



SEC Today

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current filings, and the SEC News Digest*

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Law Professors Say Retirement Benefits Obscure Executive Compensation

Harvard Law professor Lucian Bebchuk, Berkeley Law professor Jesse Fried and law clerk Robert Jackson, Jr., in a comment letter to the SEC in response to its executive compensation proposal, said their analysis does not find that the heavy use of retirement benefits is an efficient compensation tool. They raised concerns that retirement benefits may be used because they are relatively difficult for investors to measure, and said the SEC's proposal would eliminate the existing distortions that companies may take advantage of when granting retirement benefits. If retirement benefits become as transparent to investors as other forms of compensation, Bebchuk and his colleagues believe that companies will reduce their use. If that is not the case, the disclosure requirements will at least ensure that the benefits were not influenced by the ability to obscure their true amounts.

The SEC's rules do not currently require companies to report a monetary value for executives' pension plans. Bebchuk's and Jackson's 2005 study on executive pensions found that this omission gives a substantially distorted view of executive pay. Their study analyzed the pension arrangements of S&P 500 company CEOs that were near retirement age or had left their positions during 2003 and the first half of 2004. Two-thirds of the CEOs that had pension plans had plans with a median actuarial value of \$15 million. The median CEO had a pension plan worth twice as much as the aggregate salary that was received during the CEOs' service. When pension values were included, the median percentage of CEOs' total compensation increased from 15% to 39%.

The omission of pension plan values, according to the pension study findings, leads to a significant underestimation of the amount of executive pay,

severe distortions in comparisons of executive pay packages and a significant overestimation of the extent to which the pay is linked to performance.

Bebchuk and his colleagues also found that standard deferred compensation arrangements may provide substantial undisclosed benefits. Companies are not required to disclose the gains that executives make from shifting the tax liability on investment gains to their companies. Companies generally do not disclose the amount that is credited to executives' deferred compensation plans, they noted, so investors are unable to estimate the magnitude of "stealth compensation" provided through these arrangements.

Bebchuk, Fried and Jackson strongly believe that disclosure should not be limited to "above market" earnings on the amounts invested in deferred compensation plans. Executives receive a substantial benefit at the expense of their companies when plans provide market returns, they observed. The investment gains in deferred compensation arrangements accumulate tax-free while the tax liability is shifted to the company. They recommended that companies disclose the earnings into two columns, one to report above market earnings and the other to report market earnings.

Bebchuk and his colleagues said the actuarial value of pension plans should be included in the total compensation figures. They said it would also be desirable to require firms to disclose in a supplemental table the components of the "all other compensation" figure since it can be quite substantial at some companies. The breakdown would give investors a better understanding of the compensation package if they receive information about pension plans, deferred compensation plans and other sources that are included in that figure.

The authors also recommended a table disclosing the value of annual pension benefits. This figure constitutes a substantial percentage of total compensation for many companies, based on their studies. They recommended a column disclosure of the actuarial value of the pension plan at the end of the company's fiscal year.

Bebchuk and his colleagues also raised concerns that, under the proposal, companies would not have

to include the value of post-retirement perks that have been contractually promised to executives. Companies may shift compensation to post-retirement perks to avoid disclosure, they explained. The authors referred to the case of Jack Welch as an example of the substantial post-retirement perks that may be offered. They recommended that companies be required to report the estimated value of these post-retirement commitments.

Securities Act Registrations

The following registration statements have been filed with the SEC under the Securities Act of 1933. Each entry includes the form; registration number; name of issuer; date filed; description of business (or, for Forms S-8, description of plan); address; telephone number; whether the registration is new issue or shelf registration (Y=Yes, N=No); type, number and value of securities registered; issuer's counsel; managing underwriter; and underwriter's counsel. An asterisk (*) after a Y indicates that the registration is for an initial public offering. The underwriter and underwriter's counsel will be listed only when named in the registration.

- (N-2) 333-133365 Nuveen Real Estate Income Fund 4-18-2006

equity & debt securities of REIT issuers
333 W. Wacker Dr., Chicago, IL, 60606
(312)917-7700 NEW ISSUE: Y SHELF: N
taxable auctioned preferred / 40 / \$1,000,000
Issuer's Counsel: Vedder Price

- (S-3) 333-133366 GenVec, Inc. 4-18-2006

developer of gene-based therapeutic products
65 W. Watkins Mill Rd., Gaithersburg, MD, 20878
(240)632-0740 NEW ISSUE: N SHELF: Y
common / 13,255,050 / \$27,437,954
Issuer's Counsel: Arnold Porter

- (S-1) 333-133367 NewPage Holding Corp. 4-18-2006

holding co.-paper manufacturer
Courthouse Plaza, NE, Dayton, OH, 45463
(877)855-7243 NEW ISSUE: Y* SHELF: N
common / indefinite / \$300,000,000
Issuer's Counsel: Schulte Roth
Underwriter: Goldman, Sachs & Co.
Underwriter's Counsel: Latham Watkins

- (S-8) 333-133368 Vanda Pharmaceuticals Inc. 4-18-2006

equity incentive plan
9605 Medical Center Dr., #300, Rockville, MD, 20850
(240)599-4500 NEW ISSUE: N SHELF: N
common / 1,500,000 / \$12,915,000

- (S-8) 333-133369 Wachovia Corp. 4-18-2006

special deferral plan for select employees
1 Wachovia Center, Charlotte, NC, 28288-0013
(704)374-6565 NEW ISSUE: N SHELF: N
deferred obligations / 30,000,000 / \$30,000,000

- (S-3) 333-133370 Oscient Pharmaceuticals Corp. 4-19-2006

pharmaceutical & medical diagnostic products discovery operations
1000 Winter St., #2200, Waltham, MA, 02453
(781)398-2300 NEW ISSUE: N SHELF: Y
common / 27,233,176 / \$46,160,233
Issuer's Counsel: Ropes Gray

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- (F-3) 333-133371 ICON plc 4-19-2006
provider of clinical R& D services for the biotech industry
South County Business Park, Leopardstown, Dublin, Ireland, 18
353-1-216-1100 NEW ISSUE: N SHELF: Y
ordinary / 1,096,054 / \$52,775,000
ordinary-selling shareholders / 1,500,000 / \$72,225,000
Issuer's Counsel: Cahill Gordon
- (S-3) 333-133372 Hana Biosciences, Inc. 4-19-2006
developer of biopharmaceutical products to treat cancer
400 Oyster Point Blvd., #215, South San Francisco, CA, 94080
(650)588-6404 NEW ISSUE: N SHELF: Y
common / indefinite / \$75,000,000
Issuer's Counsel: Maslon Edelman
- (S-3) 333-133373 Verso Technologies, Inc. 4-19-2006
information technology (IT) migration solutions provider
400 Galleria Pkwy., #200, Atlanta, GA, 30339
(678)589-3500 NEW ISSUE: N SHELF: Y
common / 11,506,098 / \$14,497,683
Issuer's Counsel: Rogers Hardin
- (S-3) 333-133374 GFI Group, Inc. 4-19-2006
over-the-counter derivatives inter-dealer broker
100 Wall St., New York, NY, 10005
(212)968-4100 NEW ISSUE: N SHELF: N
common / 3,393,127 / \$188,182,823
Issuer's Counsel: Milbank Tweed
Underwriter: Merrill Lynch, Pierce, Fenner & Smith
Underwriter's Counsel: Dewey Ballantine
- (S-1MEF) 333-133375 Warrior Energy Services Corp. 4-18-2006
oil & gas service co.
100 Rosecrest Lane, Columbus, MS, 39701
(662)329-1047 NEW ISSUE: N SHELF: N
common / indefinite / \$36,995,500
Issuer's Counsel: Baker Botts
Underwriter's Counsel: Andrews Kurth
- (S-3ASR) 333-133376 Chemtura Corp. 4-19-2006
specialty chemical & polymer processing equipment manufacturer
199 Benson Rd., Middlebury, CT, 06749
(203)573-2000 NEW ISSUE: Y SHELF: Y
sr. debt securities & guarantees / 500,000,000 / \$500,000,000
Issuer's Counsel: Skadden Arps
- (SB-2) 333-133377 Cytation Corp. 4-19-2006
manufacturer of factory-built homes
4902 Eisenhower Blvd., #185, Tampa, FL, 33634
(813)885-5998 NEW ISSUE: N SHELF: Y
common / 43,767,756 / \$123,862,749
Issuer's Counsel: Bush Ross
- (S-3) 333-133378 SPSS, Inc. 4-19-2006
global provider of predictive analytics technology & services
233 S. Wacker Dr., Chicago, IL, 60606
(312)651-3000 NEW ISSUE: N SHELF: Y
common & debt securities / indefinite / \$200,000,000
Issuer's Counsel: Mayer Brown
- (S-8) 333-133379 Greenville First Bancshares, Inc. 4-19-2006
stock incentive plan
112 Haywood Rd., Greenville, SC, 29607
(864)679-9000 NEW ISSUE: N SHELF: N
common & interests / 410,000 / \$9,471,000
Issuer's Counsel: Nelson Mullins
- (N-4) 333-133380 NML Variable Annuity Account A 4-19-2006
individual flexible payment variable annuity contracts
720 E. Wisconsin Ave., Milwaukee, WI, 53202
(414)271-1444 NEW ISSUE: Y SHELF: N
interests / indefinite / \$0
Underwriter: Northwestern Mutual Life Insurance Co.
(depositor)
- (N-4) 333-133381 NML Variable Annuity Account C 4-19-2006
individual flexible payment deferred variable annuity contracts
720 E. Wisconsin Ave., Milwaukee, WI, 53202
(414)271-1444 NEW ISSUE: Y SHELF: N
interests / indefinite / \$0
Underwriter: Northwestern Mutual Life Insurance Co.
(depositor)
- (S-1) 333-133382 Noble Romans, Inc. 4-19-2006
franchisor for non-traditional & co-branded foodservice operation
1 Virginia Ave., #800, Indianapolis, IN, 46204
(317)634-3377 NEW ISSUE: N SHELF: Y
common / 2,269,750 / \$2,201,657
Issuer's Counsel: Thompson Coburn
- (S-4) 333-133383 SunGard Data Systems, Inc. 4-19-2006
exchange offer
680 E. Swedesford Rd., Wayne, PA, 19087
(484)582-2000 NEW ISSUE: Y SHELF: N
sr. notes & guarantees / 1,600,000,000 / \$1,600,000,000
sr. floating rate notes & guarantees / 400,000,000 / \$400,000,000
sr. sub. notes & guarantees / 1,000,000,000 / \$1,000,000,000
Issuer's Counsel: Simpson Thacher
- (S-8) 333-133384 Buckle, Inc. 4-19-2006
restricted stock plan
2407 W. 24th St., Kearney, NE, 68845-4915
(308)236-8491 NEW ISSUE: N SHELF: N
common & interests / 200,000 / \$8,091,000
Issuer's Counsel: Cline Williams
- (S-8) 333-133385 USANA Health Sciences, Inc. 4-19-2006
equity incentive award plan
3838 W. Pkwy. Blvd., Salt Lake City, UT, 84120
(801)954-7100 NEW ISSUE: N SHELF: N
common / 5,000,000 / \$201,825,000
Issuer's Counsel: Durham Jones

- (S-4) 333-133386 Atlas Pipeline Partners, L.P. 4-19-2006
exchange offer
311 Rouser Rd., Moon Township, PA, 15108
(412)262-2830 NEW ISSUE: Y SHELF: N
Ser. B sr. notes & guarantees / 250,000,000 / \$250,000,000
Issuer's Counsel: Ledgewood
- (S-1) 333-133387 Sunesis Pharmaceuticals, Inc. 4-19-2006
commercialization of small molecule therapeutics
341 Oyster Point Blvd., South San Francisco, CA, 94080
(650)266-3500 NEW ISSUE: N SHELF: Y
common / 9,420,291 / \$60,478,268
Issuer's Counsel: Latham Watkins
- (S-8) 333-133388 Valspar Corp. 4-19-2006
stock option plan
1101 S. 3rd St., Minneapolis, MN, 55415
(612)332-7371 NEW ISSUE: N SHELF: N
common / 25,000,000 / \$139,400,000
Issuer's Counsel: Maslon Edelman
- (S-8) 333-133389 Calgon Carbon Corp. 4-19-2006
stock option plan
P.O. Box 717, Pittsburgh, PA, 15230-0717
(412)787-6700 NEW ISSUE: N SHELF: N
common / 1,500,000 / \$9,772,500
Issuer's Counsel: Reed Smith
- (S-8) 333-133390 BancorpSouth, Inc. 4-19-2006
salary deferral-profit sharing employee stock ownership plan
1 Mississippi Plaza, 201 S. Spring St., Tupelo, MS, 38804
(662)680-2000 NEW ISSUE: N SHELF: Y
common, interests & preferred rights / 1,000,000 /
\$23,760,000
Issuer's Counsel: Waller Lansden
- (S-8) 333-133391 Calgon Carbon Corp. 4-19-2006
non-employee directors stock option plan
P.O. Box 717, Pittsburgh, PA, 15230-0717
(412)787-6700 NEW ISSUE: N SHELF: N
common / 500,000 / \$3,257,500
Issuer's Counsel: Reed Smith
- (N-1A) 333-133392 Cheswold Lane Funds 4-19-2006
invests primarily in dividend paying common or ordinary
stocks
100 Front St., #960, West Conshohocken, PA, 19428
(610)940-5330 NEW ISSUE: Y SHELF: N
shares / indefinite / \$0
Issuer's Counsel: Stradley Ronon
Underwriter: Cheswold Lane Asset Mgmt., LLC (IA)
- (S-1) 333-133393 Winmark Corp. 4-19-2006
new & used merchandise consignment franchises
4200 Dahlberg Dr., #100, Minneapolis, MN, 55422-4837
(763)520-8500 NEW ISSUE: Y SHELF: Y
renewable unsecured sub. notes / 50,000,000 /
\$50,000,000
Issuer's Counsel: Lindquist Vennum
Underwriter: Sumner Harrington, Ltd. (selling agent)
Underwriter's Counsel: Oppenheimer Wolff
- (S-8) 333-133394 Intersections, Inc. 4-19-2006
stock incentive plan
14901 Bogle Dr., Chantilly, VA, 20151
(703)488-6100 NEW ISSUE: N SHELF: N
common / 2,500,000 / \$25,400,000
Issuer's Counsel: Stroock Stroock
- (S-3ASR) 333-133395 Denbury Resources, Inc. 4-19-2006
oil & gas exploration & development operations
5100 Tennyson Pkwy., #1200, Plano, TX, 75024
(972)673-2000 NEW ISSUE: N SHELF: Y
common / indefinite / \$143,750,000
Issuer's Counsel: Jenkins & Gilchrist
Underwriter: to be determined
Underwriter's Counsel: Simpson Thacher
- (S-8) 333-133396 LaserLock Technologies, Inc. 4-19-2006
stock option plan
837 Lindy Lane, Bala Cynwyd, PA, 19004
(610)668-1952 NEW ISSUE: N SHELF: N
common / 18,000,000 / \$1,620,000
Issuer's Counsel: Morgan Lewis
- (S-3) 333-133397 Viragen, Inc. 4-19-2006
developer of biotechnology products to treat viral infections
865 S.W. 78th Ave., #100, Plantation, FL, 33324
(954)233-8746 NEW ISSUE: N SHELF: Y
common / 15,770,160 / \$19,712,700
Issuer's Counsel: Schneider Weinberger
- (S-8) 333-133398 iVoice Technology, Inc. 4-19-2006
stock incentive plan
750 Hwy. 34, Matawan, NJ, 07747
(732)441-7700 NEW ISSUE: N SHELF: Y
Cl. A common / 6,990,000 / \$111,840
Issuer's Counsel: Meritz & Muenz LLP
- (S-3) 333-133399 Southwest Water Co. 4-19-2006
dividend reinvestment & stock purchase plan
1 Wilshire Bldg., 624 S. Grand Ave., #2900, Los Angeles,
CA, 90017-3872
(213)929-1800 NEW ISSUE: N SHELF: Y
common / 1,462,514 / \$22,859,094
Issuer's Counsel: Musick Peeler
- (S-8) 333-133400 Winner Medical Group Inc. 4-19-2006
equity incentive plan
Winner Industrial Park, Bulong Rd., Shenzhen City,
Longhua, 518109
86-755-2813-8888 NEW ISSUE: N SHELF: N
common / 5,000,000 / \$38,750,000
Issuer's Counsel: Thelen Reid
- (S-8) 333-133401 Trey Resources, Inc. 4-19-2006
directors & officers stock incentive plan
5 Regent St., #520, Livingston, NJ, 07039
(973)758-9555 NEW ISSUE: N SHELF: Y
Cl. A common / 51,000,000 / \$586,500
Issuer's Counsel: Meritz & Muenz LLP

- (S-8) 333-133402 SpeechSwitch, Inc. 4-19-2006
stock incentive plan
750 Hwy. 34, Matawan, NJ, 07747
(732)441-7700 NEW ISSUE: N SHELF: Y
Cl. A common / 6,500,000 / \$104,000
Issuer's Counsel: Meritz & Muenz LLP
- (S-4) 333-133404 Sterling Financial Corp. 4-19-2006
merger w/ Lynnwood Financial Group, Inc.
111 N. Wall St., Spokane, WA, 99201
(509)227-5389 NEW ISSUE: N SHELF: N
common / 1,800,000 / \$19,083,000
Issuer's Counsel: Witherspoon Kelley
- (S-3) 333-133403 Applied Digital Solutions, Inc. 4-19-2006
provider of software & hardware integration platform
solutions
1690 S. Congress Ave., #200, Delray Beach, FL, 33445
(561)805-8000 NEW ISSUE: N SHELF: Y
common / 865,721 / \$2,346,104
Issuer's Counsel: Holland Knight
- (S-8) 333-133405 Atlas Air Worldwide Holdings, Inc.
4-19-2006
long term incentive & share award plan
2000 Westchester Ave., Purchase, NY, 10577
(914)701-8000 NEW ISSUE: N SHELF: Y
common / 2,772,559 / \$124,765,155
Issuer's Counsel: Ropes Gray

SEC No-Action and Interpretive Letters

The following list of recently released SEC no-action letters includes the name of the issuer, the statutes, sections and rules in question, the public availability date of the letter and the location of the summary of the letter in SEC No-Action Letters Index & Summaries.

Subject	Statutory Provision			Location in Index:		Public Avail Date
	Act	Section	Rule	Category #	WSB No.	
E*TRADE Clearing LLC	1934	15(c)(3)	15c3-3	89	0417200617	04/13/06
Nat'l. Financial Services LLC	1934	15(c)(3)	15c3-3	89	0417200615	04/13/06
Penson Financial Services, Inc. (JP Turner)	1934	15(c)(3)	15c3-3	89	0417200618	04/13/06
Penson Financial Services, Inc. (Olympia)	1934	15(c)(3)	15c3-3	89	0417200616	04/13/06

Current Reports: Forms 8-K and 6-K

Item numbers correspond to the following events: Item 1. Registrant's business and operations/Item 2. Financial information/Item 3. Securities and trading markets/Item 4. Matters related to accountants and financial statements/Item 5. Corporate governance and management/Item 7. Regulation FD/Item 8. Other events/Item 9. Financial statements and exhibits.

Company	Item #s	Event Date	Company	Item #s	Event Date
Abn Amro Holding N V			Abn Amro Holding N V	6-K	04-19-2006
21st Century Holding Co.	1.01, 9.01	04-15-2006	Acadia Pharmaceuticals Inc.	8.01, 9.01	04-19-2006
8x8 Inc. /DE/	5.02, 9.01	04-18-2006	Acies Corp.	8.01, 9.01	04-14-2006
Abbey National PLC	6-K	04-30-2006	Activant Solutions Inc. /DE/	1.01, 7.01, 9.01	04-18-2006
Abbott Laboratories	2.02, 9.01	04-19-2006	Adecco SA	6-K	04-19-2006
Abn Amro Bank Nv	6-K	04-19-2006	Advanced Analogic Technologies Inc.	2.02, 9.01	04-18-2006

Advanced Lighting Technologies Inc.	1.01, 2.05, 7.01, 9.01	04-18-2006
Advanced Medical Institute Inc.	1.01, 9.01	04-18-2006
Advantage Energy Income Fund	6-K	03-07-2006
Afg Enterprises USA, Inc.	7.01, 9.01	04-19-2006
Ajs Bancorp Inc.	2.02, 9.01	04-19-2006
Alderwoods Group Inc.	8.01	04-19-2006
Alliance Data Systems Corp.	2.02, 7.01, 9.01	04-19-2006
Alliance Semiconductor Corp. /DE/	1.01, 2.01, 9.01	04-18-2006
Alpharx Inc.	1.01	04-11-2006
Alteon Inc. /DE	1.01, 9.01	04-19-2006
Aluminum Corp. of China Ltd.	6-K	04-19-2006
Ambassadors Group Inc.	2.02	04-19-2006
America Online Latin America Inc.	7.01, 9.01	04-18-2006
America West Airlines Inc.	5.02, 9.01	04-19-2006
American Airlines Inc.	2.02, 9.01	04-19-2006
American Bar Association Members State Street Collective Tr	1.01, 3.03, 9.01	04-13-2006
American Standard Companies Inc.	2.02, 2.05, 7.01, 9.01	04-19-2006
American States Water Co.	7.01, 9.01	04-13-2006
Amphenol Corp. /DE/	2.02, 9.01	04-19-2006
Amr Corp.	2.02, 9.01	04-19-2006
Anadigics Inc.	7.01	04-19-2006
Analysts International Corp.	8.01, 9.01	04-19-2006
Apple Computer Inc.	2.02, 9.01	04-19-2006
Applebees International Inc.	7.01	04-19-2006

Aradyme Corp.	1.01, 3.02, 9.01	04-17-2006
Arbor Realty Trust Inc.	5.02, 9.01	04-19-2006
Arc Energy Trust	6-K	04-18-2006
Arch Capital Group Ltd.	1.01, 2.03, 5.05, 9.01	04-18-2006
Arena Pharmaceuticals Inc.	8.01	04-19-2006
Armor Holdings Inc.	8.01, 9.01	04-19-2006
Art Advanced Research Technologies Inc.	6-K	04-19-2006
Artistdirect Inc.	2.02, 7.01, 9.01	04-17-2006
As Steamship Co. Torm	6-K	04-30-2006
Asia Satellite Telecommunications Holdings Ltd.	6-K	04-18-2006
Asml Holding Nv	6-K	03-31-2006
Astoria Financial Corp.	1.01, 8.01, 9.01	04-18-2006
Autonation Inc. /FL	8.01, 9.01	04-19-2006
Axt Inc.	2.02, 9.01	04-19-2006
Aztar Corp.	1.01, 9.01	04-18-2006
Aztar Corp.	2.02, 9.01	04-19-2006
Advaxis, Inc.	5.02	04-19-2006
America Asia Corp.	1.01, 5.03, 8.01	03-31-2006
Anormed Inc.	6-K	04-12-2006
Badger Meter Inc.	2.02, 9.01	04-19-2006
Ballard Power Systems Inc.	6-K	04-19-2006
Bancshares of Florida Inc.	2.02, 8.01, 9.01	04-19-2006
Bancshares of Florida Inc.	2.02, 9.01	04-19-2006
Bank of Granite Corp.	1.01	04-17-2006

Bank of Montreal /CAN/	6-K	04-18-2006
Bank of Nova Scotia /	6-K	04-18-2006
Banro Corp.	6-K	04-18-2006
Barrier Therapeutics Inc.	1.01	04-13-2006
BHP Billiton PLC	6-K	04-07-2006
Bill Barrett Corp.	1.01, 5.02	04-18-2006
Bioenvision Inc.	4.01	04-18-2006
Bioject Medical Technologies Inc.	2.04	04-13-2006
Black & Decker Corp.	8.01, 9.01	04-19-2006
Blackrock Inc. /NY	2.02, 9.01	04-19-2006
Boston Private Financial Holdings Inc.	7.01	04-19-2006
Bottomline Technologies Inc. /DE/	2.02, 9.01	04-19-2006
Brazilian Petroleum Corp.	6-K	06-30-2006
Britesmile Inc.	2.02, 9.01	04-17-2006
British Sky Broadcasting Group PLC	6-K	04-19-2006
Brocade Communications Systems Inc.	5.02, 5.03, 9.01	04-17-2006
BRYN Mawr Bank Corp.	8.01, 9.01	04-18-2006
Building Materials Holding Corp.	5.02	04-14-2006
Bulldog Technologies Inc.	7.01, 9.01	04-19-2006
Blue Wireless & Data, Inc.	4.01, 5.02	04-17-2006
Cadence Resources Corp. Lp	5.03	04-19-2006
Caledonia Mining Corp.	6-K	03-31-2006
California Micro Devices Corp.	2.01, 9.01	04-13-2006
Canada Southern Petroleum Ltd.	6-K	04-19-2006

Canwest Global Communications Corp.	6-K	04-19-2006
Canwest Mediaworks Inc.	6-K	04-19-2006
Carolina Bank Holdings Inc.	2.02, 9.01	04-18-2006
Catalyst Paper Corp.	6-K	04-18-2006
Cbot Holdings Inc.	2.02, 9.01	04-19-2006
CDG Investments Inc.	6-K	04-19-2006
Centerpoint Properties Trust	1.01, 1.02, 5.02	04-13-2006
Champion Enterprises Inc.	5.03, 9.01	04-19-2006
Channell Commercial Corp.	4.01, 9.01	03-23-2006
Chartermac	8.01, 9.01	04-11-2006
Charys Holding Co. Inc.	9.01	10-03-2005
Checkfree Holdings Corp. \ GA\	1.01, 1.02, 2.03, 9.01	04-13-2006
Chemung Financial Corp.	2.02, 9.01	03-31-2006
China Life Insurance Co. Ltd.	6-K	04-19-2006
China Media Networks International Inc.	1.01, 3.02, 9.01	04-13-2006
Chubb Corp.	5.03, 9.01	04-18-2006
Cingular Wireless L.L.C	2.02, 9.01	04-19-2006
Cit Group Inc.	2.02, 7.01, 8.01, 9.01	04-17-2006
Citizens Financial Services Inc.	8.01, 9.01	04-19-2006
Citrix Systems Inc.	2.02	04-19-2006
City National Corp.	2.02, 7.01, 9.01	04-19-2006
Cna Financial Corp.	1.01, 9.01	04-19-2006
CNH Global N V	6-K	04-19-2006
Cnooc Ltd.	6-K	04-19-2006

Cnooc Ltd.	6-K	04-03-2006
Coca Cola Co.	2.02, 9.01	04-19-2006
Colonial Bancgroup Inc.	2.02, 7.01, 9.01	04-19-2006
Colonial Bancgroup Inc.	7.01, 9.01	04-19-2006
Comerica Inc. /NEW/	2.02, 7.01, 9.01	04-19-2006
Commodore Applied Technologies Inc.	7.01, 9.01	04-18-2006
Community Capital Corp. /SC/	7.01, 9.01	04-19-2006
Conmed Corp.	1.01, 9.01	04-13-2006
Consolidated Mercantile Inc.	6-K	03-30-2006
Cosi Inc.	2.02, 9.01	04-18-2006
Cra International, Inc.	1.01, 9.01	04-17-2006
Credit Acceptance Corporation	1.01	04-13-2006
Cubist Pharmaceuticals Inc.	2.02, 9.01	04-19-2006
Current Technology Corp.	6-K	04-13-2006
Cybersource Corp.	1.01, 5.03, 9.01	04-13-2006
Cybersource Corp.	2.02, 9.01	04-19-2006
Chartwell International, Inc.	2.01	04-13-2006
Coleman Cable, Inc.	2.05	04-14-2006
Contax Holding Co.	6-K	06-30-2006
Copano Energy, L.I.c.	8.01, 9.01	04-18-2006
Cyclacel Pharmaceuticals, Inc.	4.01, 9.01	04-10-2006
Dag Media Inc.	7.01	04-18-2006
Danaher Corp. /DE/	2.02, 9.01	04-19-2006
Del Monte Foods Co.	7.01	04-19-2006

Denbury Resources Inc.	7.01	04-19-2006
Digital Angel Corp.	1.01, 3.03	04-13-2006
Digital Lightwave Inc.	1.01, 2.03, 9.01	04-13-2006
Digital Recorders Inc.	7.01, 9.01	04-19-2006
Dividend Capital Trust Inc.	1.01	04-13-2006
Dorchester Minerals Lp	2.02, 7.01, 9.01	03-31-2006
Dow Chemical Co. /DE/	5.01, 9.01	04-13-2006
Dow Jones & Co. Inc.	1.01, 5.02, 8.01, 9.01	04-19-2006
DTLL Inc.	1.01, 3.02, 5.01, 5.02, 7.01, 9.01	02-23-2006
Duquesne Light Co.	7.01, 9.01	04-19-2006
Duquesne Light Holdings Inc.	7.01, 9.01	04-19-2006
Digital Music Group, Inc.	9.01	02-07-2006
Dryships Inc.	6-K	04-19-2006
E Trade Financial Corp.	2.02, 9.01	04-19-2006
Eagle Broadband Inc.	8.01	04-18-2006
East Penn Financial Corp.	2.02, 9.01	04-19-2006
Easylink Services Corp.	1.01, 3.02, 5.02	04-13-2006
Ebay Inc.	2.02, 9.01	04-19-2006
Edgewater Technology Inc./ DE/	2.02, 9.01	04-19-2006
Elsevier Nv /	6-K	04-18-2006
Emulex Corp. /DE/	8.01, 9.01	04-19-2006
Endevco Inc.	8.01	04-13-2006
Energy Co. of Parana	6-K	12-31-2005
Energy Exploration Technologies /	3.02	01-30-2006

Entergy Corp. /DE/	2.02, 9.01	04-19-2006
Enterprise Financial Services Corp.	7.01, 9.01	04-19-2006
Enxnet Inc.	7.01, 9.01	04-19-2006
Esb Financial Corp.	2.02, 9.01	04-18-2006
Escalade Inc.	1.01, 5.02, 8.01, 9.01	04-19-2006
Etrials Worldwide Inc.	8.01, 9.01	04-19-2006
Euroseas Ltd.	6-K	04-19-2006
Evans Systems Inc.	1.01, 2.01, 5.02, 9.01	04-12-2006
Exploration Co. of Delaware Inc.	7.01, 9.01	04-19-2006
Emrise Corp.	4.01, 9.01	04-13-2006
Federal Mogul Corp.	2.02, 9.01	04-19-2006
Federal Trust Corp.	8.01, 9.01	04-18-2006
Fidelity Bancorp Inc.	2.02, 8.01, 9.01	04-19-2006
Finlay Enterprises Inc. /DE	1.01	04-13-2006
Finlay Fine Jewelry Corp.	1.01	04-13-2006
First Banctrust Corp.	5.02	04-17-2006
First Busey Corp. /NV/	2.02	04-18-2006
First Cash Financial Services Inc.	2.02, 9.01	04-19-2006
First Consulting Group Inc.	3.01, 8.01, 9.01	04-19-2006
First Horizon National Corp.	2.02, 9.01	03-31-2006
First Horizon National Corp.	7.01, 9.01	03-31-2006
First Horizon Pharmaceutical Corp.	8.01, 9.01	04-19-2006
First M&f Corp./MS	2.02, 7.01, 9.01	04-19-2006
First Merchants Corp.	2.02, 9.01	04-19-2006

First National Corp. /VA/	2.02, 9.01	04-19-2006
First Oak Bancshares	2.02, 9.01	04-18-2006
First Regional Bancorp	2.02, 9.01	04-18-2006
Flextronics International Ltd.	1.01, 9.01	04-13-2006
Ford Motor Co.	1.01, 2.05, 9.01	04-13-2006
Ford Motor Credit Co.	8.01, 9.01	04-19-2006
Franklin Electric Co. Inc.	2.02, 9.01	04-01-2006
Freescale Semiconductor Inc.	2.02, 9.01	04-19-2006
Frischs Restaurants Inc.	5.03	04-13-2006
Fusion Telecommunications International Inc.	8.01, 9.01	04-19-2006
Federal Home Loan Bank of Boston	7.01, 9.01	04-19-2006
Gammacon International Inc.	1.01, 5.02, 9.01	04-15-2006
Gen-id Lab Services, Inc.	1.01, 8.01, 9.01	04-10-2006
General Dynamics Corp.	2.02, 9.01	04-19-2006
Genzyme Corp.	2.02, 9.01	04-19-2006
Glaxosmithkline PLC	6-K	04-19-2006
Glaxosmithkline PLC	6-K	04-19-2006
Global Axxess Corp.	2.02, 9.01	04-18-2006
Golden Patriot Corp.	1.01, 3.02, 8.01, 9.01	04-19-2006
Gran Tierra Energy, Inc.	4.01	11-10-2005
Great American Financial Resources Inc.	8.01	04-19-2006
Gulf Island Fabrication Inc.	9.01	01-30-2006
Gales Industries Inc.	2.02, 7.01	04-19-2006
Granite Falls Energy, L.L.C	1.01	04-13-2006

Hamptons Luxury Homes Inc.	2.01, 8.01, 9.01	04-19-2006
Harleysville Savings Financial Corp.	2.02, 9.01	04-19-2006
Hasco 2006-opt3	8.01	04-05-2006
HDFC Bank Ltd.	6-K	04-17-2006
Healthcare Services Group Inc.	2.02, 9.01	04-18-2006
Heritage Commerce Corp.	5.02	04-14-2006
Hirsch International Corp.	5.03	04-13-2006
Home Federal Bancorp Inc.	2.02, 9.01	04-19-2006
Honeywell International Inc.	2.02, 9.01	04-19-2006
Horizon Health Corp. /DE/	9.01	02-01-2006
Host Hotels & Resorts L.p.	8.01	04-17-2006
Host Hotels & Resorts, Inc.	5.03, 9.01	04-17-2006
Huaneng Power International Inc.	6-K	04-19-2006
Hunt J B Transport Services Inc.	2.02, 9.01	04-17-2006
Huntington Bancshares Inc./MD	2.01, 9.01	04-19-2006
Husky Energy Inc.	6-K	04-18-2006
Icon Cash Flow Partners Lp Series E	8.01	04-19-2006
Icon Cash Flow Partners Lp Six	8.01	04-19-2006
Icon PLC	6-K	04-30-2006
Icu Medical Inc./DE	2.02, 9.01	04-18-2006
Idera Pharmaceuticals, Inc.	1.01	04-13-2006
Idt Corp.	5.03, 9.01	04-18-2006
Image Entertainment Inc.	7.01, 9.01	04-19-2006
Ims Health Inc.	2.02, 9.01	04-19-2006

Infinium Labs Inc.	8.01, 9.01	04-19-2006
Insignia Solutions PLC	1.01	04-18-2006
Integra Bank Corp.	7.01, 9.01	04-19-2006
Intel Corp.	2.02	04-19-2006
Interchange Financial Services Corp. /NJ/	1.01, 8.01, 9.01	04-13-2006
Interchange Financial Services Corp. /NJ/	7.01, 9.01	04-19-2006
International Business Machines Corp.	2.02	04-19-2006
Ir Biosciences Holdings Inc.	1.01, 2.03, 9.01	04-13-2006
Irvine Sensors Corp./DE/	9.01	12-30-2005
Ivanhoe Mines Ltd.	6-K	04-18-2006
Ivanhoe Mines Ltd.	6-K	12-31-2004
Ivanhoe Mines Ltd.	6-K	04-18-2006
Ignis Petroleum Group, Inc.	1.01, 9.01	04-19-2006
International Securities Exchange, Inc.	8.01, 9.01	04-19-2006
J P Morgan Chase & Co.	2.02, 9.01	04-19-2006
J P Morgan Chase & Co.	7.01, 9.01	04-19-2006
Jmar Technologies Inc.	4.01, 9.01	04-13-2006
Johnson Controls Inc.	2.02, 7.01, 9.01	04-19-2006
Jones Lang Lasalle Inc.	8.01, 9.01	04-19-2006
Juniper Networks Inc.	2.02, 9.01	04-19-2006
James River Group, Inc.	5.02	04-17-2006
Kemet Corp.	2.01, 9.01	04-19-2006
Kinder Morgan Energy Partners L P	2.02, 9.01	04-19-2006
Kinder Morgan Inc.	2.02, 9.01	04-19-2006

Kitty Hawk Inc.	1.01, 5.02, 9.01	04-17-2006
Knight Capital Group, Inc.	2.02, 7.01, 9.01	04-19-2006
Knight Ridder Inc.	2.02, 9.01	04-17-2006
Koninklijke Kpn N V	6-K	04-14-2006
Kraft Foods Inc.	2.02	04-19-2006
Kraton Polymers L.L.C	8.01, 9.01	04-19-2006
Lasalle Hotel Properties	2.02, 9.01	04-19-2006
Lasalle Re Holdings Ltd.	8.01, 9.01	04-19-2006
Learning Quest Technologies, Inc.	5.01, 5.02	04-19-2006
Lecroy Corp.	2.02, 9.01	03-31-2006
Level 3 Communications Inc.	1.01, 3.02, 8.01, 9.01	04-14-2006
Linear Technology Corp. /CA/	2.02, 9.01	04-18-2006
Lloyds Tsb Group PLC	6-K	04-19-2006
Longview Fibre Co.	1.01	04-19-2006
Lorus Therapeutics Inc.	6-K	04-18-2006
LSB Bancshares Inc. /NC/	2.02, 7.01, 9.01	04-18-2006
Liberty Global, Inc.	7.01	04-19-2006
Linn Energy, L.L.C	3.01, 9.01	04-18-2006
Mainsource Financial Group	2.02, 9.01	04-19-2006
Manaris Corp.	2.01, 9.01	02-15-2006
Markland Technologies Inc.	1.01, 3.02, 9.01	04-17-2006
Matrix Bancorp Inc.	5.02, 8.01, 9.01	04-13-2006
Maxxam Inc.	8.01	04-19-2006
MDC Holdings Inc.	2.02, 7.01, 9.01	04-19-2006

Me Portfolio Management Smhl Global Fund No. 8	8.01, 9.01	04-12-2006
Medicines Co. /DE	2.02, 9.01	04-19-2006
Medicare Inc.	6-K	04-10-2006
Mellon Financial Corp.	2.02, 9.01	04-18-2006
Mellon Financial Corp.	1.01, 9.01	04-13-2006
Meristar Hospitality Corp.	1.01, 3.03, 7.01, 9.01	04-13-2006
Mesabi Trust	2.02, 9.01	04-18-2006
Mgi Pharma Inc.	2.02, 9.01	04-19-2006
Micron Enviro Systems Inc.	8.01	04-19-2006
Microstrategy Inc.	5.02	04-14-2006
Millea Holdings Inc.	6-K	04-19-2006
Mobile Telesystems Ojsc	6-K	04-18-2006
Moneygram International Inc.	2.02	04-19-2006
Monroe James Bancorp Inc.	2.02, 9.01	04-19-2006
Movie Gallery Inc.	8.01, 9.01	04-19-2006
Macquarie Infrastructure Co. L.L.C	1.01, 9.01	04-18-2006
Macquarie Infrastructure Co. Trust	1.01, 9.01	04-18-2006
Macro Bansud Bank Inc.	6-K	04-13-2006
Molecular Pharmacology (usa) Ltd.	8.01, 9.01	04-19-2006
Money Tree, Inc.	5.02, 9.01	04-15-2006
Nasdaq Stock Market Inc.	1.02, 2.01	04-18-2006
National Penn Bancshares Inc.	2.02, 7.01	04-18-2006
National Presto Industries Inc.	2.02, 4.02, 9.01	04-13-2006
National Quality Care Inc.	8.01, 9.01	04-19-2006

Nationwide Financial Services Inc./	8.01	04-18-2006
Nationwide Life Insurance Co. /OH	8.01	04-18-2006
Naturade Inc.	1.02	04-13-2006
Nci Building Systems Inc.	4.01, 9.01	03-20-2006
Netguru Inc.	7.01, 9.01	04-17-2006
New York Health Care Inc.	1.01	04-17-2006
News Corp.	8.01, 9.01	04-19-2006
Nissan Auto Receivables Corp. II	1.01, 8.01, 9.01	04-18-2006
Nitches Inc.	2.02, 9.01	04-19-2006
NMS Communications Corp.	2.02, 7.01, 9.01	04-19-2006
Noble Corp.	7.01, 9.01	04-19-2006
Nocopi Technologies Inc./ MD/	9.01	04-19-2006
Norcross Safety Products L.L.C	5.02	04-13-2006
Northern Canadian Minerals Inc.	6-K	04-19-2006
Northern States Financial Corp. /DE/	2.02	04-19-2006
Northern States Financial Corp. /DE/	4.01	04-18-2006
Northern Trust Corp.	5.03, 9.01	04-18-2006
Northwater Resources Inc.	3.02, 9.01	02-01-2006
Northwest Bancorporation Inc.	8.01	04-19-2006
Northwest Indiana Bancorp	2.02, 9.01	04-19-2006
Novartis Ag	6-K	04-19-2006
Novellus Systems Inc.	2.05, 2.06	02-06-2006
Novellus Systems Inc.	2.02, 9.01	04-19-2006
Nuveen Investments Inc.	2.02, 7.01, 9.01	04-19-2006

NYMT Securities Corp.	8.01, 9.01	03-30-2006
Newpage Corp.	1.01	04-18-2006
Newpage Corp.	1.01, 5.02, 9.01	04-13-2006
Nissan Auto Receivables 2006-b Owner Trust	1.01, 8.01, 9.01	04-18-2006
One Voice Technologies Inc.	4.02, 9.01	03-31-2006
Open Joint Stock Co. Vimpel Communications	6-K	04-19-2006
Orbit International Corp.	5.02	04-18-2006
Orchid Cellmark Inc.	5.02	04-19-2006
Orion Healthcorp Inc.	7.01, 9.01	04-17-2006
Outback Steakhouse Inc.	2.02, 9.01	04-19-2006
Pacific Continental Corp.	2.02, 9.01	04-19-2006
Pan American Silver Corp.	6-K	04-18-2006
Paramount Energy Trust	6-K	04-19-2006
Parexel International Corp.	5.02	04-14-2006
Park Hill Capital III Corp.	1.01	04-15-2006
Parke Bancorp, Inc.	2.02, 9.01	04-18-2006
Partners Trust Financial Group Inc.	2.02	03-31-2006
Peaksoft Multinet Corp.	6-K	03-31-2006
Peoples Bancorp Inc.	2.02, 9.01	04-19-2006
Peoples Bancorp of North Carolina Inc.	2.02, 9.01	04-17-2006
Peoples Banctrust Co. Inc.	2.02, 9.01	04-18-2006
Pericom Semiconductor Corp.	4.01, 7.01, 9.01	04-18-2006
Permian Basin Royalty Trust	2.02, 9.01	04-18-2006
Pfgi Capital Corp.	2.02, 8.01, 9.01	04-19-2006

Pfizer Inc.	2.02, 9.01	04-19-2006
Piedmont Natural Gas Co. Inc.	1.01	04-18-2006
Piper Jaffray Companies	2.02, 9.01	04-19-2006
Plexus Corp.	5.02, 9.01	04-19-2006
Plumas Bancorp	2.02, 9.01	04-19-2006
Pogo Producing Co.	1.01	04-13-2006
Polyair Inter Pack Inc.	6-K	04-19-2006
Polycom Inc.	2.02, 9.01	04-19-2006
Popular Inc.	2.02, 9.01	04-18-2006
Portugal Telecom Sgps SA	6-K	06-30-2006
Precision Optics Corporation Inc.	1.01, 3.02, 5.02, 8.01, 9.01	04-13-2006
Premier Exhibitions, Inc.	1.01	04-11-2006
Principal Life Insurance Co.	9.01	04-13-2006
Principal Life Insurance Co.	9.01	04-13-2006
Profile Technologies Inc.	3.02	04-17-2006
Protocall Technologies Inc.	3.02, 9.01	04-17-2006
Provident Community Bancshares, Inc.	8.01, 9.01	04-19-2006
Provident Community Bancshares, Inc.	2.02, 9.01	04-19-2006
Provident Energy Trust	6-K	04-19-2006
Prudential Bancorp Inc. of Pennsylvania	7.01, 9.01	04-19-2006
Prudential PLC	6-K	04-19-2006
Pacific Ethanol, Inc.	1.01, 2.03, 3.03, 5.02, 5.03, 9.01	04-13-2006
Pathogenics, Inc.	1.01	04-19-2006

Patient Safety Technologies, Inc.	8.01, 9.01	04-19-2006
Polymer Holdings L.L.C	8.01, 9.01	04-19-2006
Qad Inc.	5.02	04-13-2006
Quaker Fabric Corp. /DE/	2.02, 9.01	04-19-2006
Qualcomm Inc./DE	2.02, 9.01	04-19-2006
Radian Group Inc.	2.02, 9.01	04-19-2006
Rainier Pacific Financial Group Inc.	2.02, 9.01	04-19-2006
Rambus Inc.	2.02, 9.01	04-19-2006
Range Resources Corp.	8.01, 9.01	04-19-2006
Reed Elsevier Nv	6-K	04-18-2006
Reed Elsevier Nv	6-K	04-18-2006
Regeneron Pharmaceuticals Inc.	8.01, 9.01	04-19-2006
Renasant Corp.	2.02, 9.01	04-18-2006
Rentech Inc. /CO/	1.01	04-13-2006
Research In Motion Ltd.	6-K	04-19-2006
Restaurant Co.	8.01, 9.01	04-12-2006
RG America, Inc.	2.02, 7.01, 9.01	04-19-2006
Royal & Sun Alliance Insurance Group PLC	6-K	04-19-2006
RTW Inc. /MN/	1.01, 9.01	04-18-2006
Ryanair Holdings PLC	6-K	04-19-2006
River Rock Entertainment Authority	1.01, 5.02, 9.01	04-13-2006
S Y Bancorp Inc.	2.02, 9.01	04-19-2006
Safety Components International Inc.	1.01, 5.02	04-13-2006
Salix Pharmaceuticals Ltd.	8.01, 9.01	04-19-2006

San Juan Basin Royalty Trust	2.02, 8.01, 9.01	04-18-2006
Scheid Vineyards Inc.	8.01, 9.01	04-19-2006
Schering Aktiengesellschaft	6-K	04-19-2006
Schering Aktiengesellschaft	6-K	04-19-2006
Scientific Energy Inc.	5.01	04-13-2006
Scotia Pacific Co. L.L.C	8.01	04-19-2006
Scottish Power PLC	6-K	04-19-2006
SCP Pool Corp.	2.02, 7.01, 9.01	04-19-2006
Sealife Corp.	2.06, 8.01	04-17-2006
Security Bank Corp.	1.01, 2.02, 9.01	04-19-2006
Senomyx Inc.	1.01, 5.02, 9.01	04-13-2006
Service Air Group Inc.	1.01, 3.02	04-18-2006
Sherwin Williams Co.	1.01, 5.02, 9.01	04-19-2006
Shinhan Financial Group Co. Ltd.	6-K	04-19-2006
Simmons Co.	1.01, 5.02, 9.01	04-07-2006
Six Flags Inc.	1.01	04-13-2006
SKY Financial Group Inc.	2.02, 9.01	04-19-2006
Skyepharma PLC	6-K	04-19-2006
Slades Ferry Bancorp	1.01, 2.02, 9.01	04-17-2006
Smartire Systems Inc.	5.02, 9.01	04-12-2006
Smith & Nephew PLC	6-K	04-19-2006
Smith & Nephew PLC	6-K	04-19-2006
Smith & Nephew PLC	6-K	04-19-2006
Smith & Nephew PLC	6-K	04-19-2006

Solutia Inc.	2.02, 7.01, 9.01	04-19-2006
Sonoco Products Co.	2.02, 9.01	04-19-2006
Sony Corp.	6-K	04-19-2006
Soundview Home Loan Trust 2006-opt1	2.01, 9.01	02-15-2006
South Financial Group Inc.	5.02	02-28-2006
Southern Union Co.	7.01, 9.01	04-19-2006
Southfirst Bancshares Inc.	2.02, 9.01	04-18-2006
Sovereign Bancorp Inc.	2.02, 9.01	04-18-2006
Spectranetics Corp.	2.02, 9.01	04-19-2006
Spectrum Sciences & Software Holdings Corp.	4.01	04-19-2006
ST Jude Medical Inc.	2.02, 9.01	04-19-2006
Standard Parking Corp.	8.01, 9.01	04-19-2006
Statoil Asa	6-K	04-19-2006
Sterling Bancshares Inc.	2.02, 9.01	04-19-2006
Stewart & Stevenson Services Inc.	8.01, 9.01	04-19-2006
Surmodics Inc.	2.02, 9.01	04-19-2006
Swift Transportation Co. Inc.	2.02, 9.01	04-19-2006
Sysco Corp.	1.01, 2.03, 9.01	04-13-2006
Safety Products Holdings, Inc.	5.02	04-13-2006
Shire PLC	2.02, 9.01	04-19-2006
Stone Arcade Acquisition Corp.	4.01, 9.01	04-07-2006
Talbots Inc.	1.01, 9.01	04-17-2006
TCF Financial Corp.	2.02, 9.01	04-19-2006
TDC A/S	6-K	04-19-2006

Tekelec	2.02, 8.01, 9.01	04-19-2006
Telefonica Del Peru Saa	6-K	04-17-2006
Texhoma Energy Inc.	1.01, 3.02, 5.02, 8.01, 9.01	04-10-2006
Tier Technologies Inc.	7.01	04-14-2006
Tilden Associates Inc.	4.01, 8.01, 9.01	03-01-2006
TLC Vision Corp.	8.01, 9.01	04-19-2006
Tor Minerals International Inc.	8.01, 9.01	04-19-2006
Torchmark Corp.	2.02, 9.01	04-19-2006
Toronto Dominion Bank	6-K	04-19-2006
Tower Financial Corp.	8.01	04-18-2006
Transcend Services Inc.	2.02, 9.01	04-19-2006
Trenwick Group Ltd.	8.01, 9.01	04-19-2006
Trimble Navigation Ltd. /CA/	1.01, 2.02, 9.01	04-19-2006
Trump Entertainment Resorts Funding Inc.	7.01, 9.01	04-19-2006
Trump Entertainment Resorts Holdings Lp	7.01, 9.01	04-19-2006
Trump Entertainment Resorts, Inc.	7.01, 9.01	04-19-2006
Tao Minerals Ltd.	1.01, 9.01	04-01-2006
Tao Minerals Ltd.	3.02	03-27-2006
True North Energy Corp.	8.01	04-18-2006
U S Physical Therapy Inc. /NV	7.01, 9.01	04-19-2006
U.s. Energy Holdings Inc.	5.01	02-01-2006
Ultralife Batteries Inc.	7.01, 9.01	04-19-2006
Unibanco Holdings SA	6-K	06-30-2006
Unibanco Holdings SA	6-K	06-30-2006

Unibanco Union of Brazilian Banks SA	6-K	06-30-2006
Unibanco Union of Brazilian Banks SA	6-K	06-30-2006
Unilever PLC	6-K	04-19-2006
Union Bankshares Corp.	2.02, 9.01	04-18-2006
Unit Corp.	7.01, 9.01	04-19-2006
United Bancorp Inc. /MI/	2.02, 8.01, 9.01	04-18-2006
United Community Financial Corp.	2.02, 9.01	04-19-2006
United Technologies Corp. / DE/	2.02, 9.01	04-19-2006
Universal Compression Holdings Inc.	5.02, 8.01, 9.01	04-19-2006
Universal Compression Inc.	5.02, 8.01, 9.01	04-19-2006
Universal Forest Products Inc.	5.02, 9.01	04-19-2006
US Airways Group Inc.	5.02, 9.01	04-19-2006
US Airways Inc.	5.02, 9.01	04-19-2006
Utah Medical Products Inc.	2.02, 5.02	04-13-2006
Utek Corp.	5.02, 9.01	04-14-2006
Utstarcom Inc.	1.01, 1.02	04-13-2006
Valeant Pharmaceuticals International	1.01	04-14-2006
Valspar Corp.	5.02, 7.01, 9.01	04-19-2006
Videsh Sanchar Nigam Ltd.	6-K	04-18-2006
Villageedocs Inc.	4.02	03-28-2006
Virco Mfg Corporation	2.02, 9.01	04-17-2006
Viropharma Inc.	1.01, 7.01, 9.01	04-13-2006
Vista Gold Corp.	3.02	04-12-2006
Vital Images Inc.	7.01, 9.01	04-17-2006

Vornado Realty Lp	7.01, 9.01	04-18-2006
Vornado Realty Trust	7.01, 9.01	04-18-2006
Valley Bancorp	2.02, 9.01	04-19-2006
Vivo Participacoes S.A.	6-K	04-19-2006
Websidestory Inc.	9.01	02-01-2006
Werner Enterprises Inc.	2.02, 8.01, 9.01	04-14-2006
Wesbanco Inc.	7.01, 9.01	04-19-2006
Wesbanco Inc.	2.02, 9.01	04-19-2006
Westamerica Bancorporation	2.02	04-18-2006
Winthrop Partners 79 Ltd. Partnership	1.01	04-13-2006

Wolverine World Wide Inc. / DE/	2.02, 9.01	04-19-2006
World Air Holdings, Inc.	1.01, 5.02	04-17-2006
Warrior Energy Services Corp.	5.02, 5.03, 8.01, 9.01	04-19-2006
Webmd Health Corp.	1.01, 7.01, 9.01	04-13-2006
Xethanol Corp.	3.02	04-13-2006
Xybernaut Corp.	1.01, 7.01, 9.01	04-13-2006
Xyratex Ltd.	6-K	04-19-2006
Xenonics Holdings, Inc.	1.01, 3.02, 9.01	01-13-2006
Uwink, Inc.	1.01, 2.03, 3.02, 9.01	04-19-2006

Williams Act Filings: Acquisition of Securities

Issuer:	Class:	Form:	Amnd:	Date:	Shares:	Pct:	Filing Party:
Anchor Glass Container Corp.	Com	13D	2	04-19-2006	473,591	1.9	Gallen, Jonathan
ASM Int'l. N.V.	Com	13D	1	04-19-2006	3,235,036	6.1	Mellon HBV Alternative Strategies L.L.C., et al.
AutoNation, Inc.	Com	TO-I	7	04-19-2006	N/A	N/A	AutoNation, Inc.
Casual Male Retail Group, Inc.	Com	13D	53	04-19-2006	5,873,038	16.7	Holtzman, Seymour, et al.
CBRL Group, Inc.	Com	TO-I	1	04-19-2006	N/A	N/A	CBRL Group, Inc.
Central Vermont Public Service Corp.	Com	TO-I	9	04-19-2006	N/A	N/A	Central Vermont Public Service Corp.
Donegal Group, Inc.	Cl. A & B	13D	15	04-19-2006	79,801	41.4	Donegal Mutual Insurance Co.
DSL.net, Inc.	Com	13D	6	04-19-2006	55,923,679	23.9	Marver, James D., et al.
Endesa S.A.	Ordinary	TO-C		04-19-2006	N/A	N/A	E.ON Zwölfte Verwaltungs GmbH
First Horizon Pharmaceutical Corp.	Notes	TO-I		04-19-2006	N/A	N/A	First Horizon Pharmaceutical Corp.
Gensym Corp.	Com	13D	8	04-19-2006	1,322,811	17.8	Ashton, Robert B., et al.

Nabi Biopharmaceuticals	Com	13D	2	04-19-2006	5,662,900	9.5	Knott, David M., et al.
Navtech, Inc.	Com	13D	5	04-19-2006	2,764,709	44.7	Snyder, Robert N., et al.
Nobility Homes, Inc.	Com	13D	2	04-19-2006	198,338	4.8	Gamco, et al.
Pharmion Corp.	Com	TO-I		04-19-2006	N/A	N/A	Pharmion Corp.
Portal Software, Inc.	Com	13D	1	04-19-2006	3,914,191	9.1	Berggruen Holdings North America Ltd., et al.
Raining Data Corp.	Com	13D	14	04-19-2006	14,630,181	58.9	Astoria Capital Mgmt., Inc., et al.
Schering Aktiengesellschaft	Ordinary	14D-9	1	04-19-2006	N/A	N/A	Schering Aktiengesellschaft
Schering Aktiengesellschaft	Ordinary	14D-9		04-19-2006	N/A	N/A	Schering Aktiengesellschaft
Source Interlink Cos., Inc.	Com	13D		04-19-2006	3,914,100	7.6	New Mountain Vantage Advisors, L.L.C., et al.
Sybron Dental Specialties, Inc.	Com	14D-9		04-19-2006	N/A	N/A	Sybron Dental Specialties, Inc.
Telecom Italia S.P.A.	Ordinary	13D	26	04-19-2006	2,491,904,079	18.6	Banca Intesa S.P.A., et al.
United Online, Inc.	Com	TO-I	5	04-19-2006	N/A	N/A	United Online, Inc.
Univision Communications, Inc.	Cl. A Com	13D	1	04-19-2006	39,289,534	11.4	Grupo Televisa S.A.
Western Asset/ Claymore U.S. Treasury Inflation Pro Secu Fund	Com	13D	1	04-19-2006	2,270,200	7.8	Cascade Investment L.L.C., et al.

SEC NEWS DIGEST (2006-76)

Commission Announcements

CHAIRMAN COX TO TESTIFY

Christopher Cox, Chairman, U.S. Securities and Exchange Commission, will testify before the Senate Committee on Banking, Housing, and Urban Affairs on Tuesday, April 25, 2006. Chairman Cox's testimony, which concerns Improving Financial Disclosure for Individual Investors, will be held in Room 538 of the Dirksen Senate Office Building at 10:00 a.m.

Enforcement Proceedings

GLEN MILLER BARRED FROM ASSOCIATION WITH ANY BROKER OR DEALER

On April 19, the Commission issued an order barring Glen Eugene Miller from association with any broker or dealer. The Order finds that Miller previously had been enjoined, in a civil action brought by the Commission, from future violations of the antifraud provisions of the federal securities laws and ordered to pay \$9,442,886 in disgorgement and pre-judgment interest and a civil penalty of \$110,000.

The Order also found that the complaint initiating the civil action alleged that, from at least 1996 through October 1999, Miller obtained investments from over 190 investors by fraudulently offering and selling them promissory notes. The Order also found that the complaint alleged Miller falsely told investors their funds would be invested in real estate, when in fact Miller used the vast majority of funds raised to pay returns to earlier investors, thereby operating a Ponzi scheme, and that Miller failed to disclose that he was misappropriating invested funds for his personal use and for the business expenses of an entity controlled by him. The Order also found that during the time of this conduct, Miller was associated with two registered broker-dealers as a registered representative. Miller consented to the issuance of the Order without admitting or denying any of the findings in the Order except as to the Commission's jurisdiction over him and the subject matter of the proceedings, and that a final judgment was entered against Miller on July 8, 2005 by the United States District Court for the District of Utah ordering Miller, among other things, to pay a civil penalty of \$110,000, which are admitted. (Rel. 34-53681; File No. 3-12210)

COMMISSION INSTITUTES ADMINISTRATIVE PROCEEDINGS AGAINST BRADLEY SMITH

On April 19, the Commission issued an Order Instituting Administrative Proceedings Pursuant to Section 203(f) of the Investment Advisers Act of 1940 and Section 15(b)(6) of the Securities Exchange Act of 1934 and Notice of Hearing (Order) against Bradley T. Smith (Smith), based upon the entry of a permanent injunction against Smith and other defendants in a related action in the U.S. District Court for the South District of Ohio, captioned *SEC v. Bradley T. Smith, et al.*, Case No. C2 04 0739.

In the Order, the Division of Enforcement alleges that, on Dec. 6, 2005, the Honorable Gregory L. Frost entered a Final Judgment against Smith and the other defendants in the related action, holding Smith responsible for raising approximately \$2.1 million in fraudulent securities offerings for Continental Midwest Financial, Inc. (Continental) and Scioto National, Inc. (Scioto) and setting the monetary and injunctive relief to be imposed against him. The Final Judgment permanently enjoins Smith from future violations of Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) and

Rule 10b-5 thereunder. The Final Judgment also holds Smith jointly and severally liable with Continental for \$1,409,149 in disgorgement and pre-judgment interest, and with Scioto for \$885,048 in disgorgement and pre-judgment interest, and additionally orders Smith to pay a civil penalty in the amount of \$120,000.

The Final Judgment followed the Court's Sept. 27, 2005, order granting summary judgment in favor of the Commission and against Smith on the fraud claims, and also on the Commission's claims that Smith was liable for the violations of the Exchange Act by Continental and Scioto as a control person under Section 20(a) of the Exchange Act.

A hearing will be scheduled before an administrative law judge to determine whether the allegations contained in the Order are true, to provide Smith an opportunity to dispute these allegations, and to determine what, if any, remedial sanctions are appropriate and in the public interest. The Order requires the Administrative Law Judge to issue an initial decision no later than 210 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice. (Rel. 34-53682; IA-2510; File No.3-12267)

IN THE MATTER OF KIERAN DALE

On April 19, the Commission issued an Order Instituting Administrative Proceedings Pursuant to Section 203(f) of the Investment Advisers Act of 1940, Making Findings, and Imposing Remedial Sanctions (Order) against Kieran J. Dale of Downingtown, Pennsylvania. The Order finds that Dale was permanently enjoined, by consent, from future violations of Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and Sections 206(1) and 206(2) of the Advisers Act, based on the entry of a Final Judgment entered against him on April 13, 2006, in the U.S. District Court for the Eastern District of Pennsylvania, in a civil action entitled *Securities and Exchange Commission v. Keystone V Management Co., Inc., et al.*, Civil Action No. 06-1030. Without admitting or denying the Commission's findings, Dale consented to the sanctions imposed by the Order.

The Order finds that between 1997 and 2001, Dale was a managing director of a private venture capital fund called Keystone Venture V, LP (the Fund). During that time, Dale was an investment adviser, and provided investment advice to the

Fund through three companies that he and two other individuals controlled.

The Commission's complaint alleged, among other things that, Dale defrauded the Fund and its investors of more than \$9 million by purportedly investing their funds in companies owned or controlled by an entrepreneur located in New England. The complaint further alleged that Dale diverted these funds to the entrepreneur and other third parties affiliated with him for their personal benefit and that Dale concealed the diversion of funds by creating false and misleading financial statements that were disseminated to existing and prospective investors. These false and misleading financial statements were disseminated in the offer and sale and in connection with the purchase and sale of securities in the form of capital calls to existing investors and defaulted limited partnership interests to new investors.

Based on the above, the Order bars Dale from association with any investment adviser. (Rel. IA-2511; File No. 3-12268)

Investment Company Act Releases

BRIDGEWAY FUNDS, INC., ET AL.

A notice has been issued giving interested persons until May 15, 2006, to request a hearing on an application filed by Bridgeway Funds, Inc., et al. for an order under Section 6(c) of the Investment Company Act for an exemption from Sections 18(f) and 21(b) of the Act, under Section 12(d)(1)(J) of the Act for an exemption from Section 12(d)(1) of the Act, under Sections 6(c) and 17(b) of the Act for an exemption from Sections 17(a)(1) and 17(a)(3) of the Act, and under Section 17(d) of the Act and Rule 17d-1 under the Act to permit certain joint transactions. The order would permit certain registered open-end management investment companies to participate in a joint lending and borrowing facility. (Rel. IC-27290 - April 18)

Standards Setting Boards

APPROVED RULES

The Commission approved the Public Company Accounting Oversight Board's proposed Ethics and

Independence Rules Concerning Independence, Tax Services, and Contingent Fees (File No. PCAOB-2006-01) under Section 19(b)(1) of the Exchange Act. These rules restrict the types of certain tax services and fee arrangements the auditor may provide to their audit client while maintaining their independence. Publication of the approved rules is expected in the Federal Register during the week of April 24. (Rel. 34-53677)

Self-Regulatory Organizations

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGES

A proposed rule change filed by the National Association of Securities Dealers (SR-NASD-2006-046) relating to technical amendments to Rule 3080 (Disclosure to Associated Persons When Signing Form U-4) has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of April 24. (Rel. 34-53669)

A proposed rule change filed by the Philadelphia Stock Exchange (SR-Phlx-2006-21) relating to delaying implementation of its cancellation fee has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of April 24. (Rel. 34-53670)

A proposed rule change (SR-NASD-2006-049) filed by the National Association of Securities Dealers, through its subsidiary, The Nasdaq Stock Market, Inc., regarding Brut's routing order process has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of April 24. (Rel. 34-53675)

A proposed rule change (SR-Amex-2006-36) filed by the American Stock Exchange relating to the adoption of a licensing fee for options on the First Trust IPOX-100 Index Fund Shares, has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of April 24. (Rel. 34-53678)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission granted accelerated approval to a proposed rule change and Amendment No. 1 thereto (SR-Phlx-2005-80) submitted by the Philadelphia Stock Exchange relating to the automated delivery and handling of stop and stop-limit orders. Publication of the proposal is expected in the Federal Register during the week of April 24. (Rel. 34-53673)

WITHDRAWAL GRANTED

An order has been issued granting the application of TDC A/S (formerly Tele Danmark A/S) to withdraw its American Depositary Shares (evidenced by American Depositary Share Receipts, each representing one half of one ordinary share, par value DKK 5 each) and Ordinary Shares, par value DKK 5 each, from listing and registration on the New York Stock Exchange, effective at the opening of business on April 19, 2006. (Rel. 34-53674)