

## Endnotes

<sup>1</sup>*SEC v. Arthur Andersen LLP, et al.*, Release No. LR-17039 (June 19, 2001); *In the Matter of Arthur Andersen LLP*, Release No. 34-44444 (June 19, 2001); *In the Matter of Robert E. Allgyer*, Release No. 34-44445 (June 19, 2001); *In the Matter of Edward G. Maier*, Release No. 34-44446 (June 19, 2001); *In the Matter of Walter Cercavschi*, Release No. 34-44447 (June 19, 2001); *In the Matter of Robert G. Kutsenda, CPA*, Release No. 34-44448 (June 19, 2001).

<sup>2</sup>*In the Matter of Sunbeam Corporation*, Release No. 34-44305 (May 15, 2001); *SEC v. Albert J. Dunlap, et. al.*, Release No. LR-17001 (May 15, 2001); *In the Matter of David C. Fannin*, Release No. 33-7977 (May 15, 2001).

<sup>3</sup>*SEC v. Michael Jerry Saylor, et al.*, Release No. LR-16829 (Dec. 14, 2000); *In the Matter of MicroStrategy, Inc.*, Release No. 34-43724 (Dec. 14, 2000); *In the Matter of Antoinette A. Parsons, et al.*, Release No. 34-43725 (Dec. 14, 2000); *In the Matter of Mark Steven Lynch, CPA*, Release No. 34-43850 (Jan. 17, 2001).

<sup>4</sup>*SEC v. International Business Machines Corp.*, Release No. LR-16839 (Dec. 21, 2000); *In the Matter of International Business Machines Corp.*, Release No. 34-43761 (Dec. 21, 2000).

<sup>5</sup>*In the Matter of Baker Hughes Incorporated*, Release No. 34-44784 (Sept. 12, 2001); *SEC v. Eric L. Mattson, et al.*, Release No. LR-17126 (Sept. 12, 2001); *USA and SEC v. KPMG Siddharta Siddharta & Harsono, et al.*, Release No. LR-17127 (Sept. 12, 2001).

<sup>6</sup>*SEC v. Sunset Investment Group, Inc., et al.*, Release No. LR-16913 (Feb. 28, 2001); *In the Matter of Log Point Technologies, Inc., et al.*, Release No. 34-44023 (Feb. 28, 2001); *SEC v. Chidwhite Enterprises, Inc., et al.*, Release No. LR-16918; *SEC v. Smart-Mart, Inc., et al.*, Release No. LR-16917 (Feb. 28, 2001); *SEC v. PinkMonkey.com, et al.*, Release No. LR-16919 (Feb. 28, 2001); *In the Matter of WallStreet Prophet, et al.*, Release No. 34-44024 (Feb. 28, 2001); *SEC v. Internet Solutions for Business, Inc., et al.*, Release No. LR-16916 (Feb. 28, 2001); *In the Matter of Imcadvisors, Inc., et al.*, Release No. 33-7956 (Feb. 28, 2001);

*SEC v. Kenneth W. Schilling*, Release No. LR-16914 (Feb. 28, 2001); *In the Matter of iBiz Technology Corp.*, Release No. 34-44022 (Feb. 28, 2001); *SEC v. RumorSearch.com, Inc., et al.*, Release No. LR-16920 (Feb. 28, 2001).

<sup>7</sup>*In the Matter of Rauscher Pierce Refsnes, Inc.*, Release No. 34-44864 (Sept. 27, 2001).

<sup>8</sup>*SEC v. The Chase Manhattan Bank*, Release No. LR-17149 (Sept. 24, 2001); *In the Matter of The Chase Manhattan Bank*, Release No. 34-44835 (Sept. 24, 2001).

<sup>9</sup>*In the Matter of JPR Capital, et al.*, Release No. 34-44413 (June 13, 2001); *In the Matter of Jeffrey Ramson*, Release No. 34-44412 (June 13, 2001).

<sup>10</sup>*In the Matter of Guy P. Wyser-Pratte, et al.*, Release No. 34-44283 (May 9, 2001).

<sup>11</sup>*In the Matter of Duff & Phelps Investment Management Co., Inc.*, Release No. IA-1984 (Sept. 28, 2001); *In the Matter of Wayne C. Stevens*, Release No. IA-1983 (Sept. 28, 2001); *In the Matter of Chris Woessner*, Release No. IA-1985 (Sept. 28, 2001).

<sup>12</sup>*In the Matter of Western Asset Management Co. and Legg Mason Fund Adviser, Inc.*, Release No. IA-1980 (Sept. 28, 2001); *In the Matter of Trudie D. Whitehead*, Release No. IA-1981 (Sept. 28, 2001); *In the Matter of Kyle R. Kirkland*, Release No. IA-1982 (Sept. 28, 2001).

<sup>13</sup>*In the Matter of ABN AMRO, Inc.*, Release No. 34-44677 (Aug. 10, 2001); *In the Matter of Oechsle International Advisors, L.L.C.*, Release No. IA-1966 (Aug. 10, 2001); *In the Matter of Angelo Iannone*, Release No. 34-44678 (Aug. 10, 2001); *In the Matter of Andrew S. Parlin*, Release No. IA-1967 (Aug. 10, 2001).

<sup>14</sup>*SEC v. Alan Brian Bond, et al.*, Release No. LR-17099 (Aug. 10, 2001).

<sup>15</sup>*SEC v. Heartland Group, Inc.*, Release No. LR-16938 (Mar. 22, 2001).

<sup>16</sup>*SEC v. Paul J. Silvester, et al.*, Release No. LR-16759 (Oct. 10, 2000) and Release No. LR-16834 (Dec. 19, 2000).

<sup>17</sup>*SEC v. Steve Madden*, Release No. LR-17015 (May 23, 2001).

- <sup>18</sup>*SEC v. Jorge Eduardo Ballesteros Franco, et al.*, Release No. LR-16991 (May 8, 2001).
- <sup>19</sup>*SEC v. Alejandro Duclaud Gonzalez de Castilla, et al.*, Release No. LR-16997 (May 11, 2001).
- <sup>20</sup>*SEC v. Pinnfund USA, Inc., et al.*, Release Nos. LR-16945 (Mar. 23, 2001); LR-16992 (May 8, 2001); and LR-17040 (June 20, 2001).
- <sup>21</sup>*In the Matter of ABN Amro Incorporated*, Release No. 34-44677 (Aug. 10, 2001); *In the Matter of Angelo Iannone*, Release No. 34-44678 (Aug. 10, 2001); *In the Matter of Andrew S. Parlin*, Release No. 34-44679 (Aug. 10, 2001); *In the Matter of Oechsle International Advisors, L.L.C.*, Release No. IA-1966 (Aug. 10, 2001).
- <sup>22</sup>*SEC v. Midpoint Trading Corp. and One or More Unknown Traders of Options on Common Stock of Ralston Purina Co.*, Release No. LR-16878 (Jan. 31, 2001).
- <sup>23</sup>*SEC v. Garry W. Stroud*, Release No. LR-17057 (June 29, 2001).
- <sup>24</sup>Release No. 34-44692 (Aug. 13, 2001), 66 FR 43721 (Aug. 20, 2001).
- <sup>25</sup>Release No. 34-44724 (Aug. 20, 2001), 66 FR 44490 (Aug. 20, 2001).
- <sup>26</sup>Release No. 34-44725 (Aug. 20, 2001).
- <sup>27</sup>Release No. 34-44729 (Aug. 21, 2001).
- <sup>28</sup>Release No. 34-44743 (Aug. 24, 2001), 66 FR 45904 (Aug. 30, 2001).
- <sup>29</sup>Staff Legal Bulletin No. 15, dated September 5, 2001, published by the Division of Market Regulation. Staff Legal Bulletin No. 15 is available on the SEC's website at <http://www.sec.gov/interp/legal/mrslb15.htm>.
- <sup>30</sup>Release No. 34-44853 (Sept. 26, 2001), 66 FR 50720 (Oct. 3, 2001).
- <sup>31</sup>17 CFR 242.300-303.
- <sup>32</sup>Release No. 34-43590 (Nov. 17, 2000), 65 FR 75414 (Dec. 1, 2000).
- <sup>33</sup>17 CFR 240.11Ac1-5.
- <sup>34</sup>17 CFR 240.11Ac1-6.

<sup>35</sup>Release No. 34-44009 (Feb. 27, 2001), 66 FR 13608 (Mar. 6, 2001).

<sup>36</sup>*Id.*

<sup>37</sup>17 CFR 240.19b-4(e).

<sup>38</sup>*Id.*

<sup>39</sup>Release No. 34-40761 (Dec. 8, 1998), 63 FR 70952 (Dec. 22, 1998).

<sup>40</sup>Release Nos. 34-43086 (July 28, 2000), 65 FR 48023 (Aug. 4, 2000); 34-43310 (Sept. 20, 2000), 65 FR 58583 (Sept. 29, 2000); and 34-43311 (Sept. 20, 2000), 65 FR 58584 (Sept. 29, 2000).

<sup>41</sup>Release No. 34-43591 (Nov. 17, 2000), 65 FR 75439 (Dec. 1, 2000) [adopting Exchange Act Rule 11Ac1-7(b)(2)(i), 17 CFR 240.11Ac1-7(b)(2)(i)].

<sup>42</sup>Exchange Act Rule 11Ac1-7(b)(2)(i), 17 CFR 240.11Ac1-7(b)(2)(i).

<sup>43</sup>Release Nos. 34-44078 (Mar. 15, 2001), 66 FR 15792 (Mar. 21, 2001), and 34-44852 (Sept. 26, 2001), 66 FR 50103 (October 2, 2001).

<sup>44</sup>Release Nos. 34-44568 (July 18, 2001), 66 FR 38390 (July 24, 2001) (soliciting comment on effects of subpenny trading), and 34-44845 (Sept. 25, 2001), 66 FR 49877 (Oct. 1, 2001) (extending comment period).

<sup>45</sup>Release No. 34-42208 (Dec. 9, 1999), 64 FR 70613 (Dec. 17, 1999).

<sup>46</sup>*Id.*

<sup>47</sup>Release No. 34-43873 (Jan. 23, 2001), 66 FR 8131 (Jan. 29, 2001).

<sup>48</sup>*Id.*

<sup>49</sup>Release Nos. 34-44396 (June 7, 2001), 66 FR 31952 (June 13, 2001), and 34-44625 (July 31, 2001), 66 FR 41056 (Aug. 6, 2001).

<sup>50</sup>Release Nos. 34-44801 (Sept. 17, 2001), 66 FR 48499 (Sept. 20, 2001); 34-44802 (Sept. 17, 2001), 66 FR 48723 (Sept. 21, 2001); 34-44803 (Sept. 17, 2001), 66 FR 48495 (Sept. 20, 2001); 34-44808 (Sept. 17, 2001), 66 FR 48729 (Sept. 21, 2001); 34-44828 (Sept. 21, 2001), 66 FR 51095 (Sept. 27, 2001); 34-44887 (Sept.

28, 2001), 66 FR 51085 (Oct. 5, 2001); 34-44889 (Oct. 1, 2001), 66 FR 51078 (Oct. 5, 2001); 34-44890 (Oct. 1, 2001), 66 FR 51482 (Oct. 9, 2001); and 34-44929 (Oct. 12, 2001), 66 FR (Oct. 19, 2001).

<sup>51</sup>Release Nos. 34-44791, (Sept. 14, 2001), 66 FR 48494 (Sept. 20, 2001), and 34-44827 (Sept. 21, 2001), 66 FR 49438 (Sept. 27, 2001).

<sup>52</sup>Release No. 34-44874, (Sept. 28, 2001), 66 FR 51076 (Oct. 5, 2001).

<sup>53</sup>Release Nos. 34-44791 (Sept. 14, 2001), 66 FR 48494 (Sept. 20, 2001); 34-44839 (Sept. 24, 2001), 66 FR 49727 (Sept. 28, 2001); 34-44871 (Sept. 28, 2001), 66 FR 51077 (Oct. 5, 2001); and 34-44916 (Oct. 10, 2001) 66 FR 52648 (Oct. 16, 2001).

<sup>54</sup>Release No. 34-44291 (May 11, 2001), 66 FR 27760 (May 18, 2001).

<sup>55</sup>Release No. 34-44730 (Aug. 21, 2001), 66 FR 45137 (Aug. 27, 2001).

<sup>56</sup>17 CFR §§ 248.3(m) & 17 CFR 248(n).

<sup>57</sup>17 CFR § 160(b)(1).

<sup>58</sup>Release No. 34-44730 (Aug. 21, 2001), 66 FR 45137 (Aug. 27, 2001).

<sup>59</sup>Release No. 34-43695, File No. SR-NASD-00-34 (Dec. 8, 2000), 65 FR 78520 (Dec. 15, 2000).

<sup>60</sup>Release No. 34-44158, File No. SR-NASD-01-08 (Apr. 6, 2001), 66 FR 19267 (Apr. 13, 2001).

<sup>61</sup>Release No. 34-43785, File No. SR-NYSE-00-39 (Dec. 29, 2000), 66 FR 1710 (Jan. 9, 2001).

<sup>62</sup>Release No. 34-44741, File No. SR-CBOE-2001-14 (Aug. 23, 2001), 66 FR 45713 (Aug. 29, 2001).

<sup>63</sup>Letter regarding American Express Bank Ltd. (Oct. 30, 2000).

<sup>64</sup>Letter regarding BondGlobe (Feb. 6, 2001).

<sup>65</sup>Letter regarding Exar Corporation (Feb. 21, 2001).

<sup>66</sup>Letter regarding EPIX Holdings Corporation (Mar. 12, 2001).

<sup>67</sup>Letter regarding Prescient Markets, Inc. (Apr. 2, 2001).

<sup>68</sup>Release No. IC-24816 (Jan. 2, 2001), 66 FR 3734 (Jan. 16, 2001).

- <sup>69</sup>Release No. IC-24832 (Jan. 18, 2001), 66 FR 9002 (Feb. 5, 2001); Release No. IC-25175 (Sept. 26, 2001), 66 FR 5010 (Oct. 2, 2001) (extension of compliance date).
- <sup>70</sup>Release No. IC-24828 (Jan. 17, 2001), 66 FR 8509 (Feb. 1, 2001) (adopting release); Release No. IC-24828A (Mar. 8, 2001), 66 FR 14828 (Mar. 14, 2001) (correction).
- <sup>71</sup>Release No. IC-24991, IA-1945 (May 24, 2001), 66 FR 29224 (May 30, 2001) (adopting release), 66 FR 30311 (June 6, 2001) (correction).
- <sup>72</sup>Release No. IC-25058 (July 5, 2001), 66 FR 36156 (July 11, 2001).
- <sup>73</sup>Release No. IC-24775 (Nov. 29, 2000), 65 FR 76189 (Dec. 6, 2000).
- <sup>74</sup>Letter to Craig S. Tyle, General Counsel, Investment Company Institute, from the Commission (pub. avail. Sept. 17, 2001).
- <sup>75</sup>*In the Matter of Hillview Investment Trust II et al.*, Release Nos. IC-24853 (Feb. 6, 2001) (notice) and IC-25055 (June 29, 2001) (order).
- <sup>76</sup>*Goldman Sachs Trust et al.*, Release Nos. IC-24834 (Jan. 23, 2001) (notice) and IC-24877 (Feb. 21, 2001) (order).
- <sup>77</sup>*Keeper Holdings, LLC et al.*, Release Nos. IC-25145 (Aug. 29, 2001) (notice) and IC-25171 (Sept. 25, 2001) (order).
- <sup>78</sup>*Apex Municipal Fund, Inc. et al.*, Release Nos. IC-25052 (June 26, 2001) (notice) and IC-25974 (July 24, 2001) (order).
- <sup>79</sup>*WS Investment Company, LLC et al.*, Release Nos. IC-25146 (Aug. 29, 2001) (notice) and IC-25173 (Sept. 25, 2001) (order).
- <sup>80</sup>Release No. IC-25156 (Sept. 14, 2001).
- <sup>81</sup>Release No. IC-25165 (Sept. 21, 2001).
- <sup>82</sup>Letter to Craig S. Tyle, General Counsel, Investment Company Institute, from Douglas Scheidt, Associate Director and Chief Counsel, Division of Investment Management (pub. avail. Apr. 30, 2001).
- <sup>83</sup>*Report on Mutual Fund Fees and Expenses*, Division of Investment Management, U.S. Securities and Exchange Commission (December 2000).

<sup>84</sup>Letter to W. Thomas Conner, Vice President and General Counsel, National Association for Variable Annuities, *et al.* from Susan Nash, Associate Director, Division of Investment Management (June 19, 2001).

<sup>85</sup>Willkie Farr & Gallagher (pub. avail. Oct. 23, 2000).

<sup>86</sup>H.E.B. Investment and Retirement Plan (pub. avail. May 18, 2001).

<sup>87</sup>Comdisco, Inc. (pub. avail. Oct. 25, 2000).

<sup>88</sup>Fidelity Advisor Korea Fund, Inc. (pub. avail. Mar. 7, 2001).

<sup>89</sup>Nationwide Life Insurance Company, *et al.* (pub. avail. Mar. 16, 2001).

<sup>90</sup>Release No. IC-24991, IA-1945 (May 24, 2001), 66 FR 29224 (May 30, 2001) (adopting release), 66 FR 30311 (June 6, 2001) (correction).

<sup>91</sup>Release No. 35-27256 (Oct. 19, 2000).

<sup>92</sup>Release No. 35-27285 (Dec. 1, 2000).

<sup>93</sup>Release No. 35-27363 (Mar. 23, 2001).

<sup>94</sup>Release No. 35-27342 (Feb. 1, 2001), 66 FR 9247 (Feb. 7, 2001) (re-proposing release).

<sup>95</sup>Release Nos. 35-27357 (Mar. 19, 2001), 66 FR 16158 (Mar. 23, 2001) (proposing release); 35-27404 (May 24, 2001), 66 FR 29471 (May 31, 2001) (adopting release).

<sup>96</sup>Release No. 33-7943 (Jan. 26, 2001), 66 FR 8887 (Feb. 5, 2001).

<sup>97</sup>Release No. 33-7944 (Jan. 26, 2001), 66 FR 8732 (Feb. 1, 2001).

<sup>98</sup>Release No. 33-8016 (Sept. 28, 2001), 66 FR 50744 (Oct. 4, 2001).

<sup>99</sup>Release No. 33-7983 (June 15, 2001), 66 FR 32538 (June 15, 2001).

<sup>100</sup>Options Repricing Exchange Offer Exemption (Mar. 21, 2001).

<sup>101</sup>Release No. 33-7985 (June 14, 2001), 66 FR 33175 (June 21, 2001).

<sup>102</sup>Release No. 34-44791 (Sept. 14, 2001), 66 FR 48494 (Sept. 20, 2001).

<sup>103</sup>Release No. 33-8005A (Sept. 21, 2001), 66 FR 49273 (Sept. 27, 2001).

<sup>104</sup>Financial Reporting Release No. 56 (Nov. 15, 2000), 65 FR 76008 (Dec. 5, 2000).

<sup>105</sup>Financial Reporting Release No. 50A (Aug. 22, 2001), 66 FR 38149 (July 23, 2001).

<sup>106</sup>Financial Reporting Release No. 57 (Sept. 14, 2001), 66 FR 48335 (Sept. 20, 2001).

<sup>107</sup>Federal Reserve Board, Office of the Comptroller of the Currency, Federal Deposit Insurance Corporation, and Office of Thrift Supervision.

<sup>108</sup>Staff Accounting Bulletin No. 102 (July 6, 2001), 66 FR 36457 (July 12, 2001).

<sup>109</sup>Financial Reporting Release No. 28 (Dec. 1, 1986), 51 FR 44446 (Dec. 10, 1986).

<sup>110</sup>Statement of Financial Accounting Standards No. 141, *Business Combinations* (June 2001) and Statement of Financial Accounting Standards No. 142, *Goodwill and Other Intangible Assets* (June 2001).

<sup>111</sup>Statement of Financial Accounting Standards No. 143, *Accounting for Asset Retirement Obligations* (Aug. 2001).

<sup>112</sup>Statement of Financial Accounting Standards No. 144, *Accounting for the Impairment or Disposal of Long-lived Assets* (Aug. 2001).

<sup>113</sup>Statement of Financial Accounting Standards No. 121, *Accounting for the Impairment of Long-lived Assets and for Long-lived Assets to be Disposed of* and Accounting Principles Board Opinion No. 30, *Reporting the Effects of Disposal of a Segment of a Business, and Extraordinary, Unusual, and Infrequently Occurring Events and Transactions*, respectively.

<sup>114</sup>FASB Preliminary Views, *Reporting Financial Instruments and Certain Related Assets and Liabilities at Fair Value* (Dec. 14, 1999).

<sup>115</sup>FASB Special Project, *Financial Instruments and Similar Items* (Dec. 2000).



- <sup>116</sup>Statement of Financial Accounting Standards No. 133, *Accounting for Derivatives and Similar Financial Instruments and for Hedging Activities* (June 1998).
- <sup>117</sup>*Improving Business Reporting: Insight into Enhancing Voluntary Disclosures*, issued by the Steering Committee of the FASB Business Reporting Research Project (Jan. 2001).
- <sup>118</sup>*Strengthening Financial Markets: Do Investors Have the Information They Need?* (May 2001).
- <sup>119</sup>Statement of Position 00-3, *Accounting by Insurance Enterprises for Demutualizations and Formations of Mutual Insurance Holding Companies and for Certain Long-Duration Participating Contracts* (Dec. 15, 2000).
- <sup>120</sup>*Audits of Investment Companies (with Conforming Changes as of December 1, 2000)*.
- <sup>121</sup>Exposure Draft of Proposed Statement of Position, *Accounting for Certain Costs and Activities Related to Property, Plant, and Equipment* (June 29, 2001).
- <sup>122</sup>The Panel on Audit Effectiveness, *Report and Recommendations* (Aug. 31, 2000).
- <sup>123</sup>Statement on Auditing Standards No. 94, *The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit* (May 2001).
- <sup>124</sup>Release No. 33-7801 (Feb. 16, 2000), 65 FR 8896 (Feb. 23, 2000).
- <sup>125</sup>121 S. Ct. 1776 (2001).
- <sup>126</sup>(U.S. July 24, 2001) (No. 01-147), *cert. granted*, 122 S. Ct. 510 (2001)
- <sup>127</sup>238 F.3d 559 (4<sup>th</sup> Cir. 2001).
- <sup>128</sup>404 U.S. 6 (1971).
- <sup>129</sup>692 F.2d 1262 (9<sup>th</sup> Cir. 1982), *cert. denied*, 461 U.S. 914 (1983).
- <sup>130</sup>254 F.3d 852 (9<sup>th</sup> Cir. 2001).
- <sup>131</sup>257 F.3d 226 (2d Cir. 2001).
- <sup>132</sup>No. 01-1226 (7<sup>th</sup> Cir.).
- <sup>133</sup>265 F.3d 42 (1<sup>st</sup> Cir. 2001).
- <sup>134</sup>No. 01-7545 (2d Cir.).

- <sup>135</sup>262 F.3d 923 (9<sup>th</sup> Cir. 2001).
- <sup>136</sup>No. 01-7207 (2d Cir.).
- <sup>137</sup>No. 99-Civ. 0952 (S.D.N.Y.).
- <sup>138</sup>01-7371 (2d Cir.).
- <sup>139</sup>No. 00-0543-CIV (S.D. Fla.).
- <sup>140</sup>No. 00-3728 (3d Cir.).
- <sup>141</sup>No. 01-1369 (8<sup>th</sup> Cir.).
- <sup>142</sup>No. 3:00-1145-17 (D.S.C.).
- <sup>143</sup>249 F.3d 115 (2<sup>nd</sup> Cir. 2001).
- <sup>144</sup>263 F.3d 10 (2<sup>nd</sup> Cir. 2001).
- <sup>145</sup>No. 01-4049 (10<sup>th</sup> Cir.).
- <sup>146</sup>264 F.3d 201 (3d Cir. 2001).
- <sup>147</sup>No. 01-1369 MN (8<sup>th</sup> Cir.); No. 01-8011 (2d Cir.); No. 00-12398-REK (D. Mass.).
- <sup>148</sup>251 F.3d 101 (2d Cir. 2001).
- <sup>149</sup>258 F.3d 939 (9<sup>th</sup> Cir. 2001).
- <sup>150</sup>No. 3:99-CV-7591(N.D. Ohio July 26, 2001) (unpublished opinion).
- <sup>151</sup>No. 3:97-CV-0001 (M.D. Pa.).
- <sup>152</sup>No. 00-6376 (2d Cir., argued October 11, 2001).
- <sup>153</sup>No. 1:99CV01793 (D.D.C.).
- <sup>154</sup>*Marc N. Geman*, Release No. 34-43963 (Feb. 14, 2001), 74 SEC Docket 999, *appeal pending*, No. 01-9512 (10<sup>th</sup> Cir.).
- <sup>155</sup>*Abraham and Sons Capital, Inc.*, Release No. 34-44624 (July 31, 2001), 75 SEC Docket 1481.
- <sup>156</sup>*D. E. Wine Investments, Inc.*, Release No. 34-43929 (Feb. 6, 2001), 74 SEC Docket 2573.
- <sup>157</sup>*KPMG Peat Marwick LLP*, Release No. 34-43862, AAE Release 1360 (Jan. 19, 2001). 74 SEC Docket 384, rehearing denied, Release No. 34-44050, AAE Release No. 1374 (Mar. 8, 2001), 74 SEC Docket 135, *appeal pending*, No. 01-1131 (D.C. Cir.). KPMG LLP was formerly known as KPMG Peat Marwick LLP.