE							X			05/01/00	AMEND
ASIA WEB HOLDINGS INC	DE					X					10/16/00	
ASV INC /MN/	MN							X		X	10/31/00	
AVANEX CORP	CA							X			06/30/00	AMEND
AVNET INC	NY					X					10/26/00	
AXSYS TECHNOLOGIES INC	DE					X		X			10/30/00	
BA MASTER CREDIT CARD TRUST / BANC OF AMERICA COMMERCIAL MORTGAGE INC	DE					X		X			10/30/00	
BANK OF NEW ENGLAND CORP	MA										09/30/00	
BANYAN CORP /OR/	OR					X					03/31/00	AMEND
BANYAN CORP /OR/	OR					X					03/31/00	AMEND
BARNETT AUTO TRUST 1997-A	DE					X		X			09/30/00	
BB&T CORP	NC					X					10/30/00	
BELL & HOWELL CO/	DE					X		X			10/30/00	
BIOSOURCE INTERNATIONAL INC	DE					X					08/09/00	AMEND
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT							X			09/30/00	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT							X			09/30/00	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT							X			09/30/00	
BOMBARDIER CAPITAL MORTGAGE SECURIT IZATION CORP	VT							X			09/30/00	
BOMBARDIER CREDIT RECEIVABLES CORP	DE							X			09/30/00	
BOMBARDIER CREDIT RECEIVABLES CORP	DE							X			09/30/00	
BOWLIN OUTDOOR ADVERTISING & TRAVEL CENTERS INC	NV					X		X			10/04/00	
BRIGHTPOINT INC	DE					X		X			10/30/00	
BUILDERS TRANSPORT INC	DE					X		X			09/25/00	
BUILDERS TRANSPORT INC	DE					X		X			10/29/00	
CANADIAN DERIVATIVES CLEARING CORP	DE					X		X			10/04/00	
CAPITAL GROWTH INC	NV		X	X				X			10/24/00	
CAPITAL SENIOR LIVING CORP	DE							X			08/15/00	AMEND
CAROLINA POWER & LIGHT CO	NC									X	10/31/00	
CENTEX CREDIT CORP HOME EQ LN ASSET BACKED CERT SER 2000 B	DE					X		X			10/31/00	
CENTEX HOME EQUITY LOAN TRUST 2000- A	DE					X		X			10/31/00	
CHART INDUSTRIES INC	DE							X		X	10/30/00	
CHASE CREDIT CARD MASTER TRUST	NY					X		X			10/16/00	
CHASE MANHATTAN BANK /NY/	NY					X		X			10/16/00	
CHASE MORTGAGE FINANCE CORP	DE					X		X			10/25/00	
CHESAPEAKE BIOLOGICAL LABORATORIES INC	MD					X		X			10/30/00	
CHEVY CHASE AUTO RECEIVABLES TRUST 1997-2	MD					X					10/20/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
CHRYSLER FINANCIAL CO LLC	MI				X		X				10/27/00	
CIDCO INC	DE									X	10/31/00	
CITIBANK CREDIT CARD MASTER TRUST I	DE				X						10/31/00	
CITIBANK NEVADA NATIONAL ASSOCIATIO N	DE				X						10/31/00	
CITIBANK SOUTH DAKOTA N A	DE				X						10/27/00	
CITIZENS FIRST FINANCIAL CORP	DE				X						10/31/00	
CITIZENS FIRST FINANCIAL CORP	DE				X						10/31/00	
CLASSIC BANCSHARES INC	DE				X						10/31/00	
CMI INDUSTRIES INC	DE		X					X			10/26/00	
CNB FINANCIAL CORP/PA	PA				X		X				10/24/00	
CNET NETWORKS INC	DE				X		X				10/24/00	
COMMUNITY TRUST FINANCIAL SERVICES CORPORATION	GA				X		X				10/16/00	
COMPASS KNOWLEDGE HOLDINGS INC	NV		X					X			08/15/00	AMEND
COMPOSITE SOLUTIONS INC	FL							X			08/31/00	AMEND
CONSOLIDATED CAPITAL INSTITUTIONAL PROPERTIES	CA				X		X				09/29/00	
CONVERGENT COMMUNICATIONS INC /CO	CO								X		11/01/00	
CORIXA CORP	DE				X		X				08/15/00	AMEND
CORRECTIONS CORP OF AMERICA/MD	MD				X		X				10/25/00	
COTT CORP /CN/			X					X			10/18/00	
CP&L ENERGY INC	NC								X		10/31/00	
CROWN ENERGY CORP	UT				X		X				10/19/00	AMEND
CWMBS INC	DE							X			10/30/00	
CYPOST CORP	DE				X		X				10/24/00	
D&E COMMUNICATIONS INC	PA						X				10/30/00	
DAIN RAUSCHER CORP	DE						X				10/30/00	
DEAN WITTER REALTY YIELD PLUS L P	DE		X								10/31/00	
DELANO TECHNOLOGY CORP				X				X			10/16/00	
DESERT HEALTH PRODUCTS INC	AZ						X	X			09/30/00	
DEUTSCHE MORTGAGE & ASSET RECEIVING CORP SERIES 2000-C1	DE		X								10/15/00	
DIGITEC 2000 INC	NV						X				10/30/00	
EGREETINGS NETWORK INC	CA						X	X			10/25/00	
ELECTRONIC DATA SYSTEMS CORP /DE/	DE						X	X			10/26/00	
ELECTRONICS FOR IMAGING INC	DE			X							10/23/00	
EMACHINES INC /DE/	DE						X				10/25/00	
EMERGING VISION INC	NY						X	X			10/31/00	
ENERGIZER HOLDINGS INC	MO		X								10/31/00	
ENVISION DEVELOPMENT CORP /FL/	FL							X			10/24/00	
EQUITY ONE ABS INC	DE						X	X			10/27/00	
EUROPEAN AMERICAN RESOURCES INC	DE		X								10/26/00	
EXELON CORP	PA						X				10/30/00	
EXPRESS SCRIPTS INC	DE						X				10/31/00	
FIRST COMMUNITY BANCSHARES INC /NV/	NV						X				10/31/00	
FIRST OMNI BANK CREDIT CARD MASTER TRUST									X		09/30/00	
FIRST USA BANK NATIONAL ASSOCIATION							X	X			10/10/00	
FLEET BANK NATIONAL ASSOCIATION /RI	RI						X	X			10/30/00	
/												
FLEET BANK NATIONAL ASSOCIATION /RI	RI						X	X			10/31/00	
/												
FLEET CREDIT CARD MASTER TRUST II	NY						X	X			10/30/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
FLEET CREDIT CARD MASTER TRUST II	NY					X	X				10/31/00	
FMC CORP	DE					X					10/31/00	
FOCUS ENHANCEMENTS INC	DE					X	X				10/26/00	
FOGDOG INC	CA					X	X				10/24/00	
FREEREALTIME COM INC	CO		X					X			08/18/00	AMEND
FRENCH FRAGRANCES INC	FL					X	X				10/30/00	
FREQUENCY ELECTRONICS INC	DE					X					10/19/00	
FUELNATION INC	FL	X						X			10/13/00	
GADZOOX NETWORKS INC	DE					X					10/27/00	
GASONICS INTERNATIONAL CORP	DE					X	X				10/27/00	
GASONICS INTERNATIONAL CORP	DE					X					10/30/00	AMEND
GE CAPITAL MORTGAGE SERVICES INC	NJ					X	X				10/30/00	
GENTIVA HEALTH SERVICES INC	DE					X	X				10/20/00	
GLOBAL SPORTS INC	DE					X	X				10/24/00	
GLOBALNET INC	NV				X			X			05/30/00	
GREENWICH CAPITAL ACCEPTANCE INC	NY					X	X				10/26/00	
GREENWICH CAPITAL ACCEPTANCE INC	NY					X	X				10/26/00	
GREENWICH CAPITAL ACCEPTANCE INC	NY					X	X				10/26/00	
GREIF BROTHERS CORP	DE					X					10/30/00	
GRIFFIN LAND & NURSERIES INC	DE					X	X				10/25/00	
GROVE WORLDWIDE LLC	DE					X	X				10/20/00	
GULFMARK OFFSHORE INC	DE					X					10/31/00	
HEALTHEON CORP	DE					X	X				10/30/00	
HELLER FUNDING CORP	DE					X	X				10/13/00	
HELLER FUNDING CORP	DE					X	X				10/16/00	
HELLER FUNDING CORP	DE					X	X				10/25/00	
HIGH PLAINS CORP	KS					X					10/17/00	
HOSOI GARDEN MORTUARY INC	HI				X						05/31/00	AMEND
HOUSEHOLD HOME EQUITY LOAN TRUST 19 99-1	DE							X			10/30/00	
HOUSEHOLD REVOLVING HOME EQUITY LOA N TRUST 1995-1	DE							X			10/30/00	
HOUSEHOLD REVOLVING HOME EQUITY LOA N TRUST 1995-2	DE							X			10/30/00	
HOUSEHOLD REVOLVING HOME EQUITY LOA N TRUST 1996-1	DE							X			10/30/00	
HOUSEHOLD REVOLVING HOME EQUITY LOA N TRUST 1996-2	DE							X			10/30/00	
HOWTEK INC	DE							X			10/30/00	
IMMULABS CORP	CO	X				X					10/23/00	
INCO LTD						X	X				09/21/00	
INDYMAC MBS INC						X	X				10/01/00	
INFINITY BROADCASTING CORP /DE/	DE					X	X				10/30/00	
INFOCAST CORP /NV	NV							X			08/15/00	
INHALE THERAPEUTIC SYSTEMS INC	DE					X	X				10/27/00	
INNOVO GROUP INC	TN	X				X					10/31/00	
INTEGRATED BUSINESS SYSTEMS & SERVI CES INC	SC					X	X				10/30/00	
INTERMAGNETICS GENERAL CORP	NY		X					X			10/16/00	
INTERNATIONAL MENU SOLUTIONS CORP	NV	X						X	X		10/20/00	
IPARTY CORP	DE					X					08/30/00	AMEND
IPSWICH BANCSHARES INC	MA					X					10/18/00	
JCC HOLDING CO	DE					X	X				10/19/00	
JFAX COM INC	DE							X	X		10/31/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
JPS PACKAGING CO	DE				X	X					10/13/00	
KEYSTONE PROPERTY TRUST	MD					X		X			10/31/00	
KFX INC	DE				X	X					10/31/00	
LABORATORY CORP OF AMERICA HOLDINGS	DE				X	X					09/28/00	
LIDLAW INC					X						10/16/00	
LIFECCELL CORP	DE				X	X		X			10/31/00	
LIQUI BOX CORP	OH				X						10/24/00	
LOCAL FINANCIAL CORP /NV	DE				X	X					10/24/00	
LOEWEN GROUP INC					X	X					10/30/00	
MACROCHEM CORP	DE				X	X					10/23/00	
MAIN STREET BANCORP INC	PA				X	X					10/24/00	
MAKEPEACE CAPITAL CORP								X			08/17/00	AMEND
MARGATE INDUSTRIES INC	DE							X			07/10/00	AMEND
MERCHANTS NEW YORK BANCORP INC	DE				X	X					10/30/00	
MERIDIAN INSURANCE GROUP INC	IN				X	X					10/25/00	
METLIFE INC	DE				X	X					10/30/00	
MGI PROPERTIES LIQUIDATING TRUST	MA				X						10/02/00	
MICROCHIP TECHNOLOGY INC	DE				X	X					10/26/00	
MID ATLANTIC REALTY TRUST	MD							X	X		10/30/00	
MILLENNIA AUTOMATED PRODUCTS INC					X			X			10/23/00	
MONTEREY BAY BANCORP INC	DE					X					10/31/00	
MORGAN JP COMMERCIAL MOR FIN CORP M OR PAS THR CE SER 2000-C9	DE	X									10/15/00	
MORGAN STANLEY AIRCRAFT FINANCE	DE					X					10/31/00	
MORTGAGE COM INC	FL							X	X		10/31/00	
MORTGAGE PASS THROUGH CERTIFICATES SERIES 2000-7	DE				X	X					09/28/00	
N U PIZZA HOLDING CORP	NV				X			X			10/19/00	AMEND
NABISCO GROUP HOLDINGS CORP	DE				X	X					10/27/00	
NABISCO HOLDINGS CORP	DE				X	X					10/27/00	
NATIONAL LEASE INCOME FUND 6 LP	DE				X						10/25/00	
NATIONSBANK OF DELAWARE NA	DE				X	X					10/16/00	
NATIONSCREDIT GRANTOR TRUST 1996-1	DE				X	X					10/13/00	
NATIONSCREDIT GRANTOR TRUST 1997-1	DE				X	X					10/13/00	
NATIONSCREDIT GRANTOR TRUST 1997-2	DE				X	X					10/13/00	
NATIONWIDE FINANCIAL SERVICES INC/ NAVISTAR INTERNATIONAL CORP	DE				X	X					10/30/00	
NEBCO EVANS HOLDING CO	DE				X	X					10/27/00	
NEOMEDIA TECHNOLOGIES INC	DE				X						10/18/00	
NEXTCARD INC	DE				X						11/02/00	
NEXTEL PARTNERS INC	DE				X	X					10/31/00	
NISOURCE INC	IN				X	X					10/30/00	
NORTEL NETWORKS CORP					X	X					10/01/00	
NORTEL NETWORKS CORP					X						10/18/00	
NORTHEAST UTILITIES SYSTEM	MA							X	X		10/31/00	
NRG ENERGY INC	DE					X		X			10/24/00	
NS GROUP INC	KY		X								10/12/00	
OMEGA ENVIRONMENTAL INC	DE			X	X	X					10/27/00	
OMNINET MEDIA COM INC	IN			X		X					08/25/00	AMEND
ONYX ACCEPTANCE OWNER TRUST 2000 B	DE					X					10/15/00	
ONYX ACCEPTANCE OWNER TRUST 2000-A	DE					X					10/15/00	
ONYX ACCEPTANCE OWNER TRUST 2000-C	DE					X					10/15/00	
OPINION RESEARCH CORP	DE	X						X			09/15/00	AMEND
OPTION ONE MORTGAGE ACCEPTANCE CORP	DE					X		X			10/30/00	

NAME OF ISSUER	STATE CODE	BK ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
OXBOW FUND LLC	NJ					X					10/23/00	
PATH 1 NETWORK TECHNOLOGIES INC			X						X		10/30/00	
FERRIGO CO	MI								X	X	10/31/00	
PHOENIX INTERNATIONAL LTD INC	FL					X		X			10/25/00	
PIONEER STANDARD ELECTRONICS INC	OH					X					10/26/00	
POET HOLDINGS INC	DE					X		X			10/05/00	
POORE BROTHERS INC	DE					X					10/30/00	
POWER KIOSKS INC	FL								X		05/08/00	AMEND
PRECISION CASTPARTS CORP	OR								X	X	10/30/00	
PRECISION OPTICS CORPORATION INC	MA					X					10/26/00	
PREDICTIVE SYSTEMS INC	DE		X					X			10/16/00	
PRIMEDIA INC	DE					X		X			10/29/00	
PROCTER & GAMBLE CO	OH					X					10/31/00	
PROVIDENT FINANCIAL GROUP INC	OH							X			10/30/00	
PUBLIC SERVICE CO OF NEW MEXICO	NM							X			10/31/00	
QUAKER OATS CO	NJ	X									10/30/00	
QUEST DIAGNOSTICS INC	DE					X					10/11/00	
QUOKKA SPORTS INC	DE					X		X			10/31/00	
RADIANT SYSTEMS INC	GA					X		X			10/25/00	
RADISYS CORP	OR					X		X			10/30/00	
REAL GOODS TRADING CORP	CA					X					10/31/00	
RENT WAY INC	PA					X					10/31/00	
RESIDENTIAL ACCREDIT LOANS INC	DE					X		X			10/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE								X		10/18/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE								X		10/18/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE					X		X			10/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE								X		10/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE								X		10/25/00	
RESIDENTIAL ASSET MORTGAGE PRODUCTS INC	DE								X		10/25/00	
RESIDENTIAL ASSET SECURITIES CORP	DE					X		X			10/25/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES I INC	DE					X		X			10/25/00	
RESIDENTIAL FUNDING MORTGAGE SECURI TIES II INC	DE					X		X			10/20/00	
RESOURCES ACCRUED MORTGAGE INVESTOR S LP SERIES 86	DE					X					10/25/00	
RESOURCES ACCRUED MORTGAGE INVESTOR S 2 LP	DE					X					10/25/00	
RESOURCES PENSION SHARES 5 LP	DE					X					10/25/00	
RIDGEWOOD ELECTRIC POWER TRUST IV	DE							X			12/31/00	
RIDGEWOOD ELECTRIC POWER TRUST V	DE							X			12/31/00	
SANGUINE CORP	NV	X				X		X			06/08/00	
SAUER DANFOSS INC	DE					X					10/31/00	
SCHULTZ SAV O STORES INC	WI									X	10/30/00	
SEAGATE TECHNOLOGY INC	DE					X		X			10/30/00	
SEAGRAM CO LTD	CA					X					10/31/00	
SEQUA CORP /DE/	DE					X		X			10/30/00	
SERVICE MERCHANDISE CO INC	TN					X					08/28/00	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
SHOP AT HOME INC /TN/	TN					X					06/30/01	
SIENA HOLDINGS INC	DE	X									10/30/00	
SONICS & MATERIALS INC	DE					X					10/30/00	
SOUTH TEXAS DRILLING & EXPLORATION INC	TX							X			08/21/00	AMEND
STAR RECEIVABLES FUNDING INC	DE							X			10/16/00	
STERLING BANCSHARES INC	TX					X	X				10/24/00	
STONE ENERGY CORP	DE					X	X				10/31/00	
STRUCTURED ASSET MORTGAGE INVESTMEN TS INC	DE					X	X				10/26/00	
SUNTERRA CORP	MD					X	X				10/16/00	
SUSSEX BANCORP	NJ					X	X				10/23/00	
SYNAGRO TECHNOLOGIES INC	DE						X				10/30/00	AMEND
TARRANT APPAREL GROUP	CA	X					X				10/16/00	
TECHLITE INC	OK							X			10/30/00	
TECO ENERGY INC	FL					X	X				10/30/00	
TELCOM SEMICONDUCTOR INC	DE					X	X				10/26/00	
THIN FILM BATTERY INC	CO				X						10/27/00	
TOYOTA AUTO LEASE TRUST 1997-A	CA					X	X				09/30/00	
TOYOTA AUTO LEASE TRUST 1998 C	CA					X	X				09/30/00	
TOYOTA AUTO LEASE TRUST 1998-B	CA					X	X				09/30/00	
TOYOTA MOTOR CREDIT RECEIVABLES COR P	CA					X	X				09/30/00	
TOYOTA MOTOR CREDIT RECEIVABLES COR P	CA					X	X				09/30/00	
TRANSCEND SERVICES INC	DE	X					X				10/13/00	
TRIAD HOSPITALS HOLDINGS INC	DE					X	X				10/31/00	
TRIAD HOSPITALS INC	DE					X	X				10/31/00	
TRIARC COMPANIES INC	DE					X	X				10/25/00	
TRIARC COMPANIES INC	DE							X			10/31/00	
TRISM INC /DE/	DE					X					10/23/00	
TRUE NORTH COMMUNICATIONS INC	DE					X	X				10/26/00	
TWELVE AMH ASSOCIATES LTD PARTNERSH IP	DE				X						10/25/00	
UGLY DUCKLING CORP	DE					X					10/27/00	
UNION CARBIDE CORP /NEW/	NY					X	X				10/30/00	
US AIRWAYS INC	DE						X				10/26/00	
VIACOM INC	DE					X	X				10/30/00	
VIRATA CORP	DE	X					X				08/16/00	AMEND
VIROPHARMA INC	DE					X	X				10/26/00	
WAYPOINT FINANCIAL CORP	PA	X				X	X				10/17/00	
WEATHERFORD INTERNATIONAL INC /NEW/	DE					X	X				10/23/00	
WEBMETHODS INC	DE					X	X				10/26/00	
WESTMORELAND COAL CO	DE					X					10/31/00	
WESTPAC SECURITISATION MANAGEMENT P TY LTD	DE					X					10/19/00	
WILLIAMS COMMUNICATIONS GROUP INC	DE					X	X				10/25/00	
WIT SOUNDVIEW GROUP INC	DE	X				X	X				10/16/00	
WORLDWIDE WIRELESS NETWORKS INC	NV					X	X				06/30/00	
WSI INTERACTIVE CORP						X	X				10/31/00	