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United States General Accounting Office
Washington, DC 20548

January 17, 2003

The Honorable Paul S. Sarbanes
Ranking Minority Member
Committee on Banking,
Housing, and Urban Affairs
United States Senate

Subject: *Financial Statement Restatement Database*

On October 4, 2002, we issued a report to you entitled *Financial Statement Restatements: Trends, Market Impacts, Regulatory Responses, and Remaining Challenges* (Washington, D.C.: [GAO-03-138](#)). That report included a listing of 919 restatements we identified as having been made because of accounting irregularities between January 1, 1997, and June 30, 2002. Since its release, the report has drawn considerable attention from academics and other researchers, and we have received numerous requests for additional data about these restatements. As a result, and with the agreement of your office, we are releasing our database of information collected from public sources on the 919 restatements. We encourage researchers and the public to consider our objectives, scope, and methodology (enclosure I) and engage in their own analyses of the data contained in our restatements database (enclosure II).

In addition to providing the name of each company associated with a restatement announcement, we are including the company's stock ticker symbol, the market on which the stock was trading at the time of the announcement, the date of the announcement, the entity that prompted the restatement, and the reason(s) for the restatement. We are not releasing stock price or market capitalization data, since we obtained this information from proprietary sources, but we are including the number of shares outstanding for each company. As we stated in our October report, certain of these items, such as the entity that prompted the restatement and the reason for the restatement, are subject to interpretation, and other researchers may categorize certain restatements differently.

The database we are releasing today is an updated version of the one we used for the original report. It has been a work-in-progress, and we have further refined it as we have obtained additional details. In particular, we uncovered new information for many of the 919 cases, including details about initial announcement dates and the reasons for the restatements. We performed analyses with the new information and determined that the new data resulted in only minor changes to the effects and trends we had initially reported. Incorporating the additional information, we found that the unadjusted and market-adjusted immediate losses in the market capitalization of restating companies approximated \$100 billion and \$96

billion, respectively, as originally reported.¹ The average holding period abnormal return over the immediate window was unchanged at –9.5 percent.² We also recalculated the unadjusted and market-adjusted intermediate losses in the market capitalization of restating companies and found only marginal differences from the figures given in our original report.³ The average holding period abnormal return over the intermediate window (60 trading days before and 60 trading days after the announcement) remained essentially unchanged (–18.1 percent versus the –18.2 percent originally reported).

The new information incorporated into the database also resulted in virtually no changes in the reasons for the restatements that we originally reported (see table 1, enclosure I). The most notable changes involved restatements that we had originally classified as “other.” Additional information allowed us to reclassify numerous restatements from the “other” category. As a result, the “cost or expense” and “restructuring, assets, or inventory” categories, which had originally included 15.7 percent and 8.9 percent of the 919 restatements, respectively, rose to 16.9 percent and 10.9 percent. Further, with the new information, the share of restatements classified in the “revenue recognition” category fell slightly, from 37.9 percent to 37.4 percent. Losses in the market values of restating companies associated with revenue recognition issues continued to account for more than half of the total losses.

Additionally, with further information we were able to determine that a restatement that we had originally reported as having first been announced in 2000 was more appropriately classified as having first been announced in 1999.

We are sending copies of this report to the Chairman of the Senate Committee on Banking, Housing, and Urban Affairs; the Chairmen and Ranking Minority Members of the Senate Committee on Governmental Affairs and the House Committee on Financial Services; and other interested congressional committees. We will also send copies to the Chairman of the SEC and will make copies available to others upon request. The report will also be available at no charge on GAO’s home page at <http://www.gao.gov>.

¹ Unadjusted losses in market capitalization were computed from raw stock price data and were not adjusted for overall market fluctuations, whereas adjusted losses were calculated in order to take into account overall market fluctuations.

² We used the average holding period abnormal return, a market-adjusted performance measure calculated from a specified date before (for example, one trading day) to a specified date after (for example, one trading day) the initial announcement of a financial statement restatement, to capture the average impact of a restatement announcement on the stock price of a restating company. In calculating this average, we first calculated the holding period abnormal return (the unexpected return due to the announcement) for each restating company’s stock over the company-specific time period. We then averaged the holding period abnormal returns for all restatement announcements.

³ Originally, we reported unadjusted and market-adjusted intermediate losses of \$239.1 billion and \$188.1 billion, respectively, but recalculating the totals with the new additional data revealed losses of \$224.4 billion and \$175.3 billion.

If you or your staff have any questions regarding this report, please contact Orice M. Williams or me at (202) 512-8678.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Davi M. D'Agostino". The signature is fluid and cursive, with the first name "Davi" being the most prominent.

Davi M. D'Agostino
Director, Financial Markets and
Community Investment

Enclosures

Enclosure I

To determine the number of and reasons for financial statement restatements since 1997, we identified financial statement restatements announced from January 1, 1997, through June 30, 2002, using the Lexis-Nexis on-line information service to search for press releases and other media coverage. When developing our search methodology for identifying financial statement restatements, we reviewed the approaches used in several academic and nonacademic research papers.⁴ Using the Lexis-Nexis “Power Search” command and the “US News, Combined” database, we performed a keyword search using “restate,” “restates,” “restated,” “restating,” or “restatement” within 50 words of “financial statement” or “earnings.” We also used other variations such as “adjust,” “amend,” and “revise.” In addition, we included some restatements identified through other sources, such as the Securities and Exchange Commission (SEC).

To our knowledge, no comprehensive and authoritative database of financial statement restatements exists. While several academic and nonacademic researchers have constructed and maintained their own databases, these lists are generally proprietary and, thus, not publicly available. Moreover, in constructing their databases these researchers use different methods, criteria, and sample periods, making it difficult to directly compare their databases with ours.⁵ Because we have no means of determining its relative completeness or accuracy, our database should be viewed as a sample of financial statement restatements identified using our particular search methodology, and the results of our analysis should be viewed with this caveat in mind.

Although companies restate their financial statements for many reasons, most restatements are routine and do not indicate accounting irregularities. For purposes of our review, we focused on financial restatements resulting from accounting irregularities, including so-called “aggressive” accounting practices, intentional and unintentional misuse of facts applied to financial statements, oversight or misinterpretation of accounting rules, and fraud. Also, we included in our database all restatements made because of such irregularities, regardless of the impact on the restating company’s financials. We excluded restatements resulting from

⁴ Our sources included Financial Executives International and M. Wu, *Quantitative Measures of the Quality of Financial Reporting*, Internet-Based Special Report (Morristown, NJ: FEI Research Foundation, 2001); M. Jickling, *Accounting Problems Reported in Major Companies Since Enron*, Report for Congress (Washington, D.C.: Congressional Research Service, 2002); Z.V. Palmrose, V. Richardson, and S. Scholz, “Determinants of Market Reactions to Restatement Announcements,” Working Paper (Los Angeles, Ca.: University of Southern California, 2002); Z.V. Palmrose and S. Scholz, “Accounting Causes and Litigation Consequences of Restatements,” Working Paper (Los Angeles, Ca.: University of Southern California, 2002); Huron Consulting Group, *A Study of Restatement Matters*, Internet-Based Report (Chicago, Ill: Huron Consulting Group, 2002); L. Turner, J. Dietrich, K. Anderson, and A. Bailey, “Accounting Restatements,” Working Paper (Washington, D.C.: Securities and Exchange Commission, 2001); and M. Wu, “Earnings Restatements: A Capital Market Perspective,” Working Paper (New York: New York University, 2002).

⁵ We were able to cross-check portions of our list with lists compiled by the Congressional Research Service in Washington, D.C.; the SEC; and Turner and others, “Accounting Restatements” (2001). See footnote 4 for complete bibliographic citation.

Enclosure I

mergers and acquisitions, discontinued operations, stock splits, issuance of stock dividends, currency-related issues (for example, converting from Canadian dollars to U.S. dollars), changes in business segment definitions, changes due to transfers of management, changes made for presentation purposes, general accounting changes under generally accepted accounting principles (GAAP), litigation settlements, and arithmetic and general bookkeeping errors. As a general rule, we also excluded restatements resulting from accounting policy changes because they did not necessarily reveal previously undisclosed, economically meaningful data to market participants.⁶

Once we had identified a relevant restatement, we classified it into 1 or more of 13 categories based on the information presented in the initial restatement announcement or collected from other relevant information.⁷ For purposes of analysis, we further collapsed these 13 categories into 9 categories—(1) acquisitions and mergers; (2) cost or expense; (3) in-process research and development; (4) reclassification; (5) related-party transactions; (6) restructuring, assets, or inventory; (7) revenue recognition; (8) securities related; and (9) other (table 1).⁸ Our classification closely resembles that employed by Financial Executives International and M. Wu in *Quantitative Measures of the Quality of Financial Reporting* (2001) and Huron Consulting Group in *A Study of Restatement Matters* (2002).⁹

⁶ Based on discussions with SEC officials, we included restatements that stemmed from the issuance of SEC Staff Accounting Bulletin No. 101 (SAB 101), “Revenue Recognition in Financial Statements—Frequently Asked Questions and Answers” (December 3, 1999). According to SEC officials, SAB 101 represented a clarification of existing guidance, and any restatement made in response to the bulletin would have been to correct a previous misstatement of financial reports.

⁷ We subsequently used SEC’s Electronic Data Gathering Analysis and Retrieval database—through which public companies electronically file registration statements, periodic reports, and other forms—to verify certain information provided in company press releases and press articles.

⁸ Some restatement announcements cited multiple accounting issues (for example, improper revenue recognition, improper recording of cost of goods sold, and improper valuation of inventory). In these cases, we included the restatement in all applicable categories, and in the analyses involving stratification by restatement reason, we assigned equal fractional weights to the reasons. For the above example, we would assign each reason (revenue recognition, cost or expense, and restructuring, assets, or inventory) a weight of one-third when calculating the market capitalization loss.

⁹ For full bibliographic citation, see footnote 2.

Enclosure I

Table 1: Categories of Restatements

Category	Description
Acquisitions and mergers	Restatements of acquisitions or mergers that were improperly accounted for or not accounted for at all. These include instances in which the wrong accounting method was used or losses or gains related to the acquisition were understated or overstated. This category does not include in-process research and development or restatements for mergers, acquisitions, and discontinued operations when appropriate accounting methods were employed.
Cost or expense	Restatements due to improper cost accounting. This category includes instances of improperly recognizing costs or expenses, improperly capitalizing expenditures, or any other number of mistakes or improprieties that led to misreported costs. It also includes restatements due to improper treatment of tax liabilities, income tax reserves, and other tax-related items.
In-process research and development	Restatements resulting from instances in which improper accounting methodologies were used to value in-process research and development at the time of an acquisition.
Other	Any restatement not covered by the listed categories. Cases included in this category include restatements due to inadequate loan-loss reserves, delinquent loans, loan write-offs, improper accounting for bad loans and restatements due to fraud, and accounting irregularities that were left unspecified.
Reclassification	Restatements due to improperly classified accounting items. These include restatements due to improprieties such as debt payments being classified as investments.
Related-party transactions	Restatements due to inadequate disclosure or improper accounting of revenues, expenses, debts, or assets involving transactions or relationships with related parties. This category includes those involving special-purpose entities.
Restructuring, assets, or inventory	Restatements due to asset impairment, errors relating to accounting treatment of investments, timing of asset write-downs, goodwill, restructuring activity and inventory valuation, and inventory quantity issues.
Revenue recognition	Restatements due to improper revenue accounting. This category includes instances in which revenue was improperly recognized, questionable revenues were recognized, or any other number of mistakes or improprieties were made that led to misreported revenue.
Securities related	Restatements due to improper accounting for derivatives, warrants, stock options, and other convertible securities.

Source: GAO.

Note: We excluded announcements involving stock splits and changes in accounting principles, as well as other financial statement restatements that were not made to correct mistakes in the application of accounting standards.

We collected data on the number of shares outstanding, typically by using SEC's Electronic Data Gathering Analysis and Retrieval (EDGAR) on-line database. We obtained the number of shares outstanding from a company's Form 10-Q covering the 3-month period during which the restatement announcement was made. Specifically, we obtained the average number of diluted shares over this period.¹⁰ If this figure was not available, we used either the latest Form 10-Q, the appropriate Form 10-K, or other company sources. The stock price and number of shares outstanding for each restating company were subsequently used to calculate the approximate market capitalization for relevant periods.

¹⁰ Diluted shares are the pools of common shares outstanding issued by a company, which are combined with the shares that would be created upon the conversion of the company's options, warrants, and convertible securities.

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
System Software Associates, Inc.	SSAX	Nasdaq	1/7/1997	42,600,000	Auditor	Revenue recognition		
Soligen Technologies, Inc.	SGT	Amex	1/10/1997	31,434,285	?	Securities related		
Physicians Laser Services, Inc.	PHLZ	OTC	1/16/1997	n/a	Company	Acquisitions and mergers		
Perceptron, Inc.	PRCP	Nasdaq	1/22/1997	7,660,000	Auditor	Securities related		
UStel Inc.	USTL	Nasdaq	1/23/1997	3,578,851	Company	Cost or expense	Other	
American Standard Companies Inc.	ASD	NYSE	1/24/1997	78,800,057	?	Cost or expense		
Mercury Finance Company	MFN	NYSE	1/29/1997	172,465,000	Company	Unspecified		
Perceptronics, Inc.	PCTR	OTC	2/4/1997	4,471,063	?	Revenue recognition		
Micro-Integration Corporation	MINT	Nasdaq	2/5/1997	2,502,403	Company	Unspecified		
Oak Industries Inc.	OAK	NYSE	2/10/1997	18,549,000	Company	Cost or expense		
Centennial Technologies Inc.	CTN	NYSE	2/11/1997	18,386,902	Company	Unspecified		
HealthPlan Services Corporation	HPS	NYSE	2/17/1997	15,058,000	Company	Acquisitions and mergers		
Silicon Valley Research, Inc.	SVRI	Nasdaq	2/18/1997	11,584,019	Company	Revenue recognition	Cost or expense	
Ascent Entertainment Group, Inc.	GOAL	Nasdaq	2/20/1997	29,754,000	Company	Restructuring, assets, or inventory	Acquisitions and mergers	Cost or expense
Summit Medical Systems, Inc.	SUMT	Nasdaq	3/3/1997	10,347,575	Company	Revenue recognition		
Craig Consumer Electronics Inc.	CREG	Nasdaq	3/10/1997	2,935,811	Company	Restructuring, assets, or inventory		
Unison HealthCare Corporation	UNHC	Nasdaq	3/11/1997	6,214,000	?	Unspecified		
Ancor Communications, Inc.	ANCR	Nasdaq	3/14/1997	10,430,948	?	Revenue recognition		
Health Management, Inc.	HMIS	Nasdaq	3/17/1997	18,294,474	?	Cost or expense		
Photran Corporation	PTRN	Nasdaq	3/24/1997	5,156,259	Company	Revenue recognition		
Simula, Inc.	SMU	NYSE	3/25/1997	8,996,495	SEC	Acquisitions and mergers		
Acacia Research Corporation	ACRI	Nasdaq	3/31/1997	2,677,875	Auditor	Securities related		
Medaphis Corporation	MEDA	Nasdaq	3/31/1997	72,235,000	Company	Revenue recognition	Cost or expense	
Electrosource, Inc.	ELSI	Nasdaq	4/1/1997	4,096,964	?	Cost or expense		
MRV Communications, Inc.	MRVC	Nasdaq	4/1/1997	24,892,000	?	Cost or expense		
fonix corporation	FONX	Nasdaq	4/3/1997	42,105,189	Auditor	Cost or expense		
Molten Metal Technology, Inc.	MLTNE	Nasdaq	4/15/1997	23,600,212	?	Restructuring, assets, or inventory		
Santa Anita Companies	SAR	NYSE	4/15/1997	11,479,876	?	Restructuring, assets, or inventory		
First Merchants Acceptance Corporation	FMAC	Nasdaq	4/16/1997	6,436,519	Company	Unspecified		
Healthplex, Inc.	HPLX	Nasdaq	4/16/1997	3,716,508	?	Cost or expense		
Donnkenny, Inc.	DNKY	Nasdaq	4/16/1997	14,069,940	?	Unspecified		
Computron Software, Inc.	CTRN	OTC	4/17/1997	n/a	?	Unspecified		
Paracelsus Healthcare Corporation	PLS	NYSE	4/17/1997	54,879,000	Company	Revenue recognition	Cost or expense	Loan-loss
Discount Auto Parts Inc.	DAP	NYSE	4/17/1997	16,582,460	Company	Revenue recognition		
WebSecure Inc.	WEBS	Nasdaq	4/18/1997	5,606,496	Company	Revenue recognition		
First USA, Inc.	FUS	NYSE	4/24/1997	139,103,428	?	Revenue recognition	Cost or expense	
Carrington Laboratories, Inc.	CARN	Nasdaq	4/28/1997	8,898,000	SEC	Securities related		
Material Sciences Corporation	MSC	NYSE	4/30/1997	15,475,000	Company	Unspecified		
National Health Enhancement Systems, Inc.	NHES	Nasdaq	5/1/1997	6,631,398	?	Revenue recognition		
Management Technologies Inc.	MTCIE	Nasdaq	5/2/1997	113,624,139	Company	Unspecified		
Dyna Group International Inc.	DGIX	Nasdaq	5/16/1997	7,512,925	?	Restructuring, assets, or inventory		
Universal Seismic Associates, Inc.	USAC	Nasdaq	5/16/1997	5,239,109	Company	Cost or expense		
InPhyNet Medical Management, Inc.	IMMI	Nasdaq	5/20/1997	16,371,910	SEC	Cost or expense		
Astrocom Corporation	ATCC	OTC	5/22/1997	n/a	Company	Restructuring, assets, or inventory		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
International Nursing Services, Inc.	NURS	Nasdaq	5/23/1997	8,062,336	SEC	Unspecified		
Unocal Corporation	UCL	NYSE	5/23/1997	249,583,000	?	Securities related		
Video Display Corporation	VIDE	Nasdaq	5/31/1997	4,418,000	?	Restructuring, assets, or inventory		
Geographics, Inc.	GGIT	Nasdaq	6/12/1997	9,467,877	Company	Restructuring, assets, or inventory		
Wiz Technology, Inc.	WZTC	OTC	6/16/1997	10,000,094	Company	Revenue recognition		
Foxmoo Industries Limited	FOXI	Nasdaq	6/18/1997	1,861,650	Company	Unspecified		
Meridian National Corporation	MRCO	Nasdaq	6/20/1997	3,488,246	?	Reclassification		
UROHEALTH Systems, Inc.	UROH	Nasdaq	7/1/1997	23,835,046	?	Revenue recognition		
American Business Information, Inc.	ABII	Nasdaq	7/15/1997	48,774,000	?	Acquisitions and mergers		
Wilshire Financial Services Group Inc.	WFSG	Nasdaq	7/16/1997	8,239,094	Auditor	Revenue recognition		
United Dental Care, Inc.	UDCI	Nasdaq	7/29/1997	8,942,616	?	Cost or expense		
America Online, Inc.	AOL	NYSE	8/7/1997	1,194,700,000	SEC	Revenue recognition	Cost or expense	
Informix Corporation	IFMX	Nasdaq	8/7/1997	152,352,000	Auditor	Revenue recognition		
First Colorado Bancorp, Inc.	FFBA	Nasdaq	8/8/1997	15,955,863	?	Cost or expense		
USA Detergents Inc.	USAD	Nasdaq	8/11/1997	13,795,000	Company	Revenue recognition	Cost or expense	
GranCare, Inc.	GC	NYSE	8/14/1997	23,815,742	?	Other		
HMI Industries Inc.	HMI	Nasdaq	8/14/1997	4,956,276	Company	Restructuring, assets, or inventory		
In Home Health, Inc.	IHHI	Nasdaq	8/14/1997	16,295,897	?	Revenue recognition		
Hudson Technologies Inc.	HDSN	Nasdaq	8/15/1997	5,065,820	Company	Revenue recognition		
Federal-Mogul Corporation	FMO	NYSE	8/18/1997	42,000,000	?	Cost or expense	Other	
Israel Land Development Company	ILDCY	Nasdaq	9/2/1997	n/a	?	Restructuring, assets, or inventory		
Alabama National BanCorp	ALAB	Nasdaq	9/19/1997	6,774,000	?	Acquisitions and mergers		
Arzan International (1991) Limited	AZNF	Nasdaq	9/19/1997	n/a	?	Acquisitions and mergers		
PictureTel Corporation	PCTL	Nasdaq	9/19/1997	37,803,000	?	Revenue recognition		
First USA Paymentech, Inc.	PTI	NYSE	9/24/1997	35,452,000	?	Acquisitions and mergers		
Paging Network, Inc.	PAGE	Nasdaq	9/25/1997	102,600,000	?	Restructuring, assets, or inventory		
AMNEX, Inc.	AMXI	Nasdaq	9/26/1997	31,597,000	?	Cost or expense		
FOCUS Enhancements, Inc.	FCSE	Nasdaq	10/20/1997	13,816,516	Nasdaq	Reclassification		
Medaphis Corporation	MEDA	Nasdaq	10/27/1997	73,208,235	?	Revenue recognition		
National Steel Corporation	NS	NYSE	10/30/1997	43,288,240	Company	Reclassification		
Genesco Inc.	GCO	NYSE	10/31/1997	27,351,000	SEC	Cost or expense		
S3 Inc.	SIII	Nasdaq	11/3/1997	50,288,975	Company	Revenue recognition		
Eltek Limited	ELTKF	Nasdaq	11/6/1997	n/a	?	Cost or expense		
Thousand Trails, Inc.	TRLS	OTC	11/12/1997	5,233,000	SEC	Revenue recognition		
St. Francis Capital Corporation	STFR	Nasdaq	11/13/1997	5,233,000	?	Securities related		
Waste Management Inc.	WMX	NYSE	11/14/1997	216,610,013	Company	Reclassification		
Macerich Company	MAC	NYSE	11/14/1997	25,962,155	?	Cost or expense		
National TechTeam, Inc.	TEAM	Nasdaq	11/14/1997	15,902,867	SEC	Revenue recognition		
PennCorp Financial Group, Inc.	PFG	NYSE	11/14/1997	28,860,206	?	Cost or expense		
Pegasystems Inc.	PEGA	Nasdaq	11/18/1997	28,541,000	Auditor	Revenue recognition		
Safe Alternatives Corporation of America, Inc.	SACA	OTC	11/18/1997	n/a	Company	Revenue recognition		
Caribbean Cigar Company	CIGR	Nasdaq	11/19/1997	5,130,732	?	Restructuring, assets, or inventory	Cost or expense	
Concorde Career Colleges, Inc.	CCDC	OTC	11/19/1997	n/a	?	Revenue recognition		
Arrhythmia Research Technology, Inc.	HRT	Amex	12/8/1997	3,563,101	?	Restructuring, assets, or inventory		

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Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Fidelity Bancorp, Inc.	FBCI	Nasdaq	12/11/1997	2,884,253	Company	Securities related		
Fine Host Corporation	FINE	Nasdaq	12/12/1997	8,683,000	Company	Cost or expense		
Room Plus, Inc.	PLUS	Nasdaq	12/12/1997	4,385,000	Company	Cost or expense		
Today's Man, Inc.	TMANQ	Nasdaq	12/16/1997	11,063,000	Company	Restructuring, assets, or inventory		
Unitel Video, Inc.	UNV	Amex	1/15/1998	2,675,000	?	Restructuring, assets, or inventory		
Corel Corporation	COSFF	Nasdaq	1/20/1998	59,346,000	Auditor	Restructuring, assets, or inventory		
Sybase Inc.	SYBS	Nasdaq	1/21/1998	80,409,000	Auditor	Revenue recognition		
Digital Lightwave, Inc.	DIGL	Nasdaq	1/22/1998	26,441,775	?	Revenue recognition		
TriTeal Corporation	TEAL	Nasdaq	1/23/1998	11,152,970	Company	Revenue recognition		
Philip Services Corporation	PHV	NYSE	1/26/1998	131,092,000	Company	Restructuring, assets, or inventory		
Green Tree Financial Corporation	GNT	NYSE	1/27/1998	135,819,903	?	Securities related		
Kyzen Corporation	KYZN	Nasdaq	1/27/1998	5,006,681	Company	Cost or expense		
Creative Gaming Inc.	CLPI	OTC	1/28/1998	n/a	Company	Related-party transactions	Securities related	
Raster Graphics, Inc.	RGFX	Nasdaq	2/3/1998	9,592,000	?	Revenue recognition		
Cross Medical Products, Inc.	CRSS	Nasdaq	2/12/1998	5,262,733	?	Cost or expense		
COHR Inc.	CHRI	Nasdaq	2/17/1998	6,433,189	Company	Revenue recognition	Reclassification	
Wheelabrator Technologies Inc.	WTI	NYSE	2/18/1998	161,600,000	?	Restructuring, assets, or inventory		
Sobieski Bancorp Inc.	SOBI	Nasdaq	2/19/1998	728,306	Auditor	Cost or expense		
Detection Systems, Inc.	DETC	Nasdaq	2/23/1998	6,286,495	Company	Cost or expense		
Data Systems Network Corporation	DSYS	Nasdaq	2/24/1998	4,858,524	?	Revenue recognition		
Universal Seismic Associates, Inc.	USACE	Nasdaq	2/24/1998	5,234,109	Company	Revenue recognition		
Physician Computer Network, Inc.	PCNI	Nasdaq	3/3/1998	61,000,000	Auditor	Cost or expense	Revenue recognition	
3Com Corporation	COMS	Nasdaq	3/5/1998	355,626,139	SEC	Acquisitions and mergers		
Castelle Inc.	CSTL	Nasdaq	3/6/1998	4,639,000	SEC	Acquisitions and mergers		
ShoLodge, Inc.	LODG	Nasdaq	3/9/1998	8,353,228	?	Cost or expense	Other	
Altris Software, Inc.	ALTS	Nasdaq	3/11/1998	9,615,000	Company	Revenue recognition		
CyberMedia Inc.	CYBR	Nasdaq	3/12/1998	12,655,000	?	Revenue recognition		
Versatility Inc.	VERS	Nasdaq	3/12/1998	7,562,467	Company	Revenue recognition	Other	
Norland Medical Systems, Inc.	NRLD	Nasdaq	3/16/1998	7,163,314	Company	Revenue recognition		
Microelectronic Packaging Inc.	MPIX	OTC	3/18/1998	13,621,149	Company	Cost or expense		
Food Lion, Inc.	FDLNA	Nasdaq	3/26/1998	477,505,255	?	Other		
Female Health Company	FHC	Amex	3/27/1998	9,821,778	Company	Cost or expense		
Transcrypt International, Inc.	TRII	Nasdaq	3/27/1998	13,621,149	Auditor	Revenue recognition		
Newriders Inc.	NWRD	OTC	4/1/1998	n/a	Auditor	Unspecified		
Schlitzsky's Inc.	BUNZ	Nasdaq	4/6/1998	7,605,953	Company	Revenue recognition		
MCI Communications Corporation	MCIC	Nasdaq	4/10/1998	745,000,000	SEC	Restructuring, assets, or inventory		
Prosoft I-Net Solutions, Inc.	POSO	Nasdaq	4/13/1998	11,370,845	Company	Revenue recognition		
Cendant Corporation	CD	NYSE	4/15/1998	900,900,000	Company	Acquisitions and mergers		
Premier Laser Systems Inc.	PLSIA	Nasdaq	4/15/1998	14,845,557	Auditor	Revenue recognition		
Metal Management, Inc.	MTLM	Nasdaq	4/24/1998	34,284,000	Company	Securities related		
Neoware Systems, Inc.	NWRE	Nasdaq	4/30/1998	5,767,932	Company	Cost or expense		
Ergobilt Inc.	ERGB	Nasdaq	5/14/1998	6,156,000	Company	Unspecified		
AutoBond Acceptance Corporation	ABD	Amex	5/15/1998	6,531,311	Auditor	Reclassification	Revenue recognition	
General Automation, Inc.	GA	Amex	5/18/1998	9,295,924	Company	Revenue recognition		
Starbase Corporation	SBAS	Nasdaq	5/18/1998	17,476,000	SEC	Securities related		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Total Renal Care Holdings, Inc.	TRL	NYSE	5/18/1998	87,263,000	Company	Revenue recognition	Other	
Informix Corporation	IFMX	Nasdaq	5/20/1998	171,425,000	Auditor	Revenue recognition		
Mego Mortgage Corporation	MMGC	Nasdaq	5/21/1998	12,300,000	Company	Restructuring, assets, or inventory		
Boca Research, Inc.	BOCA	Nasdaq	5/22/1998	8,742,000	Company	Restructuring, assets, or inventory		
Harnischfeger Industries	HPH	NYSE	6/1/1998	46,339,000	Company	Cost or expense		
Hybrid Networks, Inc.	HYBR	Nasdaq	6/1/1998	10,410,050	Company	Revenue recognition	Cost or expense	
Vesta Insurance Group Inc.	VTA	NYSE	6/1/1998	18,453,010	External	Unspecified		
American Skiing Company	SKI	NYSE	6/4/1998	30,265,574	Company	Cost or expense		
4Health, Inc.	HHHH	Nasdaq	6/19/1998	27,746,748	SEC	Restructuring, assets, or inventory		
Gunther International, Limited	SORT	Nasdaq	6/23/1998	4,291,269	Auditor	Cost or expense		
Media Logic, Inc.	TST	Amex	6/26/1998	12,565,228	Company	Revenue recognition		
Sunbeam Corporation	SOC	NYSE	6/30/1998	100,722,000	Company	Unspecified		
International Total Services, Inc.	ITSW	Nasdaq	7/2/1998	6,662,000	?	Cost or expense		
Sterling Vision Inc.	ISEE	Nasdaq	7/2/1998	14,844,000	SEC	Securities related		
Integrated Sensor Solutions, Inc.	ISNR	Nasdaq	7/14/1998	n/a	?	Cost or expense		
Forecross Corporation	FRXX	OTC	7/17/1998	n/a	SEC	Revenue recognition		
Interactive Limited	IELSF	Nasdaq	7/20/1998	n/a	SEC	Acquisitions and mergers		
EquiMed Inc.	EQMD	OTC	7/21/1998	n/a	?	Unspecified		
Saf T Lok Inc.	LOCK	Nasdaq	7/21/1998	13,609,957	Auditor	Securities related		
H.T.E., Inc.	HTEI	Nasdaq	7/23/1998	17,596,000	Auditor	Acquisitions and mergers		
Golden Bear Golf, Inc.	JACK	Nasdaq	7/27/1998	5,504,962	Company	Cost or expense		
International Home Foods, Inc.	IHF	NYSE	7/28/1998	80,460,848	Company	Cost or expense		
National HealthCare Corporation	NHC	Amex	7/28/1998	11,365,571	?	Tax related		
Cotton Valley Resources Corporation	KTN	Amex	8/5/1998	17,377,278	Company	Related-party transactions		
Livent, Inc.	LVNTF	Nasdaq	8/10/1998	20,812,000	Company	Revenue recognition	Cost or expense	
SmarTalk Teleservices, Inc.	SMTK	Nasdaq	8/10/1998	27,370,763	Auditor	Acquisitions and mergers		
IKON Office Solutions Inc.	IKN	NYSE	8/14/1998	135,556,149	Company	Unspecified		
McDonald's Corporation	MCD	NYSE	8/14/1998	702,300,000	SEC	Cost or expense		
Signal Technology Corporation	STZ	Amex	8/17/1998	7,618,000	Company	Restructuring, assets, or inventory		
Starmet Corporation	STMT	Nasdaq	8/17/1998	4,790,674	Company	Restructuring, assets, or inventory		
Envoy Corporation	ENVY	Nasdaq	8/18/1998	25,315,000	SEC	Acquisitions and mergers		
Rushmore Financial Group Inc.	RFGI	Nasdaq	8/18/1998	2,984,617	Company	Reclassification		
Morrow Snowboards Inc.	MRRW	Nasdaq	8/20/1998	6,176,556	Company	Related-party transactions		
CyberGuard Corporation	CYBG	Nasdaq	8/24/1998	8,775,228	Company	Revenue recognition		
Breed Technologies, Inc.	BDT	NYSE	9/4/1998	36,850,000	SEC	Restructuring, assets, or inventory		
Aspec Technology, Inc.	ASPC	Nasdaq	10/9/1998	25,258,000	Auditor	Revenue recognition		
Cabletron Systems, Inc.	CS	NYSE	10/16/1998	169,658,000	SEC	Acquisitions and mergers		
SunTrust Banks, Inc.	STI	NYSE	10/21/1998	209,568,155	SEC	Loan-loss		
Guilford Mills, Inc.	GFD	NYSE	10/26/1998	22,852,000	?	Cost or expense		
Peritus Software Services, Inc.	PTUS	Nasdaq	10/26/1998	16,320,000	?	Revenue recognition		
Galileo Corporation	GAEO	Nasdaq	10/29/1998	8,071,000	?	Revenue recognition	Cost or expense	
Boston Scientific Corporation	BSX	NYSE	11/3/1998	196,459,662	Company	Revenue recognition		
CPS Systems, Inc.	SYS	Amex	11/4/1998	6,744,000	Company	Revenue recognition		
Cylink Corporation	CYLK	Nasdaq	11/5/1998	29,090,000	Auditor	Revenue recognition		
Canmax Inc.	CNMX	OTC	11/16/1998	n/a	SEC	Acquisitions and mergers	Revenue recognition	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Room Plus, Inc.	PLUS	Nasdaq	11/16/1998	4,385,000	Company	Restructuring, assets, or inventory		
Versar, Inc.	VSR	Amex	11/16/1998	6,117,000	Company	Unspecified		
USWeb Corporation	USWB	Nasdaq	11/20/1998	61,329,000	?	Reclassification		
Pegasystems Inc.	PEGA	Nasdaq	11/23/1998	2,950,000	?	Revenue recognition		
Florafax International Inc.	FIIF	Nasdaq	11/25/1998	8,801,000	Company	Tax related		
Peritus Software Services, Inc.	PTUS	Nasdaq	11/25/1998	16,349,986	Auditor	Revenue recognition		
Lemout & Hauspie Speech Products N.V.	LHSPF	Nasdaq	12/1/1998	101,243,416	SEC	IPR&D		
Hybrid Networks, Inc.	HYBR	Nasdaq	12/2/1998	n/a	Auditor	Revenue recognition		
Telxon Corporation	TLXN	Nasdaq	12/11/1998	16,126,382	Auditor	Revenue recognition		
MSB Financial Corporation	MSBF	Nasdaq	12/15/1998	1,287,179	?	Unspecified		
Foster Wheeler Corporation	FWC	NYSE	12/17/1998	40,729,000	SEC	Restructuring, assets, or inventory		
Data I/O Corporation	DAIO	Nasdaq	12/18/1998	7,221,000	Company	Securities related		
Glenayre Technologies, Inc.	GEMS	Nasdaq	12/21/1998	n/a	SEC	IPR&D		
Outboard Marine Corporation	OM	NYSE	12/21/1998	20,425,554	SEC	Acquisitions and mergers		
Trex Medical Corporation	TXM	Amex	12/23/1998	n/a	?	Revenue recognition		
ADAC Laboratories	ADAC	Nasdaq	12/29/1998	20,450,067	Company	Revenue recognition	Cost or expense	
Network Associates, Inc.	NETA	Nasdaq	1/6/1999	149,002,000	SEC	IPR&D		
SmarTalk TeleServices, Inc.	SMTK	Nasdaq	1/7/1999	27,370,763	Company	Revenue recognition	Cost or expense	
At Home Corporation	ATHMQ	OTC	1/11/1999	n/a	?	Reclassification		
Yahoo! Inc.	YHOO	Nasdaq	1/12/1999	114,456,000	SEC	IPR&D		
AmeriCredit Corporation	ACF	NYSE	1/13/1999	66,514,367	FASB/SEC	Revenue recognition		
Nichols Research Corporation	NRES	Nasdaq	1/13/1999	14,142,861	SEC	IPR&D		
Gunther International, Limited	SORT	OTC	1/14/1999	n/a	Auditor	Revenue recognition	Cost or expense	
American Bank Note Holographics	ABH	NYSE	1/19/1999	27,630,000	Auditor	Revenue recognition		
American Banknote Corporation	ABN	NYSE	1/19/1999	27,630,000	Auditor	Revenue recognition		
Autodesk, Inc.	ADSK	Nasdaq	1/19/1999	50,266,000	SEC	IPR&D		
Discreet Logic, Inc.	DSLGF	Nasdaq	1/19/1999	29,899,000	SEC	IPR&D		
Wabash National Corporation	WNC	NYSE	1/19/1999	22,965,000	Company	Restructuring, assets, or inventory		
Western Resources, Inc.	WR	NYSE	1/19/1999	66,089,199	SEC	Acquisitions and mergers		
INTERLINQ Software Corporation	INLQ	Nasdaq	1/21/1999	5,483,071	SEC	IPR&D		
Candence Design Systems, Inc.	CDN	NYSE	1/26/1999	233,791,000	SEC	IPR&D		
GenRad, Inc.	GEN	NYSE	1/26/1999	29,340,000	SEC	IPR&D		
InfoUSA	IUSAA	Nasdaq	1/26/1999	48,662,000	SEC/Auditor	IPR&D		
Made2Manage Systems, Inc.	MTMS	Nasdaq	1/26/1999	5,067,000	SEC	IPR&D		
MEMC Electronic Materials, Inc.	WFR	NYSE	1/26/1999	42,196,538	SEC	Other		
FCNB Corporation	FCNB	Nasdaq	1/27/1999	289,973,890	IRS	Tax related		
Fidelity National Corporation	LION	Nasdaq	1/27/1999	8,137,391	Company	Restructuring, assets, or inventory		
Bausch & Lomb, Inc.	BOL	NYSE	1/28/1999	58,062,000	SEC	IPR&D		
Gencor Industries, Inc.	GX	Amex	1/28/1999	10,072,262	Company	Other		
Assisted Living Concepts, Inc.	ALF	Amex	2/1/1999	17,116,000	Company	Related-party transactions		
INSO Corporation	INSO	Nasdaq	2/1/1999	15,508,265	Company	Revenue recognition	IPR&D	
Dassault Systemes S.A.	DASTY	Nasdaq	2/8/1999	114,500,000	SEC	IPR&D		
Blue Rhino Corporation	RINO	Nasdaq	2/9/1999	7,650,000	?	Loan-loss	Other	
Peregrine Systems, Inc.	PRGN	Nasdaq	2/9/1999	25,038,000	Company	IPR&D		
Smart Choice Automotive Group	SMCH	Nasdaq	2/10/1999	6,809,478	Company	Restructuring, assets, or inventory	Revenue recognition	Cost or expense

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Level 8 Systems	LVEL	Nasdaq	2/11/1999	8,710,000	SEC	IPR&D		
ObjectShare, Inc.	OBJS	Nasdaq	2/17/1999	12,231,000	Company	Revenue recognition		
Orbital Sciences Corporation	ORB	NYSE	2/17/1999	41,751,171	Company	Cost or expense		
Engineering Animation, Inc.	EAIL	Nasdaq	2/18/1999	11,792,000	Company	IPR&D		
Schick Technologies, Inc.	SCHK	Nasdaq	2/19/1999	10,013,061	Company	Revenue recognition		
Zenith National Insurance Corporation	ZNT	NYSE	2/22/1999	17,137,000	Company/External	Acquisitions and mergers		
BMC Software, Inc.	BMCS	Nasdaq	2/24/1999	248,744,000	SEC	Acquisitions and mergers		
CHS Electronics, Inc.	HS	NYSE	2/24/1999	58,030,000	Company	Revenue recognition		
Lightbridge, Inc.	LTBG	Nasdaq	2/24/1999	17,256,862	SEC	IPR&D		
Twinlab Corporation	TWLB	Nasdaq	2/24/1999	32,697,000	Company	Revenue recognition		
Saucony, Inc.	SCNYA	Nasdaq	3/1/1999	6,363,000	SEC	Revenue recognition		
Williams Companies	WMB	NYSE	3/1/1999	437,000,000	Company	Restructuring, assets, or inventory	Cost or expense	
Ziegler Companies, Inc.	ZCO	Amex	3/1/1999	2,492,844	Company	Revenue recognition		
SS&C Technologies, Inc.	SSNC	Nasdaq	3/2/1999	16,102,000	SEC	IPR&D		
Wall Data Inc.	WALL	Nasdaq	3/2/1999	10,125,532	Company	Revenue recognition		
LSI Logic Corporation	LSI	NYSE	3/3/1999	144,151,000	SEC	IPR&D		
Hungarian Broadcasting Corporation	HBC	Nasdaq	3/5/1999	n/a	SEC/Auditor	Acquisitions and mergers		
North Face, Inc.	TNFI	Nasdaq	3/5/1999	12,687,000	Company	Related-party transactions	Revenue recognition	
Medical Waste Management	MWDS	Nasdaq	3/8/1999	6,650,211	Company	Revenue recognition	Cost or expense	
PSS World Medical, Inc.	PSSI	Nasdaq	3/10/1999	72,043,000	SEC	Acquisitions and mergers		
Allied Products Corporation	ADP	NYSE	3/11/1999	11,819,000	Company	Cost or expense		
Safeskin Corporation	SFSK	Nasdaq	3/11/1999	57,681,398	Company	Restructuring, assets, or inventory	Cost or expense	
First Union Real Estate Equity and Mortgage Investments	FUR	NYSE	3/15/1999	31,376,000	SEC	Restructuring, assets, or inventory		
Halifax Corporation	HX	Amex	3/18/1999	n/a	Company	Other		
Northrop Grumman Corporation	NOC	NYSE	3/19/1999	69,719,164	Company	Restructuring, assets, or inventory		
Graham-Field Health Products, Inc.	GFT	NYSE	3/22/1999	31,351,000	Company	Unspecified		
Wang Global	WANG	Nasdaq	3/25/1999	38,000,000	SEC	IPR&D		
Boston Chicken Inc.	BOSTQ	OTC	3/27/1999	n/a	Company	Loan-loss		
Avid Technology, Inc.	AVID	Nasdaq	3/29/1999	24,391,000	SEC	IPR&D		
Pacific Research & Engineering Corporation	PXE	Amex	3/29/1999	2,305,500	Auditor	Cost or expense	Revenue recognition	
Open Market, Inc.	OMKT	Nasdaq	3/31/1999	35,316,000	SEC	IPR&D		
Alydaar Software Corporation	ALYD	Nasdaq	4/1/1999	17,541,644	Company	Revenue recognition		
Medical Graphics Corporation	MGCC	Nasdaq	4/1/1999	7,179,000	Auditor	Restructuring, assets, or inventory		
Protection One, Inc.	POI	NYSE	4/1/1999	127,524,000	SEC	Acquisitions and mergers		
Sun Healthcare Group, Inc.	SHG	NYSE	4/5/1999	58,499,000	SEC	Acquisitions and mergers		
CellStar Corporation	CLST	Nasdaq	4/12/1999	65,689,000	Company	Revenue recognition		
Segue Software, Inc.	SEGU	Nasdaq	4/12/1999	9,001,000	Company	Revenue recognition		
Finova Group, Inc.	FNV	NYSE	4/14/1999	66,042,000	Auditor	Securities related	Revenue recognition	
Carnegie International Corporation	CAGI	OTC	4/16/1999	n/a	SEC	Acquisitions and mergers	Reclassification	
Central Illinois Bancorp, Inc.	CILF	OTC	4/16/1999	n/a	Company	Cost or expense		
Lycos, Inc.	LCOS	Nasdaq	4/16/1999	43,282,836	SEC	IPR&D		
Vesta Insurance Group Inc.	VTA	NYSE	4/16/1999	18,686,000	Company	Revenue recognition		
Colorado Casino Resorts, Inc.	CCRIE	Nasdaq	4/22/1999	38,667,715	Auditor	Reclassification	Securities related	
Xilinx, Inc.	XLNX	Nasdaq	4/22/1999	168,413,000	?	Revenue recognition		
CoreCare Systems, Inc.	CRCS	OTC	4/28/1999	n/a	Company	Revenue recognition	Tax related	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
McKesson HBOC, Inc.	MCK	NYSE	4/28/1999	290,200,000	?	Revenue recognition		
DCI Telecommunications, Inc.	DCTC	OTC	5/3/1999	n/a	SEC	Acquisitions and mergers		
CMGI Inc.	CMGI	Nasdaq	5/7/1999	95,302,396	Company	IPR&D		
Candie's Inc.	CAND	Nasdaq	5/13/1999	17,891,000	Company	Revenue recognition		
Belmont Bancorp	BLMT	Nasdaq	5/14/1999	5,236,534	Company	Loan-loss		
PDG Environmental Inc.	PDGE	OTC	5/14/1999	n/a	Auditor	Cost or expense		
TRW Inc.	TRW	NYSE	5/14/1999	123,200,000	Company	IPR&D		
Aztec Technology Partners, Inc.	AZTC	Nasdaq	5/17/1999	22,016,000	Company	Cost or expense		
MCN Energy Group, Inc.	MCN	NYSE	5/17/1999	83,413,000	Company	Cost or expense		
Pharmaceutical Formulations, Inc.	PFI	OTC	5/18/1999	n/a	Company	Restructuring, assets, or inventory	Revenue recognition	
Maxim Group, Inc.	MXG	NYSE	5/19/1999	19,156,000	Company	Revenue recognition		
Hitsgalore.com, Inc.	HITT	OTC	5/26/1999	n/a	Company	Acquisitions and mergers		
WellCare Management Group Inc.	WELL	OTC	5/28/1999	n/a	Company	Revenue recognition		
Rite Aid Corporation	RAD	NYSE	6/1/1999	258,910,000	SEC	Acquisitions and mergers	Cost or expense	
Carleton Corporation	CARL	Nasdaq	6/2/1999	3,346,000	SEC	IPR&D		
Cabletron Systems, Inc.	CS	NYSE	6/3/1999	186,381,000	SEC	IPR&D		
Annapolis National Bancorp	ANNB	Nasdaq	6/4/1999	2,318,000	Company	Loan-loss		
The Sirena Apparel Group, Inc.	SIRN	Nasdaq	6/7/1999	5,255,042	Company	Restructuring, assets, or inventory	Cost or expense	
Evans Systems, Inc.	EVSI	Nasdaq	6/8/1999	3,675,398	Company	Restructuring, assets, or inventory	Cost or expense	
Telxon Corporation	TLXN	Nasdaq	6/16/1999	17,514,000	Auditor	Reclassification		
International Total Services, Inc.	ITSW	Nasdaq	7/1/1999	n/a	?	Unspecified		
LabOne, Inc.	LABS	Nasdaq	7/1/1999	10,758,069	SEC	Restructuring, assets, or inventory		
Novamatrix Medical Systems Inc.	NMTX	Nasdaq	7/1/1999	8,130,074	?	Revenue recognition	Cost or expense	
AvTel Communications Inc.	AVCO	Nasdaq	7/2/1999	10,738,993	?	Tax related		
Lab Holdings, Inc.	LABH	Nasdaq	7/2/1999	n/a	SEC	Restructuring, assets, or inventory		
Cumetrix Data Systems Corporation	CDSC	Nasdaq	7/13/1999	7,392,500	Company	Revenue recognition		
ION Networks, Inc.	IONN	Nasdaq	7/14/1999	11,391,360	?	Acquisitions and mergers	Reclassification	
ODS Networks, Inc.	ODSI	Nasdaq	7/14/1999	18,577,000	?	IPR&D		
Unisys Corporation	UIS	NYSE	7/15/1999	314,541,000	SEC	Cost or expense		
Warrantech Corporation	WTEC	Nasdaq	7/15/1999	15,222,861	Auditor	Revenue recognition		
Financial Security Assurance Holdings Limited	FSA	NYSE	7/21/1999	31,917,000	SEC	Reclassification		
Kimberly-Clark Corporation	KMB	NYSE	7/21/1999	537,400,000	SEC	Restructuring, assets, or inventory		
Digi International Inc.	DGII	Nasdaq	7/22/1999	14,910,085	SEC	IPR&D		
Spectrum Signal Processing Inc.	SSPI	Nasdaq	7/22/1999	10,077,000	?	IPR&D		
America Service Group Inc.	ASGR	Nasdaq	7/23/1999	4,786,000	SEC	Acquisitions and mergers		
Crown Group, Inc.	CNGR	Nasdaq	7/23/1999	10,512,850	Company	Acquisitions and mergers		
Diversinet Corporation	DVNT	Nasdaq	7/23/1999	16,070,098	?	Cost or expense		
Cyberguard Corporation	CYBG	Nasdaq	7/26/1999	n/a	Company	Revenue recognition		
National Auto Credit, Inc.	NAKD	OTC	7/29/1999	n/a	?	Restructuring, assets, or inventory	Loan-loss	
Motorcar Parts & Accessories, Inc.	MPAA	Nasdaq	8/1/1999	n/a	Company	Restructuring, assets, or inventory		
Waste Management Inc.	WMI	NYSE	8/3/1999	619,105,000	?	Revenue recognition		
Texas Instruments Inc.	TXN	NYSE	8/7/1999	819,638,000	SEC	Restructuring, assets, or inventory		
CenterPoint Properties Trust	CNT	NYSE	8/9/1999	21,692,885	Auditor	Revenue recognition		

Enclosure II

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Total Renal Care Holdings, Inc.	TRL	NYSE	8/10/1999	81,561,000	?	Other		
Open Text Corporation	OTEX	Nasdaq	8/11/1999	26,753,000	?	IPR&D		
Pegasystems Inc.	PEGA	Nasdaq	8/11/1999	31,043,000	Company	Other		
Voxware, Inc.	VOXW	Nasdaq	8/11/1999	13,420,000	?	Cost or expense		
Harken Energy Corporation	HEC	Amex	8/12/1999	150,297,158	?	Other		
Miller Industries, Inc.	MLR	NYSE	8/12/1999	46,878,000	?	Restructuring, assets, or inventory		
Pacific Aerospace & Electronics, Inc.	PCTH	Nasdaq	8/13/1999	19,107,521	Company	Securities related		
FlexInternational Software, Inc.	FLXI	Nasdaq	8/16/1999	17,361,000	?	Revenue recognition		
High Plains Corporation	HIPC	Nasdaq	8/16/1999	16,104,340	?	Restructuring, assets, or inventory		
SatCon Technology Corporation	SATC	Nasdaq	8/16/1999	9,617,009	?	Restructuring, assets, or inventory	Reclassification	
Nutramax Products, Inc.	NMPC	Nasdaq	8/18/1999	7,156,266	Auditor	Restructuring, assets, or inventory		
Medical Manager Corporation	MMGR	Nasdaq	8/24/1999	n/a	?	Revenue recognition		
Intasys Corporation	INTA	Nasdaq	8/30/1999	15,890,578	?	Revenue recognition	Cost or expense	
Day Runner, Inc.	DAYR	Nasdaq	8/31/1999	12,132,000	Company	Cost or expense		
Flowers Industries Inc.	FLO	NYSE	8/31/1999	100,522,000	?	Restructuring, assets, or inventory		
Schick Technologies, Inc.	SCHKE	Nasdaq	9/2/1999	n/a	?	Revenue recognition		
Acorn Products, Inc.	ACRN	Nasdaq	9/3/1999	6,021,705	?	Restructuring, assets, or inventory		
Metrowerks Inc.	MTWK	Nasdaq	9/3/1999	14,636,888	?	Revenue recognition		
The Timber Company	TGP	NYSE	9/13/1999	85,000,000	?	Revenue recognition		
Dynamex Inc.	DDN	Amex	9/17/1999	n/a	Company	Acquisitions and mergers	Revenue recognition	Cost or expense
VTEL Corporation	VTEL	Nasdaq	9/28/1999	24,298,000	?	Restructuring, assets, or inventory	Revenue recognition	Reclassification
Assisted Living Concepts, Inc.	ALF	Amex	9/29/1999	n/a	Company	Restructuring, assets, or inventory	Acquisitions and mergers	Cost or expense
Engineering Animation, Inc.	EAll	Nasdaq	10/1/1999	11,937,000	Company	Revenue recognition		
Olsen Corporation	OLS	NYSE	10/1/1999	81,778,000	?	Other		
Wickes Inc.	WIKS	Nasdaq	10/1/1999	8,331,816	Company	Restructuring, assets, or inventory		
Leisureplanet Holdings, Limited	LPHL	Nasdaq	10/14/1999	7,153,185	Auditor	Restructuring, assets, or inventory	Acquisitions and mergers	
Armor Holdings, Inc.	AH	NYSE	10/18/1999	24,300,000	?	Acquisitions and mergers		
IMRglobal Corporation	IMRS	Nasdaq	10/22/1999	38,555,835	?	Acquisitions and mergers		
Thomas & Betts Corporation	TNB	NYSE	10/26/1999	57,817,879	?	Restructuring, assets, or inventory	Other	
P-Com, Inc.	PCMS	Nasdaq	10/28/1999	64,474,137	Company	Revenue recognition		
IMSI, Inc.	IMSIE	Nasdaq	10/29/1999	7,024,409	?	Revenue recognition		
Orbital Sciences Corporation	ORB	NYSE	10/29/1999	37,416,772	Auditor	Restructuring, assets, or inventory	Related-party transactions	
Infinium Software, Inc.	INFM	Nasdaq	11/1/1999	12,242,000	?	Revenue recognition	Tax related	
GTS Duratek, Inc.	DRTK	Nasdaq	11/3/1999	13,275,943	?	Cost or expense		
CompUSA Inc.	CPU	NYSE	11/4/1999	92,712,054	?	Revenue recognition		
First Union Real Estate Equity and Mortgage Investments	FUR	NYSE	11/4/1999	42,459,604	?	Restructuring, assets, or inventory		
Aegis Communications Group, Inc.	AGIS	OTC	11/9/1999	n/a	?	Securities related		
Safety Components International, Inc.	ABAG	Nasdaq	11/9/1999	5,136,316	Company	Other	Revenue recognition	
Advanced Polymer Systems, Inc.	APOS	Nasdaq	11/11/1999	20,115,664	?	Revenue recognition		
SafeGuard Health Enterprises, Inc.	SFGD	OTC	11/12/1999	n/a	Company	Revenue recognition	Other	
CVS Corporation	CVS	NYSE	11/15/1999	391,884,000	SEC	Acquisitions and mergers		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
National City Bancorp	NCBM	Nasdaq	11/15/1999	8,756,817	?	Other		
SITEK Inc.	SITK	OTC	11/17/1999	n/a	?	Cost or expense		
Friedman's Inc.	FRDM	Nasdaq	11/18/1999	14,427,000	Company	Revenue recognition		
DSI Toys, Inc.	DSIT	Nasdaq	11/23/1999	8,703,569	?	Cost or expense		
Image Guided Technologies, Inc.	IGTI	OTC	11/29/1999	n/a	?	Restructuring, assets, or inventory	Cost or expense	
Styling Technology Corporation	STYLE	Nasdaq	11/29/1999	n/a	?	Revenue recognition	Other	
Signal Apparel Company, Inc.	SIA	NYSE	12/2/1999	44,869,450	SEC	Reclassification		
BellSouth Corporation	BLS	NYSE	12/3/1999	1,882,319,274	?	Restructuring, assets, or inventory		
Baker Hughes Inc.	BHI	NYSE	12/8/1999	329,209,200	Company	Other		
Best Buy Inc.	BBY	NYSE	12/14/1999	212,760,000	SEC	Revenue recognition		
Blimpie International, Inc.	BLM	Amex	12/14/1999	9,470,926	SEC	Revenue recognition		
Forest City Enterprises, Inc.	FCE	NYSE	12/14/1999	n/a	?	Cost or expense		
GameTech International, Inc.	GMTC	Nasdaq	12/16/1999	12,233,723	?	Acquisitions and mergers	IPR&D	
Fair Grounds Corporation	FGNO	OTC	12/17/1999	n/a	?	Tax related		
EDAP TMS S.A.	EDAYE	Nasdaq	12/22/1999	n/a	?	Revenue recognition		
Zions Bancorp	ZION	Nasdaq	12/23/1999	85,695,000	SEC	Acquisitions and mergers		
Community West Bancshares	CWBC	Nasdaq	12/24/1999	5,494,217	?	Reclassification	Acquisitions and mergers	
Shuffle Master, Inc.	SHFL	Nasdaq	1/3/2000	7,154,393	?	Cost or expense		
Ultimate Electronics, Inc.	ULTE	Nasdaq	1/4/2000	11,336,000	Company	Revenue recognition	Cost or expense	
Pacific Bank	PBSF	Nasdaq	1/10/2000	5,200,000	Company	Revenue recognition		
Asche Transportation Services, Inc.	ASHE	Nasdaq	1/11/2000	6,032,750	Company	Unspecified		
Dicom Imaging Systems, Inc.	DCIM	OTC	1/11/2000	n/a	SEC	Revenue recognition		
Biomet, Inc.	BMET	Nasdaq	1/13/2000	n/a	?	Other		
Network Systems International, Inc.	NESI	Nasdaq	1/13/2000	10,295,654	Auditor	Cost or expense		
Vertex Industries, Inc.	VETX	OTC	1/14/2000	n/a	?	Revenue recognition		
First American Financial Corporation	FAF	NYSE	1/18/2000	65,326,000	?	Revenue recognition		
Raytheon Corporation	RTN	NYSE	1/18/2000	338,735,000	Company	Revenue recognition		
Legato Systems, Inc.	LGTO	Nasdaq	1/19/2000	86,394,000	Auditor	Revenue recognition		
Boise Cascade Corporation	BCC	NYSE	1/20/2000	61,498,000	?	Cost or expense		
SunStar Healthcare, Inc.	SUNS	Nasdaq	1/20/2000	2,919,330	Auditor	Cost or expense		
Delphi Financial Group, Inc.	DFG	NYSE	1/24/2000	n/a	?	Revenue recognition		
Sterling Financial Corporation	SLFI	Nasdaq	1/25/2000	8,935,687	Company	Restructuring, assets, or inventory	Cost or expense	Tax related
Carnegie International Corporation	CGY	Amex	1/25/2000	n/a	?	Revenue recognition	Other	
Stryker Corporation	SYK	NYSE	1/27/2000	199,600,000	?	Acquisitions and mergers		
Analytical Surveys, Inc.	ANLT	Nasdaq	1/27/2000	n/a	Company	Cost or expense	Revenue recognition	
Indus International, Inc.	IINT	Nasdaq	1/27/2000	n/a	?	Revenue recognition		
Aetna Inc.	AET	NYSE	2/1/2000	142,100,000	SEC	Revenue recognition	Other	
Digital Lava Inc.	DGV	Amex	2/1/2000	4,643,213	?	Revenue recognition		
Jenna Lane, Inc.	JLNY	Nasdaq	2/1/2000	4,445,624	Company	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Exide Corporation	EX	NYSE	2/3/2000	21,263,000	Company	Related-party transactions		
International Total Services, Inc.	ITSW	Nasdaq	2/3/2000	6,747,000	Auditor	Cost or expense	Reclassification	
1st Source Corporation	SRCE	Nasdaq	2/4/2000	19,121,701	Auditor	Revenue recognition		
EA Engineering, Science, and Technology, Inc.	EACO	Nasdaq	2/4/2000	6,145,700	Company	Revenue recognition		
Image Sensing Systems, Inc.	ISNS	Nasdaq	2/4/2000	2,725,200	?	Cost or expense		
Segue Software, Inc.	SEGU	Nasdaq	2/7/2000	9,315,000	SEC	IPR&D		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Sykes Enterprises, Inc.	SYKE	Nasdaq	2/7/2000	42,901,775	Company	Revenue recognition		
Louis Dreyfus Natural Gas Corporation	LD	NYSE	2/8/2000	40,804,000	?	Securities related		
Transport Corporation of America, Inc.	TCAM	Nasdaq	2/8/2000	9,094,612	Company	Revenue recognition	Cost or expense	
TJX Companies, Inc.	TJX	NYSE	2/11/2000	300,044,959	?	Revenue recognition		
Guess ?, Inc.	GES	NYSE	2/14/2000	44,210,000	Company	Cost or expense		
JDN Realty Corporation	JDN	NYSE	2/14/2000	32,382,000	Company	Related-party transactions		
Able Telecom Holding Corporation	ABTE	Nasdaq	2/15/2000	15,966,215	SEC	Cost or expense		
Omega Worldwide Inc.	OWWI	Nasdaq	2/15/2000	12,297,000	?	Acquisitions and mergers		
3D Systems Corporation	TDSC	Nasdaq	2/16/2000	12,340,000	?	Revenue recognition	Other	
Intimate Brands, Inc.	IBI	NYSE	2/16/2000	504,852,000	Company	Revenue recognition		
The Limited, Inc.	LTD	NYSE	2/16/2000	445,306,000	Company	Revenue recognition		
Too, Inc.	TOO	NYSE	2/17/2000	31,738,000	?	Revenue recognition		
Host Marriott Corporation	HMT	NYSE	2/18/2000	285,800,000	?	Revenue recognition		
Master Graphics, Inc.	MAGR	OTC	2/18/2000	n/a	Company	Cost or expense		
MerchantOnline.com, Inc.	MRTO	OTC	2/24/2000	n/a	Company	Cost or expense	Revenue recognition	
First Tennessee National Corporation	FTN	NYSE	2/28/2000	132,544,893	?	Other		
Information Management Associates, Inc.	IMAA	Nasdaq	2/28/2000	9,718,000	SEC	Revenue recognition		
Cato Corporation	CACOA	Nasdaq	3/2/2000	25,638,588	?	Revenue recognition		
Goody's Family Clothing, Inc.	GDYS	Nasdaq	3/2/2000	32,804,000	?	Revenue recognition		
J. C. Penney Company, Inc.	JCP	NYSE	3/2/2000	276,000,000	?	Revenue recognition		
CINAR Corporation	CINR	Nasdaq	3/6/2000	40,984,000	?	Other		
FLIR Systems, Inc.	FLIR	Nasdaq	3/6/2000	14,395,000	Company	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Kmart Corporation	KM	NYSE	3/6/2000	481,300,000	?	Revenue recognition		
Safety Kleen Corporation	SK	NYSE	3/6/2000	100,637,000	Company	Other		
Hastings Entertainment, Inc.	HAST	Nasdaq	3/7/2000	11,629,000	Company	Cost or expense		
CMI Corporation	CMI	NYSE	3/8/2000	21,709,000	?	Revenue recognition		
RAVISENT Technologies Inc.	RVST	Nasdaq	3/14/2000	16,068,969	?	Revenue recognition		
Cumulus Media Inc.	CMLS	Nasdaq	3/16/2000	35,057,000	Auditor	Revenue recognition	Cost or expense	
American Xtal Technology	AXTI	Nasdaq	3/17/2000	20,074,000	Company	Cost or expense		
MicroStrategy Inc.	MSTR	Nasdaq	3/20/2000	78,926,000	Auditor	Revenue recognition		
Mediconsult.com, Inc.	MCNS	Nasdaq	3/21/2000	50,563,198	Company	Revenue recognition	Cost or expense	
Scan-Optics, Inc.	SOCR	Nasdaq	3/21/2000	7,016,672	?	Tax related		
Laidlaw Inc.	LDW	NYSE	3/22/2000	325,900,000	?	Other		
TREEV, Inc.	TREV	Nasdaq	3/23/2000	15,414,197	?	Revenue recognition		
Inacom Corporation	ICO	NYSE	3/24/2000	n/a	?	Reclassification		
Heartland Technology, Inc	HTI	Amex	3/29/2000	1,671,000	?	Restructuring, assets, or inventory		
Plains All American Pipeline, L.P.	PAA	NYSE	3/29/2000	34,386,000	Company	Other		
Plains Resources	PLX	Amex	3/29/2000	29,552,000	?	Other		
Profit Recovery Group International, Inc	PRGX	Nasdaq	3/29/2000	50,942,000	?	Revenue recognition		
Aztec Technology Partners, Inc	AZTC	Nasdaq	3/30/2000	22,518,000	?	Revenue recognition		
LanguageWare.net Ltd	LWNTF	OTC	3/30/2000	n/a	?	Securities related		
Orbital Sciences Corporation	ORB	NYSE	3/30/2000	37,409,030	Auditor	Cost or expense		
Westmark Group Holdings, Inc	WGHI	Nasdaq	3/30/2000	3,530,675	?	Restructuring, assets, or inventory	Loan-loss	Tax related
ebix.com, Inc	EBIX	Nasdaq	3/31/2000	11,262,000	SEC	Revenue recognition		
eSAT Inc	ASAT	OTC	3/31/2000	n/a	?	Cost or expense		
Industrial Holdings, Inc	IHII	Nasdaq	3/31/2000	15,111,097	?	Revenue recognition		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
UICI	UCI	NYSE	3/31/2000	47,195,000	?	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Aurora Foods	AOR	NYSE	4/3/2000	67,050,000	?	Revenue recognition		
Pacific Gateway Exchange	PGEX	Nasdaq	4/3/2000	19,516,000	?	Cost or expense		
On-Point Technology Systems Inc	ONPT	Nasdaq	4/7/2000	10,266,000	?	Revenue recognition		
Serologicals Corporation	SERO	Nasdaq	4/10/2000	23,495,275	Company	Revenue recognition	Cost or expense	
OnHealth Network Company	ONHN	Nasdaq	4/11/2000	23,390,000	?	Securities related		
Kitty Hawk Inc.	KTTY	Nasdaq	4/12/2000	17,047,000	?	Restructuring, assets, or inventory		
Cover-All Technologies Inc.	COVR	Nasdaq	4/14/2000	17,029,000	Company	Revenue recognition	Cost or expense	
e.spire Communications, Inc.	ESPI	Nasdaq	4/14/2000	51,471,837	?	Revenue recognition		
SCB Computer Technology, Inc.	SCBI	Nasdaq	4/14/2000	25,045,324	Company	Revenue recognition	Cost or expense	
Interplay Entertainment Corporation	IPLY	Nasdaq	4/17/2000	30,153,572	?	Related-party transactions		
Paulson Capital Corporation	PLCC	Nasdaq	4/17/2000	3,541,235	Auditor	Securities related		
Castle Dental Centers, Inc.	CASLE	Nasdaq	4/26/2000	6,912,000	?	Loan-loss		
RFS Hotel Investors, Inc.	RFS	NYSE	4/26/2000	24,744,000	?	Revenue recognition		
Advanced Technical Products, Inc.	ATPXE	Nasdaq	4/28/2000	5,500,000	?	Revenue recognition		
Lodgian, Inc.	LOD	NYSE	5/1/2000	27,222,000	?	Restructuring, assets, or inventory		
CIMA LABS Inc.	CIMA	Nasdaq	5/3/2000	11,046,086	?	Revenue recognition		
Taubman Centers, Inc.	TCO	NYSE	5/3/2000	53,229,918	?	Revenue recognition		
Children's Comprehensive Services, Inc.	KIDS	Nasdaq	5/4/2000	7,190,000	?	Cost or expense		
Activision, Inc.	ATVI	Nasdaq	5/9/2000	30,483,000	?	Restructuring, assets, or inventory		
Internet America, Inc.	GEEK	Nasdaq	5/10/2000	9,641,590	?	Revenue recognition		
Telescan, Inc.	TSCN	Nasdaq	5/10/2000	17,469,000	?	Revenue recognition		
Magellan Health Services, Inc.	MGL	NYSE	5/11/2000	32,578,000	?	Restructuring, assets, or inventory		
Environmental Power Corporation	POWR	OTC	5/12/2000	n/a	?	Cost or expense		
MAX Internet Communications Inc.	MXIP	Nasdaq	5/12/2000	17,104,061	?	Revenue recognition	Other	
Computer Learning Centers, Inc.	CLCX	Nasdaq	5/16/2000	18,617,646	?	Revenue recognition		
Interiors, Inc.	INTXA	Nasdaq	5/16/2000	35,186,013	?	Restructuring, assets, or inventory	Loan-loss	
Planet411.com Inc.	PFOO	OTC	5/16/2000	n/a	?	Cost or expense		
Goody's Family Clothing, Inc.	GDYS	Nasdaq	5/17/2000	32,525,000	?	Revenue recognition		
Roanoke Electric Steel Corporation	RESC	Nasdaq	5/17/2000	n/a	?	Restructuring, assets, or inventory		
Vari-L Company, Inc.	VARL	Nasdaq	5/17/2000	7,586,000	?	Revenue recognition		
Clearnet Communications Inc.	CLNT	Nasdaq	5/18/2000	n/a	?	Tax related		
Magna International Inc.	MGA	NYSE	5/18/2000	92,000,000	?	Cost or expense		
Today's Man, Inc.	TMAN	Nasdaq	5/18/2000	27,040,725	?	Revenue recognition	Cost or expense	
Flooring America, Inc.	FRA	NYSE	5/22/2000	21,438,432	?	Revenue recognition	Cost or expense	
WorldWide Web NetworX Corporation	WWWX	OTC	5/24/2000	n/a	?	IPR&D	Securities related	
Carver Bancorp, Inc.	CNY	Amex	5/25/2000	2,252,216	?	Cost or expense		
FinancialWeb.com, Inc.	FWEB	OTC	6/5/2000	n/a	?	Restructuring, assets, or inventory	Cost or expense	Securities related
CareMatrix Corporation	CMDCE	Nasdaq	6/19/2000	18,563,491	?	Revenue recognition	Cost or expense	
First American Health Concepts, Inc.	FAH	Amex	6/20/2000	2,621,250	?	Unspecified		
Hirsch International Corporation	HRSR	Nasdaq	6/20/2000	9,152,000	?	Revenue recognition		
ClearWorks.net, Inc.	CLW	Amex	6/23/2000	22,029,589	?	Securities related		
Tyco International Limited	TYC	NYSE	6/26/2000	1,712,500,000	SEC	Restructuring, assets, or inventory	Acquisitions and mergers	
Telxon Corporation	TLXN	Nasdaq	6/30/2000	17,514,000	Company	Revenue recognition		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Geographics, Inc.	GGIT	OTC	7/17/2000	n/a	Company	Other		
Anicom Inc.	ANIC	Nasdaq	7/18/2000	26,912,000	Company	Revenue recognition		
Baan Company	BAANF	OTC	7/19/2000	n/a	Company	Unspecified		
TeleHubLink Corporation	THLC	OTC	7/20/2000	n/a	Auditor	Securities related	Cost or expense	
Oil-Dri Corporation of America	ODC	NYSE	7/24/2000	5,613,000	Auditor	Revenue recognition	Cost or expense	
Telemonde, Inc.	TLMD	OTC	7/25/2000	n/a	SEC	Revenue recognition		
Unify Corporation	UNFY	Nasdaq	7/31/2000	18,127,000	Company	Revenue recognition		
Southwall Technologies, Inc.	SWTX	Nasdaq	8/1/2000	7,680,000	Company	Restructuring, assets, or inventory		
BarPoint.com, Inc.	BPNT	Nasdaq	8/4/2000	17,393,271	Company	Other		
California Software Corporation	CAWC	OTC	8/7/2000	n/a	Auditor	Revenue recognition		
Gadzoom Networks, Inc.	GADZ	Nasdaq	8/7/2000	9,248,000	Company	Acquisitions and mergers		
MetaCreations Corporation	MCRE	Nasdaq	8/8/2000	28,170,000	Auditor	Reclassification		
SatCon Technology Corporation	SATC	Nasdaq	8/8/2000	12,629,822	SEC	Related-party transactions		
Acrodyne Communications, Inc.	ACROE	Nasdaq	8/14/2000	6,981,161	Company	Restructuring, assets, or inventory	Revenue recognition	
Geron Corporation	GERN	Nasdaq	8/14/2000	21,586,722	Company	Cost or expense		
Innovative Gaming Corporation	IGCA	Nasdaq	8/14/2000	9,565,000	SEC	Other		
Discovery Laboratories, Inc.	DSCO	Nasdaq	8/15/2000	20,837,000	Company	Cost or expense		
ebix.com, Inc.	EBIX	Nasdaq	8/15/2000	11,377,000	SEC	Revenue recognition		
FOCUS Enhancements, Inc.	FCSE	Nasdaq	8/15/2000	25,863,036	?	Revenue recognition		
Seaboard Corporation	SEB	Amex	8/15/2000	1,487,520	Company	Revenue recognition		
Superconductive Components, Inc.	SCCI	OTC	8/15/2000	n/a	Auditor	Restructuring, assets, or inventory		
CMI Corporation	CMI	NYSE	8/17/2000	21,691,000	Company	Restructuring, assets, or inventory	Revenue recognition	
Imperial Credit Industries	ICII	Nasdaq	8/18/2000	32,111,022	CDFI/FDIC	Loan-loss		
Mercator Software, Inc.	MCTR	Nasdaq	8/21/2000	29,529,630	Company	Cost or expense		
Thomas & Betts Corporation	TNB	NYSE	8/21/2000	57,974,000	Company	Restructuring, assets, or inventory	Revenue recognition	
Oriental Financial Group Inc.	OFG	NYSE	8/22/2000	12,639,000	Company	Other		
Phoenix International, Inc.	PHXX	Nasdaq	8/22/2000	19,857,000	Company	Revenue recognition		
DT Industries, Inc.	DTII	Nasdaq	8/23/2000	10,107,274	Company	Securities related		
Vari-L Company, Inc.	VARL	OTC	9/12/2000	n/a	Company	Restructuring, assets, or inventory		
Rentrak Corporation	RENT	Nasdaq	9/13/2000	12,373,606	Company	Revenue recognition		
Avon Products, Inc.	AVP	NYSE	9/14/2000	245,510,000	SEC	Cost or expense		
Precept Business Service, Inc.	PBSI	Nasdaq	9/15/2000	10,153,000	Company	Restructuring, assets, or inventory		
Sykes Enterprises, Inc.	SYKE	Nasdaq	9/19/2000	41,996,844	Company	Revenue recognition		
Bion Environmental Technologies, Inc.	BION	OTC	9/28/2000	n/a	Auditor	Cost or expense		
Aspeon, Inc.	ASPEE	Nasdaq	9/29/2000	9,401,435	Company	Restructuring, assets, or inventory	Cost or expense	
Mitek Systems, Inc.	MITK	Nasdaq	9/29/2000	11,119,843	Company	Revenue recognition		
Interspeed, Inc.	ISPD	Nasdaq	10/6/2000	10,838,000	Company	Revenue recognition		
Intrenet, Inc.	INET	Nasdaq	10/13/2000	15,037,066	Company	Revenue recognition		
Sport-Haley, Inc.	SPOR	Nasdaq	10/16/2000	3,460,385	Company	Restructuring, assets, or inventory		
National Fuel Gas Company	NFG	NYSE	10/17/2000	40,173,174	Company	Reclassification	Securities related	
Omni Nutraceuticals, Inc.	ZONE	Nasdaq	10/17/2000	30,640,000	Company	Revenue recognition		
Allscripts Inc.	MDRX	Nasdaq	10/26/2000	27,900,000	Company	Revenue recognition		
First American Health Concepts, Inc.	FAH	Amex	10/27/2000	2,635,545	Company	Revenue recognition		
Alpha Pharma Inc.	ALO	NYSE	10/30/2000	47,479,000	Company	Other		

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Rent-Way, Inc.	RWY	NYSE	10/30/2000	24,475,000	Company	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Epikor Software Corporation	EPIC	Nasdaq	10/31/2000	41,409,000	Company	Other		
Pulaski Financial Corporation	PULB	Nasdaq	11/1/2000	3,024,264	Company	Cost or expense		
Wyant Corporation	WYNT	Nasdaq	11/1/2000	3,731,375	Company	Cost or expense		
Atchison Casting Corporation	FDY	NYSE	11/2/2000	7,689,347	Company	Revenue recognition	Cost or expense	Other
Detour Magazine, Inc.	DTRM	OTC	11/2/2000	n/a	SEC	Cost or expense		
Monarch Investment Properties, Inc.	MIPR	OTC	11/2/2000	n/a	SEC	Cost or expense		
Nx Networks, Inc.	NXWX	Nasdaq	11/2/2000	34,037,000	Company	Revenue recognition		
Del Global Technologies Corporation	DGTC	Nasdaq	11/6/2000	8,175,899	Company	Acquisitions and mergers	Revenue recognition	
IBP, Inc.	IBP	NYSE	11/8/2000	107,076,000	Company	Restructuring, assets, or inventory		
Lemout & Hauspie Speech Products N.V.	LHSP	Nasdaq	11/9/2000	131,354,671	?	Revenue recognition		
Harmonic Inc.	HLIT	Nasdaq	11/13/2000	57,724,000	Company	Revenue recognition		
MITY Enterprises Inc.	MITY	Nasdaq	11/13/2000	5,170,267	Company	Restructuring, assets, or inventory	Cost or expense	
Bindley Western Industries, Inc.	BDY	NYSE	11/14/2000	37,968,255	Auditor	Acquisitions and mergers		
Covad Communications Group	COVD	Nasdaq	11/14/2000	172,612,338	Company	Revenue recognition		
DocuCorp International	DOCC	Nasdaq	11/14/2000	15,009,000	Company	Revenue recognition		
eMagin Corporation	EMA	Amex	11/14/2000	25,069,143	Company	Securities related		
FFW Corporation	FFWC	Nasdaq	11/14/2000	1,424,627	Company	Other		
Northeast Indiana Bancorp	NEIB	Nasdaq	11/14/2000	1,592,461	Company	Other		
Parexel International Corporation	PRXL	Nasdaq	11/14/2000	24,650,000	Company	Other		
Potlatch Corporation	PCH	NYSE	11/14/2000	28,330,000	Company	Restructuring, assets, or inventory		
Ramp Networks, Inc.	RAMP	Nasdaq	11/14/2000	21,664,000	Company	Revenue recognition		
Source Media, Inc.	SRCM	Nasdaq	11/14/2000	17,682,000	Company	Reclassification		
BPI Packaging Technologies, Inc.	BPIE	OTC	11/17/2000	n/a	Company	Restructuring, assets, or inventory		
Travel Dynamics Inc.	TDNM	OTC	11/17/2000	n/a	Company	Reclassification		
W.R. Grace & Company	GRA	NYSE	11/17/2000	65,300,000	Company	Revenue recognition		
American Physicians Service Group, Inc.	AMPH	Nasdaq	11/20/2000	2,765,000	SEC	Other		
Chesapeake Corporation	CSK	NYSE	11/20/2000	15,100,000	Company	Restructuring, assets, or inventory	Revenue recognition	
Global Med Technologies, Inc.	GLOB	OTC	11/20/2000	n/a	Company	Cost or expense		
Northpoint Communications Group	NPNT	Nasdaq	11/20/2000	132,989,264	Company	Revenue recognition		
Lucent Technologies, Inc.	LU	NYSE	11/21/2000	3,387,200,000	Company	Revenue recognition		
Quintus Corporation	QNTS	OTC	11/22/2000	n/a	Auditor	Other		
Whitney Information Network, Inc.	RUSS	OTC	12/5/2000	n/a	Company	Cost or expense		
Good Guys, Inc.	GGUY	Nasdaq	12/7/2000	23,094,000	Company	Cost or expense		
Auburn National Bancorp	AUBN	Nasdaq	12/8/2000	3,924,573	Company	Loan-loss		
Winnebago Industries, Inc.	WGO	NYSE	12/13/2000	20,882,000	SEC	Revenue recognition		
Hamilton Bancorp	HABKE	Nasdaq	12/22/2000	10,081,147	External	Related-party transactions		
Mikohn Gaming	MIKN	Nasdaq	12/26/2000	11,072,000	Company	Revenue recognition		
AMC Entertainment	AEN	Amex	1/5/2001	4,078,889	Company	Revenue recognition		
Service Corporation International	SRV	NYSE	1/5/2001	273,966,000	Company	Revenue recognition		
TeleCorp PCS, Inc.	TLCP	Nasdaq	1/5/2001	n/a	Company	Related-party transactions		
Pennzoil-Quaker State Company	PZL	NYSE	1/16/2001	n/a	Company	Restructuring, assets, or inventory		
Online Resources Corporation	ORCC	Nasdaq	1/17/2001	11,646,321	Company	Revenue recognition		
ECI Telecom	ECIL	Nasdaq	1/22/2001	92,455,000	Company	Revenue recognition		
Proxim, Inc.	PROX	Nasdaq	1/23/2001	57,423,847	Company	Tax related	IPR&D	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
IMAX Corporation	IMAX	Nasdaq	1/24/2001	n/a	?	Revenue recognition		
Integrated Measurement Systems, Inc.	IMSC	Nasdaq	1/24/2001	8,368,000	Company	Revenue recognition		
National Steel Corporation	NS	NYSE	1/24/2001	41,288,000	Company	Cost or expense		
Westfield America, Inc.	WEA	NYSE	1/24/2001	n/a	Company	Revenue recognition		
ALZA Corporation	AZA	NYSE	1/25/2001	238,200,000	Company	Revenue recognition		
Avon Products	AVP	NYSE	1/25/2001	n/a	Company/FASB	Revenue recognition		
Wackenhut Corrections Corporation	WAK	NYSE	1/25/2001	15,000,000	?	Revenue recognition		
Guess? Inc	GES	NYSE	1/26/2001	43,832,000	Company	Restructuring, assets, or inventory		
Jones Lang LaSalle Inc.	JLL	NYSE	1/31/2001	n/a	?	Revenue recognition		
Sonus Corporation	SSN	Amex	2/1/2001	11,266,000	SEC	Revenue recognition		
Critical Path	CPTH	Nasdaq	2/2/2001	72,137,000	Company	Revenue recognition		
Hanover Compressor	HC	NYSE	2/5/2001	75,904,000	Auditor	Related-party transactions	Acquisitions and mergers	
Cheap Tickets, Inc.	CTIX	Nasdaq	2/7/2001	23,592,000	Company/FASB	Revenue recognition		
Kaneb Services, Inc.	KAB	NYSE	2/7/2001	10,855,013	Company	Securities related	Reclassification	
Dillard's, Inc.	DDS	NYSE	2/8/2001	n/a	Company	Revenue recognition		
Nice Systems	NICE	Nasdaq	2/8/2001	12,954,000	?	Revenue recognition		
Vical Inc.	VICL	Nasdaq	2/12/2001	20,014,118	?	Revenue recognition		
Team Communications	TMTV	Nasdaq	2/13/2001	14,401,300	Company	Acquisitions and mergers		
CommTouch Software Ltd	CTCH	Nasdaq	2/14/2001	15,462,000	Company	Revenue recognition		
ECI Telecom Limited	ECIL	Nasdaq	2/14/2001	93,413,000	?	Revenue recognition		
NexPub, Inc.	NEXP	OTC	2/20/2001	n/a	SEC	Unspecified		
Encad Inc.	ENCD	Nasdaq	2/21/2001	11,902,000	Company	Reclassification		
NPS Pharmaceuticals, Inc.	NPSP	Nasdaq	2/21/2001	n/a	Company	Revenue recognition		
IBP, Inc.	IBP	NYSE	2/22/2001	107,192,000	SEC	Restructuring, assets, or inventory		
Corixa Corporation	CRXA	Nasdaq	2/27/2001	40,599,000	Company	Revenue recognition		
Argosy Education Group, Inc.	ARGY	Nasdaq	3/1/2001	6,484,000	Company	Cost or expense	Other	
Gateway, Inc.	GTW	NYSE	3/1/2001	322,868,000	Company	Revenue recognition		
Kroger Company	KR	NYSE	3/5/2001	812,000,000	?	Unspecified		
GATX Corporation	GMT	NYSE	3/6/2001	n/a	Company	Other		
Lance Inc.	LNCE	Nasdaq	3/6/2001	29,029,000	Company	Unspecified		
Lands' End, Inc.	LE	NYSE	3/7/2001	n/a	Company/FASB	Revenue recognition		
True North Communications Inc.	TNO	NYSE	3/12/2001	51,431,000	SEC	Acquisitions and mergers		
Charming Shoppes, Inc.	CHRS	Nasdaq	3/13/2001	101,982,000	Company	Revenue recognition		
Landec Corporation	LNDC	Nasdaq	3/13/2001	18,357,000	Company	Revenue recognition		
META Group Inc.	METG	Nasdaq	3/14/2001	n/a	?	Revenue recognition		
Adaptive Broadband Corporation	ADAP	Nasdaq	3/15/2001	37,662,000	Company	Revenue recognition		
LeCroy Corporation	LCRY	Nasdaq	3/15/2001	9,163,000	SEC	Securities related	Revenue recognition	
Urban Outfitters, Inc.	URBN	Nasdaq	3/15/2001	n/a	FASB	Revenue recognition		
Orthodontic Centers of America, Inc.	OCA	NYSE	3/16/2001	49,948,000	SEC	Revenue recognition		
Pinnacle Holdings, Inc.	BIGT	Nasdaq	3/17/2001	48,430,593	SEC	Acquisitions and mergers		
SeaView Video Technology, Inc.	SEVU	OTC	3/19/2001	n/a	Company	Revenue recognition		
Health Risk Management, Inc.	HRM	Nasdaq	3/22/2001	4,682,000	Company	Cost or expense		
Lason Inc.	LSON	OTC	3/26/2001	n/a	Company	Other		
Aviron	AVIR	Nasdaq	3/27/2001	245,730,000	?	Revenue recognition		
Embrex Inc.	EMBX	Nasdaq	3/27/2001	8,576,000	Company	Other		
Industrial Distribution Group, Inc.	IDG	NYSE	3/28/2001	8,559,032	Company	Cost or expense		
California Amplifier, Inc.	CAMP	Nasdaq	3/29/2001	13,999,000	?	Revenue recognition	Other	

Enclosure II

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Warnaco Group, Inc.	WAC	NYSE	3/29/2001	52,874,000	Company	Revenue recognition		
Williams Controls, Inc.	WMCO	Nasdaq	3/29/2001	n/a	Company	Revenue recognition		
American Physicians Service Group, Inc.	AMPH	Nasdaq	3/30/2001	n/a	SEC	Related-party transactions		
Health Grades, Inc.	HGRD	Nasdaq	3/30/2001	21,507,758	Company	Revenue recognition		
BroadVision, Inc.	BVSN	Nasdaq	4/2/2001	273,426,000	Company	Cost or expense		
FindWhat.com	FWHT	Nasdaq	4/2/2001	17,059,326	Company	Securities related		
Mariton Technologies, Inc.	MTY	Amex	4/2/2001	7,499,000	Company	Other		
FLIR Systems, Inc.	FLIR	Nasdaq	4/3/2001	15,430,000	Company	Unspecified		
Hemisphere Biopharma, Inc.	HEB	Amex	4/3/2001	30,109,219	Company	Cost or expense		
U.S. Aggregates, Inc.	AGA	NYSE	4/3/2001	14,896,000	Company	Reclassification	Cost or expense	
Alcoa Inc.	AA	NYSE	4/5/2001	864,000,000	?	Revenue recognition		
First Data Corporation	FDC	NYSE	4/12/2001	n/a	Company	Revenue recognition		
NCI Building Systems, Inc.	NCS	NYSE	4/12/2001	18,345,000	Company	Revenue recognition		
Private Media Group, Inc.	PRVT	Nasdaq	4/16/2001	49,317,203	Auditor	Related-party transactions		
Accelerated Networks, Inc.	ACCL	Nasdaq	4/17/2001	49,573,000	Company	Revenue recognition		
Motor Club of America	MOTR	Nasdaq	4/17/2001	2,124,387	Auditor	Tax related		
Harrah's Entertainment Inc.	HET	NYSE	4/18/2001	115,080,000	?	Revenue recognition		
Cohesion Technologies, Inc.	CSO	Nasdaq	4/23/2001	9,442,000	Company/FASB	Securities related		
FreeMarkets, Inc.	FMKT	Nasdaq	4/23/2001	39,131,672	SEC	Reclassification		
Health Care Property Investors, Inc.	HCP	NYSE	4/23/2001	53,162,000	Company	Revenue recognition		
NextPath Technologies, Inc.	NPTK	OTC	4/23/2001	n/a	Company	Cost or expense		
Atchison Casting Corporation	FDY	NYSE	4/24/2001	n/a	Company	Revenue recognition		
JDS Uniphase Corporation	JDSU	Nasdaq	4/24/2001	1,322,700,000	?	Restructuring, assets, or inventory	Acquisitions and mergers	Cost or expense
Cardiac Pathways Corporation	CPWY	Nasdaq	4/25/2001	9,002,000	SEC/Auditor	Securities related		
Southern Union Company	SUG	NYSE	4/25/2001	52,424,847	Company	Related-party transactions		
Rayovac Corporation	ROV	NYSE	4/26/2001	n/a	Company/FASB	Revenue recognition		
Unify Corporation	UNFY	OTC	4/27/2001	n/a	SEC	Revenue recognition		
Dollar General Corporation	DG	NYSE	4/30/2001	335,184,000	?	Unspecified		
Ledger Capital Corporation	LEDG	Nasdaq	4/30/2001	2,417,329	?	Other		
Greka Energy Corporation	GRKA	Nasdaq	5/1/2001	4,855,047	Company	Restructuring, assets, or inventory		
J Jill Group, Inc.	JILL	Nasdaq	5/2/2001	12,566,000	Company	Revenue recognition		
Magna International Inc.	MGA	NYSE	5/2/2001	n/a	Company	Other		
NetEase.com, Inc.	NTESE	Nasdaq	5/5/2001	30,110,000	Company	Revenue recognition		
Opal Technologies, Inc.	OPALE	OTC	5/7/2001	n/a	Company	Other		
Trikon Technologies, Inc.	TRKN	Nasdaq	5/8/2001	12,500,000	Company	Revenue recognition		
Aronex Pharmaceuticals, Inc.	ARNX	Nasdaq	5/11/2001	25,974,000	Company	Revenue recognition		
Guardian International, Inc.	GIIS	OTC	5/15/2001	n/a	Company	Revenue recognition		
National Commerce Financial Corporation	NCBC	Nasdaq	5/15/2001	207,891,000	SEC	Acquisitions and mergers		
Robotic Vision Systems, Inc.	ROBV	Nasdaq	5/15/2001	35,864,000	Company	Revenue recognition		
Hamilton Bancorp	HABKE	Nasdaq	5/16/2001	10,081,147	OCC	Cost or expense		
Pre-Paid Legal Services, Inc.	PPD	NYSE	5/16/2001	21,429,000	SEC	Cost or expense		
Cyber Merchants Exchange, Inc.	CMEE	OTC	5/17/2001	n/a	?	Related-party transactions		
Bull Run Corporation	BULL	Nasdaq	5/21/2001	36,002,000	Company	Acquisitions and mergers		
ARI Network Services, Inc.	ARIS	Nasdaq	5/22/2001	6,184,000	Company	Revenue recognition		
PurchasePro.com, Inc.	PPRO	Nasdaq	5/22/2001	72,349,000	Company	Securities related		
Vicon Fiber Optics Corporation	VFOX	OTC	5/22/2001	n/a	Company	Restructuring, assets, or inventory	Cost or expense	
ConAgra Foods, Inc.	CAG	NYSE	5/23/2001	537,270,044	SEC	Revenue recognition		

Enclosure II

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U.S. Wireless Corporation	USWC	Nasdaq	5/26/2001	21,373,335	Company	Securities related		
Israel Land Development Company	ILDCY	Nasdaq	5/30/2001	n/a	Company	Securities related		
Xerox Corporation	XRX	NYSE	5/31/2001	715,374,000	Company	Related-party transactions	Cost or expense	Other
American HomePatient, Inc.	AHOM	OTC	6/8/2001	n/a	Company	Reclassification		
Chronimed, Inc.	CHMDE	Nasdaq	6/14/2001	12,315,000	Company	Revenue recognition		
Rare Medium Group, Inc.	RRRR	Nasdaq	6/26/2001	63,334,823	Company	Revenue recognition		
CellStar Corporation	CLST	Nasdaq	6/28/2001	60,142,000	Company	Revenue recognition		
Lions Gate Entertainment Corporation	LGF	Amex	6/28/2001	42,463,000	Auditor	Other		
ESPS, Inc.	ESPS	Nasdaq	7/3/2001	17,629,000	Company	Revenue recognition		
ICNB Financial Corporation	ICNB	OTC	7/6/2001	n/a	Company	Loan-loss		
LoJack Corporation	LOJN	Nasdaq	7/10/2001	15,999,211	?	Revenue recognition		
Genentech, Inc.	DNA	NYSE	7/11/2001	533,670,000	?	Revenue recognition		
Laidlaw Inc.	LDWIF	OTC	7/12/2001	n/a	?	Other		
UTStarcom, Inc.	UTSI	Nasdaq	7/12/2001	110,601,000	?	Revenue recognition		
BakBone Software Inc.	BKBOF	OTC	7/13/2001	41,760,922	Auditor	Revenue recognition		
Baldor Electric Company	BEZ	NYSE	7/16/2001	34,562,089	?	Revenue recognition		
Provident Bankshares	PBKS	Nasdaq	7/16/2001	26,461,000	Company	Loan-loss		
Centex Construction Products, Inc.	CXP	NYSE	7/17/2001	18,458,820	?	Revenue recognition		
Chromaline Corporation	CMLH	NYSE	7/17/2001	1,271,627	?	Revenue recognition		
Centex Corporation	CTX	NYSE	7/18/2001	62,289,902	?	Revenue recognition		
Harrah's Entertainment Inc.	HET	NYSE	7/18/2001	115,080,000	?	Revenue recognition		
Lufkin Industries, Inc.	LUFK	Nasdaq	7/18/2001	6,498,239	?	Revenue recognition		
IDEC Pharmaceuticals Corporation	IDPH	Nasdaq	7/19/2001	167,394,000	?	Revenue recognition		
Manitowoc Company, Inc.	MTW	NYSE	7/19/2001	24,522,524	?	Revenue recognition		
PlanetCAD, Inc.	PCD	Amex	7/19/2001	12,419,000	Company	Revenue recognition	Cost or expense	
Checkpoint Systems, Inc.	CKP	NYSE	7/24/2001	31,654,000	?	Revenue recognition		
Onyx Software Corporation	ONXS	Nasdaq	7/24/2001	40,987,000	Company	Revenue recognition		
Placer Dome Inc.	PDG	NYSE	7/24/2001	332,700,000	?	Revenue recognition		
Digital Insight Corporation	DGIN	Nasdaq	7/25/2001	29,429,000	?	Revenue recognition		
Monsanto Company	MON	NYSE	7/25/2001	263,600,000	?	Revenue recognition		
Cardiac Pathways Corporation	CPWY	Nasdaq	7/26/2001	9,002,000	?	Securities related		
Sony Corporation	SNE	NYSE	7/27/2001	920,000,000	?	Revenue recognition		
The Ackerley Group, Inc.	AK	NYSE	7/30/2001	35,098,000	?	Revenue recognition		
Sykes Enterprises, Inc.	SYKE	Nasdaq	7/30/2001	40,520,000	?	Revenue recognition		
Air Canada Inc.	ACNAF	Nasdaq	8/1/2001	140,000,000	?	Revenue recognition		
Roadhouse Grill, Inc.	GRLL	Nasdaq	8/1/2001	9,708,741	Company	Cost or expense		
Fleming Companies, Inc.	FLM	NYSE	8/1/2001	51,032,000	?	Revenue recognition		
New England Business Service, Inc.	NEB	NYSE	8/1/2001	12,708,000	?	Revenue recognition		
Wackenhut Corporation	WAK	NYSE	8/3/2001	15,400,000	?	Revenue recognition		
Dial-Thru International Corporation	DTIX	OTC	8/5/2001	11,523,403	?	Restructuring, assets, or inventory	Securities related	
PXRE Group Limited	PXT	NYSE	8/7/2001	11,501,372	?	Revenue recognition		
Anchor Gaming	SLOT	Nasdaq	8/8/2001	15,507,000	?	Revenue recognition		
Clorox Company	CLX	NYSE	8/8/2001	238,096,000	?	Revenue recognition		
VIA NET.WORKS, Inc.	VNWI	Nasdaq	8/9/2001	60,635,252	Company	Revenue recognition	Cost or expense	
Anika Therapeutics Inc.	ANIK	Nasdaq	8/14/2001	9,934,280	SEC	Revenue recognition		
Immune Response Corporation	IMNR	Nasdaq	8/14/2001	35,734,789	?	Revenue recognition		
Kindred Healthcare, Inc.	KIND	OTC	8/14/2001	16,533,000	?	Cost or expense		

Enclosure II

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MasTec Inc.	MTZ	NYSE	8/14/2001	47,787,000	?	Restructuring, assets, or inventory	Other	
Reader's Digest Association, Inc.	RDA	NYSE	8/14/2001	101,900,000	?	Revenue recognition		
Hollywood Casino Corporation	HWD	Amex	8/16/2001	25,002,550	?	Revenue recognition		
NESCO, Inc.	NESC	Nasdaq	8/16/2001	9,724,862	Company	Revenue recognition		
Riviana Foods Inc.	RVFD	Nasdaq	8/16/2001	14,131,000	?	Cost or expense		
Net4Music Inc.	NMUS	Nasdaq	8/16/2001	20,985,799	SEC	Acquisitions and mergers		
Donnelly Corporation	DON	NYSE	8/20/2001	10,388,082	?	Restructuring, assets, or inventory		
Minuteman International, Inc.	MMAN	Nasdaq	8/20/2001	3,568,385	Company	Revenue recognition		
Webb Interactive Services, Inc.	WEBB	Nasdaq	8/20/2001	10,872,058	?	Securities related		
Southwest Securities Group, Inc.	SWS	NYSE	8/21/2001	17,281,079	?	Securities related		
Derma Sciences, Inc.	DSCI	OTC	8/22/2001	4,445,805	?	Securities related		
Lancaster Colony Corporation	LANC	Nasdaq	8/22/2001	37,230,000	?	Revenue recognition		
Warnaco Group, Inc.	WACGQ	OTC	8/22/2001	52,873,637	Company	Other		
Krispy Kreme Doughnuts, Inc.	KKD	NYSE	8/23/2001	58,601,000	?	Revenue recognition		
Learn2, Inc.	LTWO	OTC	8/23/2001	52,881,618	?	Revenue recognition		
Hayes Lemmerz International, Inc.	HAZ	NYSE	9/5/2001	28,456,000	Company	Restructuring, assets, or inventory	Unspecified	
Campbell Soup Company	CPB	NYSE	9/6/2001	411,000,000	?	Revenue recognition		
Corel Corporation	CORL	Nasdaq	9/7/2001	73,746,000	Company	Cost or expense		
Wallace Computer Services, Inc.	WCS	NYSE	9/12/2001	41,408,000	?	Revenue recognition		
Banner Corporation	BANR	Nasdaq	9/17/2001	11,663,000	Company	Other		
Centennial Communications Corporation	CYCL	Nasdaq	9/20/2001	95,183,000	?	Cost or expense	Revenue recognition	
Kennametal Inc.	KMT	NYSE	9/21/2001	31,435,000	?	Restructuring, assets, or inventory		
Herman Miller, Inc.	MLHR	Nasdaq	9/24/2001	75,643,175	?	Revenue recognition		
Dean Foods Company	DF	NYSE	9/25/2001	36,603,967	?	Revenue recognition		
Vans, Inc.	VANS	Nasdaq	9/25/2001	18,257,849	?	Revenue recognition		
SCB Computer Technology, Inc.	SCBI	OTC	9/26/2001	25,190,000	Company	Unspecified		
Energy West, Inc.	EWST	Nasdaq	9/27/2001	2,513,484	?	Cost or expense		
Fortune Brands, Inc.	FO	NYSE	10/18/2001	156,100,000	?	Revenue recognition		
Midland Company	MLAN	Nasdaq	10/18/2001	8,879,893	?	Restructuring, assets, or inventory		
Tyco International Limited	TYC	NYSE	10/18/2001	1,999,700,000	?	Revenue recognition		
Andrew Corporation	ANDW	Nasdaq	10/22/2001	81,840,000	?	Cost or expense		
CellStar Corporation	CLST	Nasdaq	10/22/2001	60,142,000	Company	Revenue recognition		
Pre-Paid Legal Services, Inc.	PPD	NYSE	10/22/2001	21,586,000	SEC	Revenue recognition		
Lafarge North America Inc.	LAF	NYSE	10/23/2001	72,982,000	?	Cost or expense		
Lucent Technologies Inc.	LU	NYSE	10/23/2001	3,416,300,000	?	Revenue recognition		
Avnet, Inc.	AVT	NYSE	10/25/2001	117,993,000	?	Restructuring, assets, or inventory		
Beyond.com Corporation	BYND	Nasdaq	10/25/2001	3,305,000	?	Other		
Cambior Inc.	CBJ	Amex	10/25/2001	109,845,550	?	Securities related		
Cincinnati Financial Corporation	CINF	Nasdaq	10/25/2001	161,846,000	?	Other		
Cohu, Inc.	COHU	Nasdaq	10/25/2001	20,470,000	?	Revenue recognition		
Varian, Inc.	VARI	Nasdaq	10/25/2001	34,570,000	?	Revenue recognition		
Western Digital Corporation	WDC	NYSE	10/25/2001	191,624,000	?	Revenue recognition		
Stolt-Nielsen S.A.	SNSA	Nasdaq	10/26/2001	78,258,198	?	Reclassification		
Century Business Services, Inc.	CBIZ	Nasdaq	10/29/2001	94,919,000	?	Revenue recognition		
High Speed Net Solutions, Inc.	HSNS	OTC	10/31/2001	36,392,201	SEC	Acquisitions and mergers		

Enclosure II

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Homestake Mining Company	HM	NYSE	10/31/2001	265,096,000	SEC	Reclassification		
Semtool, Inc.	SMTL	Nasdaq	10/31/2001	28,386,000	?	Revenue recognition		
Reynolds and Reynolds Company	REY	NYSE	11/1/2001	73,109,000	?	Reclassification		
Northrop Grumman Corporation	NOC	NYSE	11/2/2001	85,793,930	?	Revenue recognition		
Enron Corporation	ENE	NYSE	11/8/2001	761,000,000	?	Related-party transactions	Reclassification	
Shurgard Storage Centers, Inc.	SHU	NYSE	11/8/2001	30,925,006	Auditor	Related-party transactions		
Brightpoint, Inc.	CELL	Nasdaq	11/13/2001	55,826,000	SEC	Cost or expense		
Applied Materials, Inc.	AMAT	Nasdaq	11/14/2001	818,209,000	?	Revenue recognition		
Hewlett-Packard Company	HWP	NYSE	11/14/2001	1,963,000,000	?	Revenue recognition		
Parallel Petroleum Corporation	PLLL	Nasdaq	11/14/2001	20,453,902	?	Revenue recognition		
Advanced Remote Communication Solutions Inc.	BTRK	OTC	11/15/2001	21,261,627	?	Revenue recognition		
eGames, Inc.	EGAM	OTC	11/16/2001	9,989,337	Auditor	Revenue recognition		
Daw Technologies, Inc.	DAWK	Nasdaq	11/19/2001	3,759,303	Company	Other		
Paulson Capital Corporation	PLCC	Nasdaq	11/19/2001	3,202,080	SEC	Securities related		
StarMedia Network, Inc.	STRM	Nasdaq	11/19/2001	70,411,071	Company	Revenue recognition		
Westvaco Corporation	W	NYSE	11/20/2001	101,942,000	?	Cost or expense		
HALO Industries Inc.	HMLQ	OTC	11/21/2001	n/a	?	Revenue recognition		
MERANT PLC	MRNT	Nasdaq	11/27/2001	139,952,000	?	Restructuring, assets, or inventory		
SRI/Surgical Express, Inc.	STRC	Nasdaq	11/27/2001	6,789,000	Company	Revenue recognition		
Credence Systems Corporation	CMOS	Nasdaq	11/28/2001	60,233,000	?	Revenue recognition		
Toro Company	TTC	NYSE	12/5/2001	12,500,000	?	Cost or expense		
Method Products Corporation	MTDP	OTC	12/7/2001	39,983,285	Company	Revenue recognition	Securities related	
Angiotech Pharmaceuticals, Inc.	ANPI	Nasdaq	12/11/2001	15,414,000	?	Revenue recognition		
Cantel Medical Corporation	CNTL	Nasdaq	12/12/2001	6,578,000	?	Reclassification		
Take-Two Interactive Inc.	TTWO	Nasdaq	12/18/2001	37,896,000	?	Revenue recognition		
Concord Camera Corporation	LENS	Nasdaq	12/18/2001	27,421,023	?	Revenue recognition		
Woodhead Industries, Inc.	WDHD	Nasdaq	12/18/2001	11,838,000	?	Restructuring, assets, or inventory		
Actuant Corporation	ATU	NYSE	12/19/2001	9,268,000	?	Restructuring, assets, or inventory		
Rock-Tenn Company	RKT	NYSE	12/19/2001	33,835,000	Company	Other		
Homestore.com, Inc.	HOMS	Nasdaq	12/21/2001	117,565,000	Company	Unspecified		
MCK Communications, Inc.	MCKC	Nasdaq	12/21/2001	20,213,000	?	Revenue recognition		
KCS Energy, Inc.	KCS	NYSE	12/31/2001	34,986,000	Auditor	Securities related		
Xplore Technologies Corporation	XLRTF	OTC	1/7/2002	n/a	Company/Auditor	Revenue recognition		
Photon Dynamics, Inc.	PHTN	Nasdaq	1/16/2002	15,746,000	Company/SEC	Revenue recognition		
Dover Corporation	DOV	NYSE	1/21/2002	203,818,000	Company	Restructuring, assets, or inventory		
AvantGo, Inc.	AVGO	Nasdaq	1/22/2002	34,946,000	Company	Revenue recognition		
GenCorp Inc.	GY	NYSE	1/22/2002	43,044,000	?	Restructuring, assets, or inventory	Reclassification	
Del Monte Foods Company	DLM	NYSE	1/24/2002	52,790,908	Company	Securities related		
Viad Corporation	VVI	NYSE	1/24/2002	86,728,000	Company/Auditor	Restructuring, assets, or inventory	Cost or expense	
Exelon Corporation	EXC	NYSE	1/28/2002	323,000,000	Company	Restructuring, assets, or inventory		
Advanced Magnetics, Inc.	AVM	Amex	1/29/2002	6,700,691	Company	Securities related		
Alliant Energy Corporation	LNT	NYSE	1/29/2002	89,780,585	SEC	Securities related		
Anadarko Petroleum Corporation	APC	NYSE	1/29/2002	263,000,000	Company	Other		
The PNC Financial Services Group, Inc.	PNC	NYSE	1/29/2002	285,000,000	External	Related-party transactions	Loan-loss	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Northwest Bancorp, Inc.	NWSB	Nasdaq	1/31/2002	47,944,142	Company	Acquisitions and mergers		
Qiao Xing Universal Telephone, Inc.	XING	Nasdaq	1/31/2002	11,878,000	Company	Securities related	Tax related	
United States Lime & Minerals, Inc.	USLM	Nasdaq	1/31/2002	5,799,845	?	Other		
Enterasys Network, Inc.	ETS	NYSE	2/1/2002	128,988,000	SEC	Revenue recognition		
L90, Inc.	LNYTE	Nasdaq	2/4/2002	24,992,000	?	Related-party transactions	Revenue recognition	
Pennzoil-Quaker State Company	PZL	NYSE	2/5/2002	81,482,000	Company	Other		
Reliant Energy, Inc.	REI	NYSE	2/5/2002	297,166,000	?	Reclassification		
Reliant Resources, Inc.	RRI	NYSE	2/5/2002	290,036,000	Company	Reclassification		
Allied Irish Banks PLC	AIB	NYSE	2/6/2002	71,000,000	Company	Other		
Cornell Companies	CRN	NYSE	2/6/2002	12,952,000	Auditor	Revenue recognition	Securities related	
Escalon Medical Corporation	ESMC	Nasdaq	2/8/2002	3,385,263	External	Acquisitions and mergers	Reclassification	
Phar-Mor, Inc.	PMORQ	OTC	2/8/2002	10,758,441	Company	Restructuring, assets, or inventory		
Pyramid Breweries Inc.	PMID	Nasdaq	2/8/2002	8,112,136	Company	Cost or expense	Tax related	
Baltimore Technologies PLC	BALTY	OTC	2/12/2002	n/a	Company	Revenue recognition		
eDiets.com, Inc.	EDET	OTC	2/12/2002	17,706,000	?	Revenue recognition		
Hub Group, Inc.	HUBG	Nasdaq	2/12/2002	7,708,546	Company	Unspecified		
Eagle Building Technologies, Inc.	EGBT	Nasdaq	2/14/2002	5,952,500	Company/SEC	Other		
NVIDIA Corporation	NVDA	Nasdaq	2/14/2002	182,565,000	Company/SEC	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Petroleum Geo-Services ASA	PGO	NYSE	2/14/2002	103,345,987	Company	Revenue recognition	Tax related	
Raining Data Corporation	RDTA	Nasdaq	2/14/2002	15,720,711	Company/Auditor	Acquisitions and mergers	Securities related	
Almost Family, Inc.	AFAM	Nasdaq	2/15/2002	3,006,736	Company/Auditor	Cost or expense		
Measurement Specialties, Inc.	MSS	Amex	2/15/2002	11,928,000	Company	Restructuring, assets, or inventory	Revenue recognition	
Pharmaceutical Resources, Inc.	PRX	NYSE	2/19/2002	32,868,000	SEC	Securities related		
The PNC Financial Services Group, Inc.	PNC	NYSE	2/19/2002	285,000,000	Company	Revenue recognition		
Computer Associates International, Inc.	CA	NYSE	2/19/2002	n/a	Company	Revenue recognition		
Avista Corporation	AVA	NYSE	2/20/2002	47,759,000	External	Cost or expense		
PG&E Corporation	PCG	NYSE	2/21/2002	368,000,000	Company	Related-party transactions	Reclassification	
USABancShares.com, Inc.	USAB	Nasdaq	2/21/2002	5,555,000	Company/SEC	Reclassification		
Foamex International	FMXI	Nasdaq	2/25/2002	n/a	SEC	Revenue recognition	Cost or expense	
Hanover Compressor Company	HC	NYSE	2/26/2002	82,190,000	Company/Auditor	Related-party transactions	Acquisitions and mergers	Revenue recognition
eFunds Corporation	EFDS	Nasdaq	3/4/2002	47,806,000	Company	Acquisitions and mergers		
FiberNet Telecom Group, Inc.	FTGX	Nasdaq	3/4/2002	62,212,000	?	Restructuring, assets, or inventory	Revenue recognition	
Rotonics Manufacturing Inc.	RMI	Amex	3/6/2002	12,766,944	?	Cost or expense		
FloridaFirst Bancorp, Inc.	FFBK	Nasdaq	3/7/2002	5,413,000	Company	Securities related		
NuWay Energy Inc.	NWAY	Nasdaq	3/11/2002	5,594,004	?	Revenue recognition	Securities related	
Performance Food Group Company	PFGC	Nasdaq	3/11/2002	45,411,000	Company	Revenue recognition	Cost or expense	
Minuteman International, Inc.	MMAN	Nasdaq	3/12/2002	3,587,245	?	Restructuring, assets, or inventory	Revenue recognition	Cost or expense
Corpro Companies, Inc.	CO	Amex	3/20/2002	8,199,000	Company	Securities related	Revenue recognition	
Cost-U-Less, Inc.	CULS	Nasdaq	3/21/2002	3,608,512	?	Other	Reclassification	
Restoration Hardware, Inc.	RSTO	Nasdaq	3/21/2002	29,246,000	SEC	Revenue recognition		
Flagstar Bancorp, Inc.	FBC	NYSE	3/22/2002	30,593,000	?	Securities related		
PAB Bankshares Inc.	PAB	Amex	3/22/2002	9,466,108	?	Securities related	Loan-loss	
Omega Protein Corporation	OME	NYSE	3/26/2002	24,848,000	?	Restructuring, assets, or inventory	Reclassification	
Hanover Compressor Company	HC	NYSE	3/28/2002	82,190,000	?	Cost or expense		
ACTV, Inc.	IATV	Nasdaq	3/28/2002	56,862,945	?	Tax related	Securities related	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Zapata Corporation	ZAP	NYSE	3/28/2002	2,396,000	?	Restructuring, assets, or inventory		
Calpine Corporation	CPN	NYSE	3/29/2002	307,332,000	?	Other		
BroadVision, Inc.	BVSN	Nasdaq	4/1/2002	285,061,000	Company	Revenue recognition		
Del Global Technologies Corporation	DGTC	OTC	4/1/2002	7,847,515	Company	Restructuring, assets, or inventory	Cost or expense	
Gemstar-TV Guide International, Inc.	GMST	Nasdaq	4/1/2002	n/a	SEC	Revenue recognition		
Input/Output, Inc.	IO	NYSE	4/1/2002	n/a	Company	Reclassification		
Seitel, Inc.	SEI	NYSE	4/1/2002	n/a	Company	Revenue recognition		
Superior Financial Corporation	SUFI	Nasdaq	4/1/2002	n/a	Company/Auditor	Reclassification		
Xerox Corporation	XRX	NYSE	4/1/2002	n/a	SEC	Revenue recognition		
Akorn Inc.	AKRN	Nasdaq	4/2/2002	n/a	SEC	Other	Cost or expense	
American Physicians Service Group, Inc.	AMPH	Nasdaq	4/5/2002	n/a	Auditor	Reclassification		
Barrett Business Services, Inc.	BBSI	Nasdaq	4/7/2002	n/a	?	Cost or expense		
United Pan-Europe Communications N.V.	UPCOY	Nasdaq	4/12/2002	n/a	Company	Securities related		
Foster Wheeler Limited	FWC	NYSE	4/12/2002	n/a	?	Cost or expense		
Gerber Scientific, Inc.	GRB	NYSE	4/15/2002	n/a	SEC	Restructuring, assets, or inventory		
iGo Corporation	IGOC	Nasdaq	4/15/2002	n/a	Company	Revenue recognition	Cost or expense	
Advanced Remote Communication Solutions Inc.	BTRK	OTC	4/16/2002	n/a	Company	Revenue recognition	Cost or expense	
Kraft Foods Inc.	KFT	NYSE	4/16/2002	n/a	?	Revenue recognition		
SeaView Video Technology, Inc.	SEVU	OTC	4/16/2002	n/a	Company	Securities related	Other	
Metromedia Fiber Network, Inc.	MFNX	Nasdaq	4/17/2002	n/a	Auditor	Revenue recognition	Cost or expense	
Williams-Sonoma Inc.	WSM	NYSE	4/17/2002	n/a	Company/SEC	Revenue recognition		
DuPont Company	DDS	NYSE	4/23/2002	n/a	Company	Acquisitions and mergers		
Monsanto Company	MON	NYSE	4/24/2002	n/a	?	Restructuring, assets, or inventory		
DOV Pharmaceutical, Inc.	DOVP	Nasdaq	4/25/2002	n/a	Company	Related-party transactions		
Network Associates, Inc.	NET	NYSE	4/25/2002	n/a	Company	Reclassification		
Great Pee Dee Bancorp, Inc.	PEDE	Nasdaq	4/29/2002	n/a	FASB	Acquisitions and mergers		
Star Buffet, Inc.	STRZ	Nasdaq	4/30/2002	n/a	Company	Cost or expense		
Kmart Corporation	KM	NYSE	5/1/2002	n/a	Company/SEC	Revenue recognition		
Adelphia Communications Corporation	ADLAC	Nasdaq	5/2/2002	n/a	Company/SEC	Related-party transactions		
Haemonetics Corporation	HAE	NYSE	5/2/2002	n/a	Company	Acquisitions and mergers		
Imperial Tobacco Group PLC	ITY	NYSE	5/2/2002	n/a	Company	Tax related		
Key Production Company, Inc.	KP	NYSE	5/6/2002	n/a	Company	Restructuring, assets, or inventory		
Peregrine Systems, Inc.	PRGN	Nasdaq	5/6/2002	n/a	Auditor	Revenue recognition		
Creo Inc.	CREO	Nasdaq	5/7/2002	n/a	Company	Securities related		
The Hain Celestial Group, Inc.	HAIN	Nasdaq	5/7/2002	n/a	Company	Reclassification		
Smart & Final Inc.	SMF	NYSE	5/7/2002	n/a	?	Revenue recognition		
ImmunoGen, Inc.	IMGN	Nasdaq	5/9/2002	n/a	Company	Revenue recognition		
Phillips Petroleum Company	P	NYSE	5/10/2002	n/a	?	Restructuring, assets, or inventory		
Reliant Resources, Inc.	RRI	NYSE	5/13/2002	n/a	Company	Related-party transactions	Revenue recognition	
Drexler Technology Corporation	DRXR	Nasdaq	5/14/2002	n/a	Company	Revenue recognition		
Edison Schools Inc.	EDSN	Nasdaq	5/14/2002	n/a	SEC	Reclassification		
I/Omagic Corporation	IOMC	OTC	5/14/2002	n/a	Company	Revenue recognition		
Medis Technologies, Limited	MDTL	Nasdaq	5/14/2002	n/a	Company	Other		
Univision Communications Inc.	UVN	NYSE	5/14/2002	n/a	Company	Related-party transactions		
CMS Energy Corporation	CMS	NYSE	5/15/2002	n/a	Company	Related-party transactions	Revenue recognition	

Enclosure II

Company Name	Ticker Symbol	Market Listing	Date	Shares Outstanding	Prompter	Coded Reason	Coded Reason	Coded Reason
Eidos PLC	EIDSY	Nasdaq	5/15/2002	n/a	Company	Securities related	Cost or expense	
Fields Technologies, Inc.	FLDT	OTC	5/15/2002	n/a	Company	Securities related		
Stratus Properties Inc.	STRS	Nasdaq	5/15/2002	n/a	?	Securities related		
OneSource Technologies, Inc.	OSRC	OTC	5/16/2002	n/a	Company	Cost or expense	Securities related	
Dillard's, Inc.	DDS	NYSE	5/17/2002	n/a	?	Restructuring, assets, or inventory		
JNI Corporation	JNIC	Nasdaq	5/20/2002	n/a	Company	Revenue recognition		
Peregrine Systems, Inc.	PRGN	Nasdaq	5/23/2002	n/a	SEC	Unspecified		
Cognos, Inc.	COGN	Nasdaq	5/28/2002	n/a	?	Other		
Hometown Auto Retailers Inc.	HCAR	OTC	5/28/2002	n/a	Company	Restructuring, assets, or inventory	Revenue recognition	Reclassification
Avanex Corporation	AVNX	Nasdaq	5/29/2002	n/a	?	Cost or expense		
Lantronix, Inc.	LTRXE	Nasdaq	5/30/2002	n/a	Company	Revenue recognition		
EOTT Energy Partners, L.P.	EOT	NYSE	5/31/2002	n/a	SEC	Other		
Flow International Corporation	FLOW	Nasdaq	5/31/2002	n/a	Company	Cost or expense		
Transmation, Inc.	TRNS	Nasdaq	6/5/2002	n/a	?	Restructuring, assets, or inventory		
Standard Commercial Corporation	STW	NYSE	6/6/2002	n/a	?	Related-party transactions		
Vail Resorts, Inc.	MTN	NYSE	6/6/2002	n/a	Auditor	Revenue recognition		
Collins & Aikman Corporation	CKC	NYSE	6/7/2002	n/a	?	Acquisitions and mergers		
FFP Marketing Company, Inc.	FMM	Amex	6/10/2002	n/a	Company	Revenue recognition	Cost or expense	
CIT Group Inc.	CIT	NYSE	6/12/2002	n/a	?	Restructuring, assets, or inventory		
HPSC, Inc.	HDR	Amex	6/17/2002	n/a	Company	Other		
Sybron Dental Specialties, Inc.	SYD	NYSE	6/18/2002	n/a	?	Restructuring, assets, or inventory		
Supervalu Inc.	SVU	NYSE	6/25/2002	n/a	Company	Other		
WorldCom, Inc.	WCOME	Nasdaq	6/25/2002	n/a	Company	Cost or expense		

Source: GAO.

Legend

N/A = Not available

? = Unknown

Note: GAO analysis of various documents.

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