

PCAOB's Investor Advisory Group Seeks Action On Thwarted Foreign Inspections

At the inaugural meeting of the PCAOB's Investor Advisory Group, one of the sessions focused on foreign inspections. Acting Chair Daniel Goelzer said the Board's inability to inspect certain foreign firms is one of its most serious and challenging problems. The Board has been unable to conduct inspections in any countries in the European Union, in China or in Switzerland. The Board continues to negotiate with the oversight authorities in these foreign jurisdictions to reach an agreement on inspections. Goelzer said the financial services legislation which is making its way through Congress would be an important step because it would allow the Board to share inspection information with its foreign counterparts.

The PCAOB's inspection mandate extends to any registered public accounting firm that audits a company traded on a U.S. exchange, regardless of domicile. Of the current 2,478 registered firms, 932 firms are domiciled in 86 foreign countries.

IAG member Joseph Carcello, an accounting professor at the University of Tennessee, presented background information and recommendations to the Board with respect to foreign inspections. He noted that Congress would have been well aware of some of the territorial claims when it passed the Sarbanes-Oxley Act, yet it did not include a provision to permit the Board to rely on non-U.S. oversight and it did not provide any exemptions.

The Board adopted a rule to permit it to rely on independent audit oversight entities located in the home countries of registered non-U.S. audit firms based on how robust their oversight system is, but it retains overall authority with respect to inspections, investigations and enforcement. The Board has conducted joint inspections in some jurisdictions, but has postponed others. In order to inform

investors, the Board has published the names of firms that have not been inspected and the jurisdictions that have denied access.

One of the Board's major challenges is global audit networks in which the affiliates are separate legal entities. Carcello found that foreign registrants which are audited by non-U.S. auditors are significant to the U.S. capital markets, yet many investors are not aware that the auditing firms that share the same name as a Big Four firm as part of the global network are independent of those firms.

One of the recommendations was that the Board not take its strongest weapon off the table, which is the threat to deregister foreign accounting firms where inspections cannot be conducted. Other options include requiring the U.S. accounting firm to conduct detailed internal inspections of its foreign affiliates so the Board can review them. Another suggestion was that the SEC's Division of Enforcement could hold U.S. accounting firms responsible for the failures of their foreign affiliates when auditing material foreign subsidiaries of U.S. multinationals.

SEC Commissioner Elisse Walter said it would help to solve the underlying issue by adopting a single set of robust auditing standards. Barbara Roper with Consumer Federation of America did not see the problem as relating to convergence. She said there is a myth about the benefits of uniform standards because uniform standards will not provide uniform accounting.

Damon Silvers with AFL-CIO said the SEC has a strong role to play. He suggested that the SEC require foreign private issuers to disclose in large type on the cover of their Form 20-F if their financial statements were audited by a firm that has not been inspected by the PCAOB.

Former Judge Stanley Sporkin urged the Board to get tough. A company that is registered with the SEC has to be audited, he said, and the auditor has to be a member of the Board and must agree to be inspected. If the audit firm does not agree to be inspected, he said the Board should take its license away. Carcello agreed that the Board could do that, but said there would be international repercussions.

Walter explained that it is not a fight between companies, their audit firms and the Board. It is a conflict in the laws. She pointed out that the resistant foreign jurisdictions view it as the U.S. regulator coming into their country and violating their laws, not vice versa. We do not want to create an international incident, she said. Sporkin said the Board should test it rather than back down. Maybe some securities won't trade here as a result, he said.

Anne Simpson with the California Public Employees' Retirement System sees it as a question of how to deal with the abuse of a branding franchise when it is used in a region that is not properly regulated. She noted that McDonalds ensures identical quality in all of its locations, but accounting firms do not. She said it is important to make clear that investors should not assume the same level of comfort as with a U.S. Big Four accounting firm.

A number of IAG members agreed that additional disclosure is important for investors because many do not realize that foreign affiliates are separate legal entities. Sporkin reiterated that regulators have the ability to address the problem. If they fail to take action, they may have a Madoff situation all over again. He asked how regulators could defend that and said the lack of action is a prescription for disaster.

Carcello agreed that the foreign inspection program represents a significant risk for the Board. He recognizes the difficult position in which it puts the SEC and the Board. However, if a major fraud occurs in a Fortune 50 company because of a foreign affiliate that has not been inspected, the results would be severe and unforgiving, in his view.

Former SEC chief accountant Lynn Turner said the SEC has to take a strong position and back the PCAOB or the Board's standards will be watered down. Peter Nachtwey with the Carlyle Group agreed that foreign inspections must be conducted. The investor community needs that assurance and does not have the resources to make its own determination about audit quality.

Goelzer wrapped up the session and advised that the Board has already redoubled its efforts to

seek a solution with its foreign counterparts. The Board has also discussed the possibility of requiring additional disclosure and has begun a project relating to the responsibilities of the principal auditor. He said it is up to the SEC whether to require additional disclosure by issuers.

The Sarbanes-Oxley Act did not envision disclosure as a substitute for inspections, Goelzer added. The Board has the authority to act against firms that are not inspected, but any actions must be coordinated with the SEC. The Board has been in continuous negotiations with foreign jurisdictions, he said, but they are now seven years down the road and stronger actions may be needed.

COSO Study

COSO has conducted a study on fraud which updates a previous study based on SEC enforcement actions. The latest study looks at SEC enforcement actions against public companies in the U.S. between 1998 and 2007. The study cites 350 unique instances of fraud involving different companies (there were more enforcement actions, but related to the same companies). The previous study, which looked at fraud cases between 1987 and 1997, found 300 cases involving fraud.

Carcello said the latest study found that the size of the companies involved in fraud is significantly

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Ted Trautmann
Portfolio Managing Editor

Jacquelyn Lumb
Senior Writer/Analyst
202 842-7377

John Filar Atwood
Associate Managing Editor

Customer Service
800 344-3734
support.cch.com

Sales Department
888 224-7377

Melissa Winkley
Production

Patrick M. Gallagher
Erika E. Dix
Newsletter Design

Kathie Luzod
Newsletter Layout

SEC Research Department
202 842-7355
800 955-5219

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bigger, even if Enron and WorldCom are excluded. The study also found that in 89% of the cases involving fraud, the CEO and/or CFO were involved, compared to 83% in the previous study. The percentage of frauds involving revenue recognition increased

to 60%. Fraud cannot be completely eradicated, Carcello said, but it remains an important issue with tremendous implications for investors.

Jacquelyn Lumb

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.

- (S-3) 333-166481 Arena Pharmaceuticals, Inc. 5-3-2010
developer of genomic-based drug discovery technology
6166 Nancy Ridge Dr., San Diego, CA, 92121
(858)453-7200 NEW ISSUE: N SHELF: Y
common, preferred, warrants & debt securities /
indefinite / \$150,000,000
Issuer's Counsel: Cooley Godward
- (S-8) 333-166482 CapitalSource Inc. 5-3-2010
equity incentive plan
4445 Willard Ave., 12th Fl., Chevy Chase, MD, 20815
(301)841-2700 NEW ISSUE: N SHELF: N
common / 33,000,000 / \$196,350,000
Issuer's Counsel: Hogan Lovells
- (S-8) 333-166483 Virginia Commerce Bancorp, Inc.
5-3-2010
equity plan
5350 Lee Hwy., Arlington, VA, 22207
(703)534-0700 NEW ISSUE: N SHELF: N
common / 1,500,000 / \$11,085,000
Issuer's Counsel: Troutman Sanders
- (S-8) 333-166484 Whirlpool Corp. 5-3-2010
omnibus stock & incentive plan
2000 N. M-63, Benton Harbor, MI, 49022-2962
(269)923-5000 NEW ISSUE: N SHELF: N
common / 4,397,431 / \$475,076,458
Issuer's Counsel: Kirkland & Ellis LLP
- (S-1) 333-166485 Radiant Pharmaceuticals Corp. 5-3-2010
developer of immunodiagnostic detection kits
2492 Walnut Ave., #100, Tustin, CA, 92780-7039
(714)505-4460 NEW ISSUE: N SHELF: Y
common / 63,447,862 / \$65,985,776
Issuer's Counsel: Leser Hunter Taubman & Taubman
- (S-8) 333-166486 Verigy Ltd. 5-3-2010
equity incentive plan
No. 1 Yishun Ave. 7, Singapore, U0, 768923
(650)752-5000 NEW ISSUE: N SHELF: N
ordinary / 4,500,000 / \$54,186,000
Issuer's Counsel: Allen & Gledhill
- (S-1) 333-166487 Pristine Solutions Inc. 5-4-2010
distributor of tankless hot water heaters
Stettin Albert Town, Trelawny, L8
(876)572-4681 NEW ISSUE: Y* SHELF: Y
common / 29,666,781 / \$59,334
Issuer's Counsel: Carrillo Huettel
- (S-3) 333-166488 Adcare Health Systems, Inc. 5-4-2010
developer, owner & manager of retirement communities
5057 Troy Rd., Springfield, OH, 45502
(937)964-8974 NEW ISSUE: N SHELF: Y
common / indefinite / \$20,000,000
common-selling securityholders / 5,252,017 / \$30,277,878
warrants-selling securityholders / 1,452,800 / \$0
Issuer's Counsel: Carlile Patchen
- (S-8) 333-166489 First Industrial Realty Trust, Inc. 5-4-2010
stock incentive plan
311 S. Wacker Dr., #4000, Chicago, IL, 60606
(312)344-4300 NEW ISSUE: N SHELF: N
common / 400,000 / \$3,232,000
Issuer's Counsel: Barack Ferrazzano
- (S-8) 333-166490 SuccessFactors, Inc. 5-4-2010
equity incentive plan
1500 Fashion Island Blvd., #300, San Mateo, CA, 94404
(650)645-2000 NEW ISSUE: N SHELF: N
common / 2,500,000 / \$53,350,000
Issuer's Counsel: Fenwick West
- (N-2) 333-166491 Medley Capital BDC LLC 5-4-2010
invests primarily in secured loans
375 Park Ave., #3304, New York, NY, 10152
(212)759-0777 NEW ISSUE: Y* SHELF: N
common / indefinite / \$200,000,000
Issuer's Counsel: Morrison Foerster
Underwriter: Goldman, Sachs & Co.
Underwriter's Counsel: Sutherland Asbill

- (S-8) 333-166492 Vapor Corp. 5-4-2010
equity incentive plan
3101 W. Hallandale Blvd., #100, Hallandale, FL, 33009
888-482-76671 NEW ISSUE: N SHELF: Y
common & interests / 10,000,000 / \$4,584,960
- (S-1MEF) 333-166493 PhotoMedex, Inc. 5-4-2010
developer of excimer laser & fiberoptic equipment
147 Keystone Dr., Montgomeryville, PA, 18936
(215)619-3600 NEW ISSUE: N SHELF: N
common / 115,000 / \$690,000
Issuer's Counsel: Morgan Lewis
Underwriter's Counsel: Andrews Kurth
- (S-1) 333-166494 Eco-Friendly Power Technologies Corp.
5-4-2010
incandescent light bulb life extending apparatus
24 Givat Shaul St., Jerusalem, L3, 95477
972 2 502 1322 NEW ISSUE: Y* SHELF: Y
common / 2,500,000 / \$75,000
Issuer's Counsel: Michael Krome, P.C.
- (S-8) 333-166495 Clearfield, Inc. 5-4-2010
employee stock purchase plan
5480 Nathan Lane, #120, Plymouth, MN, 55442
(763)476-6866 NEW ISSUE: N SHELF: N
common / 300,000 / \$789,000
Issuer's Counsel: Lindquist Vennum
- (F-6EF) 333-166496 Clicks Group Ltd. /ADR 5-4-2010
retail pharmacy & beauty shops
Cnr. Searle & Pontiac Sts., Cape Town, T3, 8001
(212)495-1727 NEW ISSUE: Y SHELF: N
ADSs-ordinary / 100,000,000 / \$5,000,000
Issuer's Counsel: Emmet Marvin
Underwriter: Bank of New York Mellon (depository)
- (F-6) 333-166497 Lynas Corp. Ltd. 5-4-2010
mining & processing of rare earth metals
L 7 56 Pitt St., Sydney, NSW, C3, 2000
(212)495-1784 NEW ISSUE: N SHELF: N
ADSs-ordinary / 50,000,000 / \$2,500,000
Issuer's Counsel: Emmet Marvin
Underwriter: Bank of New York Mellon (depository)
- (S-6) 333-166498 First Trust Combined Series 312 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-6) 333-166499 FT 2431 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-6) 333-166500 FT 2432 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-6) 333-166501 First Trust Combined Series 313 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-6) 333-166502 FT 2433 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-6) 333-166503 FT 2434 5-4-2010
120 E. Liberty Dr., #400, Wheaton, IL, 60187
NEW ISSUE: Y SHELF: N
units / indefinite / \$0
Issuer's Counsel: Chapman Cutler
Underwriter: First Trust Portfolios, L.P. (depositor)
- (S-8) 333-166504 Headwaters, Inc. 5-4-2010
employee stock purchase plan
10653 S. River Front Pkwy., #300, S. Jordan, UT, 84095
(801)984-9400 NEW ISSUE: N SHELF: N
common / 3,000,000 / \$17,760,000
- (S-8) 333-166505 Headwaters, Inc. 5-4-2010
incentive compensation plan
10653 S. River Front Pkwy., #300, S. Jordan, UT, 84095
(801)984-9400 NEW ISSUE: N SHELF: N
common / 2,500,000 / \$14,800,000
- (F-6) 333-166506 Halma p.l.c. 5-4-2010
safety detection products & systems
Misbourne Ct., Rectory Way, Amersham, X0, HP7 0DE
(800)990-1135 NEW ISSUE: Y SHELF: N
ADSs-ordinary / 50,000,000 / \$2,500,000
Issuer's Counsel: Ziegler Ziegler
Underwriter: JPMorgan Chase Bank (depository)
- (S-8) 333-166507 Cott Corp. 5-4-2010
equity incentive plan
6525 Viscount Rd., Mississauga, A6, L4V 1H6
(813)313-1724 NEW ISSUE: N SHELF: N
common / 4,000,000 / \$33,880,000
Issuer's Counsel: Drinker Biddle
- (S-1) 333-166508 Discount Dental Materials, Inc. 5-4-2010
sells disposable dental supply products
4211 W. Magnolia Blvd., Burbank, CA, 91505
(805)658-2300 NEW ISSUE: Y* SHELF: Y
common / 1,200,000 / \$12,000
Issuer's Counsel: Gary B. Wolff, P.C.

- (S-8) 333-166509 Orthofix Int'l. N.V. 5-4-2010
inducement grant nonqualified stock options
7 Abraham de Veerstraat, Curacao, P8
(617)912-9210 NEW ISSUE: N SHELF: N
common / 50,000 / \$1,706,500
Issuer's Counsel: Hogan Hartson
- (S-8) 333-166510 Orthofix Int'l. N.V. 5-4-2010
stock purchase plan
7 Abraham de Veerstraat, Curacao, P8
(617)912-9210 NEW ISSUE: N SHELF: N
common / 450,000 / \$15,358,500
Issuer's Counsel: Hogan Hartson
- (S-8) 333-166511 Southern National Bancorp
of Virginia, Inc. 5-4-2010
stock awards & incentive plan
6830 Old Dominion Dr., McLean, VA, 22101
(703)893-7400 NEW ISSUE: N SHELF: N
common / 700,000 / \$5,775,000
Issuer's Counsel: Bracewell & Giuliani
- (S-8) 333-166512 NVR, Inc. 5-4-2010
equity incentive plan
11700 Plaza America Dr., #500, Reston, VA, 20190
(703)956-4000 NEW ISSUE: N SHELF: N
common / 700,000 / \$499,324,000
Issuer's Counsel: Hogan Lovells
- (S-8) 333-166513 Herbalife Ltd. 5-4-2010
stock incentive plan
Ugland House, S. Church St., P.O. Box 309GT,
George Town, E9
(310)410-9600 NEW ISSUE: N SHELF: N
common / 700,000 / \$33,061,000
Issuer's Counsel: Gibson Dunn
- (S-3) 333-166514 Alexza Pharmaceuticals, Inc. 5-4-2010
pharmaceuticals for treatment of acute
& intermittent conditions
2091 Stierlin Court, Mountain View, CA, 94303
(650)944-7000 NEW ISSUE: N SHELF: Y
common, preferred, warrants & debt securities /
indefinite / \$75,000,000
Issuer's Counsel: Cooley LLP
- (S-3ASR) 333-166515 ALLETE, Inc. 5-4-2010
direct stock purchase & dividend reinvestment plan
30 W. Superior St., Duluth, MN, 55802-2093
(218)279-5000 NEW ISSUE: N SHELF: Y
common / 2,000,000 / \$73,360,000
Issuer's Counsel: Morgan Lewis
- (S-4) 333-166516 Del Monte Foods Co. 5-4-2010
exchange offer
1 Market at Landmark, San Francisco, CA, 94105
(415)247-3000 NEW ISSUE: Y SHELF: N
sr. sub. notes & guarantees / 450,000,000 / \$450,000,000
Issuer's Counsel: Gibson Dunn

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
3par Inc.	2.02, 9.01	05-04-2010
Abaxis Inc	5.02	04-28-2010
Acorn Energy, Inc.	2.01, 7.01, 9.01	04-30-2010
Adherex Technologies Inc	1.01, 3.02	05-03-2010
Advanced Micro Devices Inc	5.07	04-29-2010
Airmedia Group Inc.	6-K	05-01-2010
Akorn Inc	2.02, 9.01	05-03-2010
Alarion Financial Services Inc	2.02, 5.07	04-28-2010
Alcoa Inc	7.01, 9.01	05-04-2010
Aldabra 2 Acquisition Corp	2.02, 9.01	05-04-2010
Alexander & Baldwin Inc	2.02, 9.01	05-04-2010
Alexanders J Corp	2.02, 7.01, 9.01	05-03-2010
Alliance Resource Partners LP	7.01, 9.01	05-04-2010
Alliancebernstein Holding L.P.	2.02, 7.01, 9.01	05-03-2010
Alliancebernstein L.P.	2.02, 7.01, 9.01	05-03-2010
Alliant Energy Corp	2.02, 9.01	05-04-2010

Alloy Steel International Inc	2.02	05-04-2010
Altair Nanotechnologies Inc	1.01, 1.02, 9.01	04-30-2010
Alto Palermo SA Apsa	6-K	05-03-2010
Altra Holdings, Inc.	2.02, 9.01	05-04-2010
Aluminum Corp OF China Ltd	6-K	05-04-2010
Alvarion Ltd	6-K	05-04-2010
Amcore Financial Inc	2.04	04-29-2010
Amedisys Inc	7.01, 9.01	05-04-2010
America Service Group Inc /DE	8.01	05-04-2010
American Airlines Inc	8.01	05-04-2010
American Axle & Manufacturing Holdings Inc	5.07	04-29-2010
American Capital, Ltd	2.02, 9.01	05-04-2010
American Medical Systems Holdings Inc	2.02, 5.07, 9.01	04-29-2010
American Reprographics Co	2.02, 5.07, 8.01, 9.01	05-04-2010
American Tower Corp /MA/	2.02, 9.01	05-04-2010
American Water Works Company, Inc.	2.02, 9.01	05-04-2010
Ameristar Casinos Inc	2.02, 9.01	05-04-2010
Amicas, Inc.	2.01, 3.01, 5.01, 5.02	04-28-2010
Amkor Technology Inc	1.01, 2.03, 8.01, 9.01	04-29-2010
AMR Corp	8.01	05-04-2010
Anavex Life Sciences Corp.	5.02, 5.07, 9.01	04-28-2010
Andersons Inc	2.02	05-03-2010
Angiotech Pharmaceuticals Inc	2.02, 9.01	05-04-2010
Animal Health International, Inc.	2.02, 9.01	05-04-2010

AOL Inc.	5.02, 5.07, 9.01	04-29-2010
Apollo Gold Corp	8.01, 9.01	05-04-2010
Apple Reit Nine, Inc.	2.01, 9.01	04-30-2010
Approach Resources Inc	2.02, 7.01, 9.01	05-04-2010
Archer Daniels Midland Co	2.02, 9.01	03-31-2010
Argo Group International Holdings, Ltd.	2.02, 9.01	05-04-2010
Armstrong World Industries Inc	2.02, 9.01	05-03-2010
Arvinmeritor Inc	2.02, 5.02, 9.01	04-28-2010
Assisted Living Concepts Inc	2.02, 9.01	05-03-2010
AT&T Inc.	5.07	05-04-2010
Atlantic Green Power Holding Co	4.01, 9.01	04-28-2010
Atlantic Southern Financial Group, Inc.	5.02	04-30-2010
Atlas Pipeline Holdings, L.P.	2.02, 9.01	05-04-2010
Atlas Pipeline Partners LP	2.02, 9.01	05-04-2010
Atmel Corp	2.02, 9.01	05-04-2010
ATS Medical Inc	1.01	04-28-2010
Atwood Oceanics Inc	2.02, 9.01	05-04-2010
Auxilium Pharmaceuticals Inc	7.01, 9.01	05-04-2010
Avani International Group Inc //	5.01	04-21-2010
Avino Silver & Gold Mines Ltd	6-K	12-31-2009
Avista Corp	8.01	05-04-2010
Axcelis Technologies Inc	2.02, 9.01	05-04-2010
B Communications Ltd	6-K	05-04-2010
Badger Meter Inc	5.07	04-30-2010

Baker Hughes Inc	2.02, 7.01, 9.01	05-04-2010
Balchem Corp	2.02, 9.01	05-04-2010
Bally Technologies, Inc.	2.02, 9.01	04-29-2010
Bancinsurance Corp	5.02, 9.01	04-29-2010
Banco Santander, S.A.	6-K	05-01-2010
Banco Santander, S.A.	6-K	05-01-2010
Bancorpsouth Inc	5.07	04-28-2010
Bank Mutual Corp	5.07	05-03-2010
Bank OF Montreal /CAN/	6-K	05-04-2010
Bankatlantic Bancorp Inc	2.02, 8.01, 9.01	05-04-2010
Baxter International Inc	2.02, 2.06, 9.01	05-03-2010
Beazer Homes USA Inc	7.01, 9.01	05-04-2010
Beazer Homes USA Inc	2.02, 7.01, 9.01	05-03-2010
Beijing Century Health Medical, Inc.	8.01	05-04-2010
Bella Viaggio, Inc.	1.01, 5.01, 5.02, 9.01	04-28-2010
Berry Plastics Corp	1.01, 2.03, 9.01	05-03-2010
Bill Barrett Corp	2.02, 7.01, 9.01	05-04-2010
Bimini Capital Management, Inc.	2.02, 9.01	05-03-2010
BIO RAD Laboratories Inc	2.02, 9.01	03-31-2010
Biomed Realty Trust Inc	2.02, 9.01	05-03-2010
Biopharm Asia, Inc.	5.02	04-26-2010
BJ Services Co LLC	1.01, 1.02, 2.01, 3.01, 3.03, 5.01, 5.02, 5.03, 9.01	04-28-2010

Blount International Inc	2.02, 9.01	05-04-2010
Blue Square Israel Ltd /ADR/	6-K	05-04-2010
Bluefly Inc	2.02, 9.01	05-04-2010
Bluephoenix Solutions Ltd	6-K	05-04-2010
Boyd Gaming Corp	2.02, 9.01	05-04-2010
Boyd Gaming Corp	2.02, 7.01, 9.01	05-04-2010
BP PLC	6-K	05-04-2010
Braintech Inc	2.02, 5.02, 8.01, 9.01	05-04-2010
Braskem SA	6-K	06-30-2010
BRE Properties Inc /MD/	2.02, 8.01, 9.01	05-04-2010
BRF-Brasil Foods S.A.	6-K	06-30-2010
Brink'S Home Security Holdings, Inc.	8.01	05-03-2010
Broadpoint Gleacher Securities Group, Inc.	2.02, 9.01	05-04-2010
Brookfield Homes Corp	2.02, 9.01	04-30-2010
Brookfield Infrastructure Partners L.P.	6-K	05-04-2010
Brooklyn Cheesecake & Desert CoM	1.01, 5.01, 9.01	04-29-2010
Bryn Mawr Bank Corp	7.01, 8.01, 9.01	05-03-2010
BTU International Inc	2.02, 9.01	05-04-2010
Bway Corp	2.02, 8.01, 9.01	05-04-2010
Bway Holding Co	2.02, 8.01, 9.01	05-04-2010
Cabelas Inc	2.02, 7.01, 9.01	05-04-2010

CAI International, Inc.	2.02, 9.01	05-04-2010
Calamos Asset Management, Inc. /DE/	2.02, 9.01	05-04-2010
Camden Property Trust	5.07	05-03-2010
Cameco Corp	6-K	05-04-2010
Campbell Fund Trust	3.02	05-01-2010
Canalaska Uranium Ltd	6-K	04-06-2010
Capstead Mortgage Corp	7.01, 8.01, 9.01	05-04-2010
Cardica Inc	2.02, 9.01	05-04-2010
Carlisle Companies Inc	5.02	04-30-2010
Cascade Microtech Inc	2.02, 9.01	05-04-2010
Casual Male Retail Group Inc	5.02	05-03-2010
CBL & Associates Properties Inc	5.07	05-03-2010
Cboe Holdings, Inc.	2.02, 9.01	05-04-2010
CCH II Capital Corp	1.01, 2.03, 8.01, 9.01	04-28-2010
CCH II LLC	1.01, 2.03, 8.01, 9.01	04-28-2010
CCo Holdings Capital Corp	1.01, 2.03, 8.01, 9.01	04-28-2010
CCo Holdings LLC	1.01, 2.03, 8.01, 9.01	04-28-2010
Cell Therapeutics Inc	3.01, 7.01, 9.01	05-04-2010
Celldex Therapeutics, Inc.	2.02, 9.01	05-04-2010
Celsion Corp	2.02	05-04-2010
Central Goldtrust	6-K	05-04-2010
Central Vermont Public Service Corp	8.01	04-30-2010
Century Aluminum Co	8.01, 9.01	05-03-2010
Cephalon Inc	2.02, 9.01	05-04-2010

Ch2m Hill Companies Ltd	5.07	05-03-2010
Charter Communications, Inc. /MO/	1.01, 2.03, 8.01, 9.01	04-28-2010
Check Point Software Technologies Ltd	6-K	05-04-2010
Checkpoint Systems Inc	2.02	05-03-2010
Chemical Financial Corp	5.02, 7.01, 9.01	04-29-2010
Chesapeake Energy Corp	2.02, 9.01	05-03-2010
Chesapeake Energy Corp	3.02, 5.03, 9.01	05-04-2010
Chesapeake Lodging Trust	1.01, 9.01	04-29-2010
China Digital Animation Development, Inc.	5.05, 9.01	04-28-2010
China JO-JO Drugstores, Inc.	7.01, 8.01, 9.01	05-04-2010
China Prosperous Clean Energy Corp	8.01	08-28-2009
China Redstone Group, Inc.	5.02, 9.01	05-01-2010
China Sunergy Co., Ltd.	6-K	05-04-2010
China Yongxin Pharmaceuticals Inc.	1.01, 3.02, 9.01	05-03-2010
Chipmos Technologies Bermuda Ltd	6-K	05-04-2010
Choiceone Financial Services Inc	5.07	04-29-2010
Christopher & Banks Corp	5.02, 7.01, 9.01	04-28-2010
Cigna Corp	5.07	04-28-2010
Clayton Williams Energy Inc /DE	2.02, 9.01	05-04-2010
Coca-Cola Hellenic Bottling Co SA	6-K	05-04-2010
Coeur D Alene Mines Corp	7.01	05-01-2010
Cognizant Technology Solutions Corp	2.02, 9.01	05-04-2010
Coleman Cable, Inc.	5.07	04-30-2010

Colonial Properties Trust	5.07	04-28-2010
Colonial Realty Limited Partnership	5.07	04-28-2010
Colony Bankcorp Inc	2.02, 9.01	05-04-2010
Combimatrix Corp	2.02, 9.01	05-04-2010
Comcam Inc	4.01, 9.01	04-28-2010
Comfort Systems USA Inc	2.02, 8.01, 9.01	05-04-2010
Community West Bancshares /	8.01, 9.01	05-04-2010
Concur Technologies Inc	5.02, 9.01	04-30-2010
Conexant Systems Inc	5.02, 9.01	05-01-2010
Conseco Inc	2.02, 9.01	05-04-2010
Conseco Inc	2.02, 9.01	05-04-2010
Consolidated Tomoka Land Co	5.02, 5.03, 5.07, 9.01	05-04-2010
Continental Airlines Inc /DE/	8.01, 9.01	05-03-2010
Continental Minerals Corp	6-K	12-31-2009
Corinthian Colleges Inc	2.02, 9.01	05-04-2010
Cornerstone Therapeutics Inc	2.02, 9.01	05-04-2010
Covenant Transportation Group Inc	5.02	04-30-2010
CRA International, Inc.	5.07	04-30-2010
Cray Inc	2.02, 9.01	05-04-2010
Cray Inc	8.01	05-04-2010
Cresud Inc	6-K	05-03-2010
Crown Holdings Inc	5.07	04-28-2010
Crucell NV	6-K	05-04-2010
Crude Carriers Corp.	6-K	05-04-2010
CVS Caremark Corp	2.02, 9.01	05-04-2010

Cynosure Inc	2.02, 9.01	05-04-2010
Daleco Resources Corp	5.07	05-04-2010
Dave & Busters Inc	8.01, 9.01	05-03-2010
DCB Financial Corp	2.02, 9.01	05-04-2010
Diamond Hill Investment Group Inc	5.07	05-04-2010
Digimarc Corp	1.01, 3.03, 5.03, 5.07, 7.01, 9.01	04-30-2010
Digitalglobe Inc	2.02, 9.01	05-04-2010
Dolan Media Co	2.02, 9.01	05-04-2010
Dollar Thrifty Automotive Group Inc	8.01, 9.01	05-04-2010
Dominos Pizza Inc	2.02, 9.01	05-04-2010
DOT VN, Inc.	8.01, 9.01	05-04-2010
Double-Take Software, Inc.	2.02, 9.01	05-04-2010
DPL Inc	5.07, 9.01	04-28-2010
DRI Corp	7.01, 9.01	05-04-2010
Duke Energy Corp	2.02, 9.01	05-04-2010
Duke Realty Corp	2.02, 5.02, 5.07, 9.01	04-28-2010
Duke Realty Limited Partnership/	2.02, 5.02, 5.07, 9.01	04-28-2010
DXP Enterprises Inc	2.02, 9.01	05-03-2010
Eastern Insurance Holdings, Inc.	1.01, 7.01, 9.01	05-04-2010
Eclipsys Corp	2.02, 9.01	05-04-2010
EL Paso Electric Co /TX/	2.02, 9.01	05-04-2010
Emerson Electric Co	2.02, 7.01, 9.01	05-04-2010
Endurance Specialty Holdings Ltd	2.02, 9.01	05-04-2010
Energizer Resources, Inc.	8.01, 9.01	05-03-2010

Energy Future Holdings Corp /TX/	2.02, 9.01	05-04-2010
Energy Holdings International, Inc.	5.02, 9.01	04-07-2010
Energys	7.01, 9.01	05-04-2010
Entech Solar, Inc.	1.01	04-30-2010
Enterprise Financial Services Corp	5.02, 5.07	04-29-2010
Eplus Inc	5.02	04-29-2010
Equus Total Return, Inc.	8.01, 9.01	05-04-2010
Equus Total Return, Inc.	5.02, 9.01	05-04-2010
Erhc Energy Inc	5.02, 8.01	05-04-2010
Esco Technologies Inc	2.02, 7.01, 9.01	05-04-2010
Evergreen Solar Inc	1.01, 2.02, 5.02, 9.01	04-28-2009
Federal Home Loan Bank OF Atlanta	2.03	05-04-2010
Federal Home Loan Bank OF Boston	2.03	04-28-2010
Federal Home Loan Bank OF Chicago	2.03	04-28-2010
Federal Home Loan Bank OF Cincinnati	2.03, 9.01	04-28-2010
Federal Home Loan Bank OF Dallas	2.03, 9.01	04-28-2010
Federal Home Loan Bank OF DES Moines	2.03, 9.01	04-28-2010
Federal Home Loan Bank OF Indianapolis	2.03, 9.01	04-30-2010
Federal Home Loan Bank OF NEW York	8.01, 9.01	05-04-2010
Federal Home Loan Bank OF NEW York	2.03, 9.01	04-28-2010
Federal Home Loan Bank OF Pittsburgh	2.03, 9.01	04-28-2010
Federal Home Loan Bank OF SAN Francisco	2.03	04-28-2010
Federal Home Loan Bank OF Seattle	2.03	04-28-2010

Federal Home Loan Bank OF Topeka	2.03	04-28-2010
Federal Realty Investment Trust	2.02, 9.01	03-31-2010
FEI Co	2.02, 9.01	05-04-2010
Fifth Street Finance Corp	7.01, 9.01	05-04-2010
First Bancshares Inc /MS/	2.02, 7.01, 8.01, 9.01	05-04-2010
First Defiance Financial Corp	5.07	04-20-2010
First Industrial Realty Trust Inc	1.01, 8.01, 9.01	05-04-2010
First Mercury Financial Corp	7.01, 9.01	05-04-2010
First Pulaski National Corp	5.07	04-29-2010
First Reliance Bancshares Inc	2.02, 9.01	04-27-2010
Firstenergy Corp	2.02, 9.01	05-04-2010
Firstmerit Corp /OH/	2.02, 9.01	05-04-2010
Firstservice Corp	6-K	03-31-2010
Flagstone Reinsurance Holdings Ltd	1.01, 2.03, 9.01	04-28-2010
Flagstone Reinsurance Holdings Ltd	9.01	05-03-2010
Florida Gaming Corp	1.01, 2.03, 9.01	04-28-2010
FMC Corp	2.02, 9.01	05-03-2010
Force Protection Inc	2.02, 7.01, 9.01	05-04-2010
Ford Credit Auto Owner Trust 2010-A	1.01, 9.01	04-28-2010
Franklin Electric Co Inc	5.02, 5.07, 9.01	05-04-2010
Franklin Street Properties Corp /MA/	2.02, 9.01	02-23-2010
Frederick'S OF Hollywood Group Inc /NY/	1.02, 5.02, 9.01	04-28-2010
Fresenius Medical Care AG & Co. KgaA	6-K	05-04-2010

Fresh DEL Monte Produce Inc	2.02, 9.01	05-04-2010
Fundtech Ltd	6-K	05-04-2010
Futures Portfolio Fund L.P.	3.02	05-01-2010
Gafisa S.A.	6-K	03-31-2010
Gamco Investors, Inc. ET AL	8.01	05-04-2010
Gamco Investors, Inc. ET AL	2.02, 9.01	05-04-2010
Gamco Investors, Inc. ET AL	5.07	05-04-2010
Gaylord Entertainment Co /DE	8.01, 9.01	05-04-2010
Gaylord Entertainment Co /DE	2.02, 9.01	05-03-2010
General Electric Co	5.07	04-28-2010
General Employment Enterprises Inc	2.02, 9.01	05-03-2010
Getty Copper Inc	6-K	12-31-2009
Giga Tronics Inc	2.02, 9.01	05-04-2010
Given Imaging Ltd	6-K	05-04-2010
Glacier Bancorp Inc	5.07	04-28-2010
Gladstone Capital Corp	2.02, 9.01	05-04-2010
Glaxosmithkline PLC	6-K	05-04-2010
Glaxosmithkline PLC	6-K	05-04-2010
Global Axxess Corp	8.01, 9.01	05-04-2010
Global Axxess Corp	2.02, 9.01	05-04-2010
Global Cash Access Holdings, Inc.	5.02, 5.07, 9.01	04-29-2010
Global Energy Inc	5.02	05-04-2010
Global Resource Corp	5.02	04-28-2010
Globalscape Inc	8.01	05-04-2010
GLU Mobile Inc	2.02, 9.01	05-04-2010

Golar LNG Ltd	6-K	05-04-2010
Golden Eagle International Inc	5.03, 9.01	03-23-2010
Golub Capital BDC, Inc.	5.02, 7.01, 9.01	04-28-2010
Grand Canyon Education, Inc.	2.02, 9.01	05-04-2010
Granite Construction Inc	2.02, 9.01	05-03-2010
Grant Park Futures Fund Limited Partnership	7.01	04-30-2010
Great Lakes Dredge & Dock Corp	2.02, 9.01	05-04-2010
Green Bankshares, Inc.	5.07	04-30-2010
Group Simec Inc	6-K	05-04-2010
Grubb & Ellis Co	1.01, 2.02, 3.02, 5.02, 8.01, 9.01	05-03-2010
Grubb & Ellis Healthcare Reit II, Inc.	1.01, 9.01	04-28-2010
Grupo Televisa, S.A.B.	6-K	05-03-2010
Grupo Televisa, S.A.B.	6-K	05-04-2010
Grupo TMM SAB	6-K	05-03-2010
GSI Commerce Inc	1.01, 2.01, 9.01	04-30-2010
GTX Inc /DE/	5.07	04-29-2010
GTX Inc /DE/	2.02, 9.01	05-04-2010
Guangshen Railway Co Ltd	6-K	05-04-2010
Guess Inc ET AL/CA/	5.02, 9.01	05-04-2010
Haemonetics Corp	2.02, 9.01	05-04-2010
Harleysville Group Inc	5.07, 9.01	04-28-2010
Harmony Gold Mining Co Ltd	6-K	05-04-2010
Hasbro Inc	8.01	05-04-2010
HCC Insurance Holdings Inc/DE/	2.02, 9.01	05-04-2010

Headwaters Inc	2.02, 9.01	05-04-2010
Health NET Inc	2.02, 9.01	05-04-2010
Healthcare Realty Trust Inc	2.02, 9.01	05-04-2010
Healthsouth Corp	2.02, 7.01	03-31-2010
Hellenic Telecommunications Organization SA	6-K	05-04-2010
Henry Jack & Associates Inc	2.02, 9.01	05-04-2010
Henry Schein Inc	2.02, 9.01	03-27-2010
Herbalife Ltd.	2.02, 8.01, 9.01	05-03-2010
HI Tech Pharmacal Co Inc	1.01, 9.01	05-01-2010
Home Touch Holding Co	3.03, 5.07	05-03-2010
Hooker Furniture Corp	5.02	04-28-2010
Hsbc Holdings PLC	6-K	05-04-2010
Hsbc Holdings PLC	6-K	05-04-2010
Hutchison Telecommunications International Ltd	6-K	05-04-2010
Iberiabank Corp	7.01, 9.01	05-04-2010
Ikanos Communications	2.02, 9.01	05-04-2010
Imax Corp	5.02	04-29-2010
Imergent Inc	2.01, 9.01	05-04-2010
Impax Laboratories Inc	2.02, 9.01	05-04-2010
India Globalization Capital, Inc.	3.01, 7.01, 9.01	05-04-2010
Industrial Services OF America Inc /FL	7.01, 9.01	04-29-2010
Inergy Holdings, L.P.	2.02, 7.01, 8.01, 9.01	05-04-2010
Inergy L P	2.02, 7.01, 9.01	05-04-2010
Infusystem Holdings, Inc	2.02, 9.01	05-04-2010

Inland Real Estate Corp	5.02, 9.01	04-30-2010
Inland Real Estate Corp	2.02, 7.01, 9.01	05-04-2010
Inova Technology Inc.	8.01, 9.01	05-04-2010
Insignia Systems Inc/MN	8.01	05-04-2010
Integrated Device Technology Inc	2.02, 9.01	05-04-2010
Intelgenx Technologies Corp.	1.01, 9.01	05-04-2010
Intelligroup Inc	2.02, 9.01	05-04-2010
Interactive Data Corp/MA/	1.01, 5.02, 7.01, 8.01, 9.01	05-03-2010
Interactive Systems Worldwide Inc /DE	5.02	05-03-2010
Intercontinentalexchange Inc	1.01, 9.01	04-30-2010
Interdigital, Inc.	2.02, 9.01	04-28-2010
Intermune Inc	8.01, 9.01	05-04-2010
International Rectifier Corp /DE/	1.01	05-04-2010
Internet Gold Golden Lines Ltd	6-K	05-04-2010
Intrepid Potash, Inc.	2.02, 7.01, 9.01	05-04-2010
Irsa Investments & Representations Inc	6-K	05-03-2010
Irvine Sensors Corp/DE/	3.02, 3.03, 5.03, 9.01	04-29-2010
Isecuretrac Corp	5.07	04-28-2010
Issuer Direct Corp	2.02, 9.01	05-04-2010
Istar Financial Inc	1.01	05-03-2010
Itau Unibanco Holding S.A.	6-K	05-04-2010
Itau Unibanco Holding S.A.	6-K	05-04-2010
Itau Unibanco Holding S.A.	6-K	05-04-2010

Jefferies Group Inc /DE/	1.01, 9.01	05-03-2010
Jones Soda Co	8.01, 9.01	05-03-2010
Juma Technology Corp.	1.01, 3.02, 9.01	04-30-2010
Keyon Communications Holdings Inc.	1.01, 9.01	04-30-2010
Kforce Inc	2.02, 9.01	05-04-2010
Kinder Morgan Energy Partners L P	7.01	05-04-2010
Kindred Healthcare, Inc	8.01, 9.01	05-03-2010
Kinross Gold Corp	6-K	03-31-2010
Kinross Gold Corp	6-K	05-03-2010
KKR Financial Holdings LLC	8.01, 9.01	05-03-2010
Kokomo Enterprises Inc.	6-K	12-31-2009
Kona Grill Inc	5.07, 9.01	04-28-2010
Kopin Corp	2.02, 9.01	05-04-2010
Kronos Worldwide Inc	2.02, 7.01, 9.01	05-04-2010
KV Pharmaceutical Co /DE/	8.01	05-04-2010
Labarge Inc	7.01, 9.01	05-04-2010
Labarge Inc	5.02, 8.01	04-28-2010
Landstar System Inc	5.07	04-29-2010
Lecg Corp	2.02, 9.01	05-04-2010
Levi Strauss & Co	1.01, 9.01	04-28-2010
Liberty Coal Energy Corp.	5.02	04-30-2010
Liberty Global, Inc.	2.03, 9.01	05-04-2010
Liberty Media Corp	7.01, 9.01	05-03-2010
Lihir Gold Ltd	6-K	04-20-2010
Lihir Gold Ltd	6-K	04-20-2010

Lihua International Inc.	8.01, 9.01	05-03-2010
Limited Brands Inc	8.01, 9.01	05-04-2010
Lithia Motors Inc	2.02, 5.07, 9.01	05-04-2010
LJ International Inc	6-K	05-03-2010
Loral Space & Communications Inc.	8.01	04-30-2010
Luxottica Group SPA	6-K	05-04-2010
M&T Bank Corp	7.01, 9.01	05-04-2010
Macerich Co	2.02, 7.01, 9.01	05-04-2010
Magal Security Systems Ltd	6-K	05-04-2010
Magellan Midstream Partners LP	2.02, 9.01	05-04-2010
MAP Pharmaceuticals, Inc.	2.02, 9.01	05-04-2010
Marathon OIL Corp	2.02	05-04-2010
Marsh & McLennan Companies, Inc.	2.02, 9.01	05-04-2010
Martin Marietta Materials Inc	2.02, 7.01, 9.01	05-04-2010
Masimo Corp	2.02, 9.01	05-04-2010
Mastercard Inc	2.02, 7.01, 9.01	05-04-2010
MCG Capital Corp	2.02, 9.01	05-04-2010
Mcmoran Exploration Co /DE/	5.02, 5.03, 5.07, 8.01, 9.01	04-28-2010
MDC Partners Inc	2.02, 7.01, 9.01	05-04-2010
Measurement Specialties Inc	5.02	04-29-2010
Medco Health Solutions Inc	7.01, 9.01	05-04-2010
Medicines Co /DE	8.01	04-30-2010
Mediware Information Systems Inc	2.02, 9.01	05-04-2010

Merck & Co. Inc.	2.02, 9.01	05-04-2010
Meritage Homes Corp	8.01, 9.01	05-04-2010
Metro Bancorp, Inc.	1.01, 2.02, 9.01	05-04-2010
Microsemi Corp	2.01, 7.01, 9.01	04-30-2010
Middlebrook Pharmaceuticals, Inc.	1.03, 3.01, 9.01	04-30-2010
Millar Western Forest Products Ltd	6-K	05-04-2010
Miller Industries Inc /TN/	2.02, 9.01	05-04-2010
MKS Instruments Inc	5.07	05-03-2010
Mmax Media, Inc.	4.01, 9.01	04-30-2010
Mobile Telesystems Ojsc	6-K	05-04-2010
MOD PAC Corp	2.02, 9.01	05-04-2010
Molecular Insight Pharmaceuticals, Inc.	1.01	04-28-2010
Molson Coors Brewing Co	2.02, 9.01	05-04-2010
Monotype Imaging Holdings Inc.	2.02, 9.01	05-04-2010
Monroe Bancorp	5.07	04-29-2010
Monroe Bancorp	5.03, 9.01	04-29-2010
Monroe Bancorp	8.01	04-29-2010
Morningstar, Inc.	8.01, 9.01	05-03-2010
Mosaic Co	2.02	05-04-2010
Motorcar Parts America Inc	2.02, 9.01	05-03-2010
Motorola Inc	8.01, 9.01	05-04-2010
Myers Industries Inc	5.07, 9.01	04-30-2010
Myriad Genetics Inc	2.02, 8.01, 9.01	05-04-2010
National Retail Properties, Inc.	2.02, 9.01	05-04-2010

National Steel Co	6-K	06-30-2010
National Steel Co	6-K	06-30-2010
National Steel Co	6-K	06-30-2010
National Westminster Bank PLC /ENG/	6-K	05-04-2010
Nationwide Health Properties Inc	8.01, 9.01	05-04-2010
Natural Blue Resources, Inc.	3.02, 5.02, 9.01	04-29-2010
Navigant Consulting Inc	2.02, 7.01, 9.01	05-04-2010
Navios Maritime Acquisition Corp	6-K	05-04-2010
NCL Corp Ltd.	6-K	05-04-2010
Nevada Power Co	5.02, 9.01	04-28-2010
NEW Century Bancorp Inc	2.02, 9.01	04-30-2010
NEW Oriental Energy & Chemical Corp.	1.01, 3.02, 8.01, 9.01	05-03-2010
NEW World Brands Inc	5.02, 9.01	03-19-2010
NEW York & Company, Inc.	5.02, 9.01	04-28-2010
NEW York Mortgage Trust Inc	2.02, 7.01, 9.01	05-04-2010
Newcastle Resources Ltd.	6-K	05-04-2010
Newlead Holdings Ltd.	6-K	04-28-2010
News Corp	2.02, 9.01	05-04-2010
Nicholas Financial Inc	2.02, 9.01	05-04-2010
Nisource Inc/DE	2.02, 9.01	05-04-2010
NL Industries Inc	2.02, 7.01, 9.01	05-04-2010
NMT Medical Inc	2.02, 9.01	05-04-2010
Nordic American Tanker Shipping Ltd	6-K	05-31-2010
Nortel Investments Inc	6-K	05-04-2010

North Valley Bancorp	2.02, 9.01	05-04-2010
Northsight Capital, Inc.	1.01, 5.01, 5.02, 9.01	04-30-2010
Northwest Indiana Bancorp	5.07	04-30-2010
Nova Measuring Instruments Ltd	6-K	05-04-2010
NV Energy, Inc.	5.02, 9.01	04-28-2010
NXP B.V.	6-K	05-04-2010
Nyse Euronext	2.02, 9.01	05-04-2010
OCH-Ziff Capital Management Group LLC	7.01	05-04-2010
OCH-Ziff Capital Management Group LLC	2.02, 8.01, 9.01	05-04-2010
Odyssey Marine Exploration Inc	1.01, 9.01	04-28-2010
Oncor Electric Delivery Co LLC	2.02, 9.01	05-04-2010
Oneida Financial Corp	2.02	04-30-2010
Onyx Pharmaceuticals Inc	2.02, 9.01	05-04-2010
OP Tech Environmental Services Inc	4.02	05-04-2010
Opentable Inc	2.02, 9.01	05-04-2010
Opti Inc	1.01, 9.01	05-04-2010
Opti Inc	1.01, 9.01	05-04-2010
Opti Inc	1.01, 9.01	05-04-2010
Optimumbank Holdings, Inc.	3.01, 9.01	04-28-2010
Orbcomm Inc.	5.07	04-29-2010
Oreon Rental Corp	3.02	04-30-2010
Orion Energy Systems, Inc.	5.02, 9.01	04-28-2010
Otix Global, Inc.	2.02, 9.01	05-04-2010
Otter Tail Corp	2.02, 9.01	05-03-2010

Overstock.CoM, Inc	2.02, 9.01	05-04-2010
Owens Illinois Inc /DE/	7.01, 9.01	05-03-2010
Owens-Illinois Group Inc	1.01, 7.01, 9.01	04-30-2010
Oxford Investments Holdings Inc	6-K	04-30-2010
Oxygen Biotherapeutics, Inc.	1.01, 8.01, 9.01	05-04-2010
PAA Natural GAS Storage LP	1.01, 2.01, 3.02, 7.01, 9.01	04-29-2010
Pacific Capital Bancorp /CA/	5.07	04-29-2010
Pacific Capital Bancorp /CA/	1.01, 3.02, 9.01	04-29-2010
Pacific Enterprises Inc	2.02, 9.01	05-04-2010
Pacific Office Properties Trust, Inc.	5.02	04-29-2010
Pantry Inc	2.02, 2.06, 9.01	04-27-2010
Papa Johns International Inc	2.02, 9.01	05-04-2010
PAR Pharmaceutical Companies, Inc.	2.02, 9.01	03-31-2010
Paradise Music & Entertainment Inc	5.02	04-26-2010
Parkway Properties Inc	5.02, 9.01	04-28-2010
Partner Communications Co Ltd	6-K	05-04-2010
Partnerre Ltd	5.02, 9.01	04-30-2010
Patriot Coal Corp	8.01, 9.01	04-28-2010
Patriot National Bancorp Inc	1.01, 8.01, 9.01	05-03-2010
Pearson PLC	6-K	05-04-2010
Pearson PLC	6-K	05-04-2010
Peets Coffee & TEA Inc	2.02, 9.01	05-04-2010
Penford Corp	4.01, 9.01	04-28-2010

Pengram Corp	1.01, 9.01	04-28-2010
Penn National Gaming Inc	5.02, 9.01	04-28-2010
Pentair Inc	5.02, 5.07, 9.01	04-29-2010
Peregrine Pharmaceuticals Inc	1.01	05-03-2010
Petmed Express Inc	8.01, 9.01	05-03-2010
Petmed Express Inc	8.01, 9.01	05-03-2010
Petrobras - Petroleo Brasileiro SA	6-K	06-30-2010
Petrobras - Petroleo Brasileiro SA	6-K	06-30-2010
Petroleum Development Corp	5.02	04-28-2010
Pfizer Inc	2.02, 9.01	05-04-2010
Phase Forward Inc	5.07	04-30-2010
Phoenix Companies Inc/DE	2.02, 9.01	05-04-2010
Phoenix Companies Inc/DE	2.02, 9.01	05-04-2010
Phoenix Technologies Ltd	2.02, 9.01	05-04-2010
Photomedex Inc	7.01, 8.01, 9.01	05-04-2010
Pinnacle Airlines Corp	2.02, 9.01	05-04-2010
Pinnacle Entertainment Inc.	1.01, 8.01, 9.01	04-29-2010
Pioneer Natural Resources Co	2.02, 9.01	05-04-2010
Pioneer Power Solutions, Inc.	1.01, 2.01, 2.03, 3.02, 5.02, 7.01, 9.01	04-30-2010
Pioneer Southwest Energy Partners L.P.	2.02, 9.01	05-04-2010
Plantronics Inc /CA/	2.02, 7.01, 9.01	05-04-2010
Pokertek, Inc.	2.02, 9.01	05-04-2010
Portland General Electric Co /OR/	2.02, 9.01	05-04-2010

Portugal Telecom Sgps SA	6-K	05-03-2010
Post Apartment Homes LP	2.02, 9.01	05-04-2010
Post Properties Inc	2.02, 9.01	05-04-2010
Powerwave Technologies Inc	2.02, 9.01	05-03-2010
Premier Financial Bancorp Inc	2.02, 9.01	04-30-2010
Premierwest Bancorp	2.02	05-04-2010
Primus Guaranty Ltd	5.07	04-29-2010
Princeton National Bancorp Inc	8.01	05-04-2010
PRO Pharmaceuticals Inc	1.01, 2.03, 3.02, 9.01	04-30-2010
Prudential PLC	6-K	05-04-2010
PS Business Parks Inc/CA	2.02, 9.01	05-03-2010
Publix Super Markets Inc	2.02, 9.01	05-03-2010
Qiagen NV	6-K	03-31-2010
Quantum Fuel Systems Technologies Worldwide Inc	1.01, 9.01	04-30-2010
Quest Capital Corp	6-K	05-18-2010
Radian Group Inc	8.01, 9.01	05-04-2010
Radian Group Inc	1.01, 2.02, 3.03, 5.03, 9.01	04-30-2010
Radvision Ltd	6-K	05-04-2010
Rambus Inc	5.03, 5.07, 9.01	04-29-2010
Real Estate Associates Ltd VI	1.01, 9.01	04-28-2010
Real Estate Associates Ltd VII	8.01	04-28-2010
Recovery Energy, Inc.	1.01, 3.02, 9.01	04-21-2010
Regal Beloit Corp	2.02, 9.01	05-04-2010
Reliance Bancshares, Inc.	7.01, 8.01, 9.01	05-04-2010

Reliance Bancshares, Inc.	5.02	05-04-2010
Repsol YPF SA	6-K	05-03-2010
Repsol YPF SA	6-K	05-03-2010
Republic First Bancorp Inc	5.02, 9.01	05-03-2010
Response Biomedical Corp	6-K	05-04-2010
Response Biomedical Corp	6-K	05-04-2010
REX Energy Corp	2.02, 9.01	05-04-2010
RF Micro Devices Inc	5.02	04-28-2010
Ricks Cabaret International Inc	8.01, 9.01	05-03-2010
Rigel Pharmaceuticals Inc	2.02, 9.01	05-04-2010
Ritchie Bros Auctioneers Inc	6-K	03-31-2010
Ritchie Bros Auctioneers Inc	6-K	03-31-2010
Rockwall Holdings, Inc.	1.01, 9.01	04-29-2010
Rosetta Resources Inc.	7.01, 9.01	05-03-2010
Royal Bank OF Scotland Group PLC	6-K	05-04-2010
Royal Dutch Shell PLC	6-K	05-04-2010
Royal Dutch Shell PLC	6-K	05-04-2010
Rrsat Global Communications Network Ltd.	6-K	05-04-2010
RTI International Metals Inc	2.02, 9.01	05-04-2010
Sage Fund LP	3.02	05-01-2010
Salix Pharmaceuticals Ltd	8.01, 9.01	05-03-2010
SAN Diego GAS & Electric Co	2.02, 9.01	05-04-2010
SBA Communications Corp	2.02, 9.01	05-04-2010
Schulman A Inc	7.01, 9.01	05-04-2010
Scorpio Tankers Inc.	6-K	05-04-2010

Scripps Networks Interactive, Inc.	5.07	04-28-2010
Seachange International Inc	5.02	04-28-2010
Seanergy Maritime Holdings Corp.	6-K	05-03-2010
Sempra Energy	2.02, 9.01	05-04-2010
Senior Housing Properties Trust	2.02, 9.01	05-04-2010
Shamir Optical Industry Ltd.	6-K	05-04-2010
Siemens Aktiengesellschaft	6-K	05-04-2010
Sierra Pacific Power Co	5.02, 9.01	04-28-2010
Sigma Aldrich Corp	7.01, 9.01	05-04-2010
Silicon Graphics International Corp	2.02, 9.01	05-04-2010
Sino Payments, Inc.	7.01, 9.01	05-04-2010
Sirius XM Radio Inc.	2.02, 9.01	05-04-2010
Skilled Healthcare Group, Inc.	2.02, 9.01	05-03-2010
Smith & Nephew PLC	6-K	05-04-2010
Smith & Nephew PLC	6-K	05-04-2010
Solar Capital Ltd.	2.02, 9.01	05-04-2010
Solta Medical Inc	2.02, 9.01	05-04-2010
Sonus Networks Inc	2.02, 9.01	05-04-2010
Southeast Airport Group	6-K	05-04-2010
Southeastern Bank Financial Corp	2.02, 9.01	04-30-2010
Southern California GAS Co	2.02, 9.01	05-04-2010
Southwestern Energy Co	7.01	05-04-2010
Spectra Energy Corp.	2.02, 9.01	05-04-2010
ST JOE Co	2.02, 9.01	05-04-2010

ST. Bernard Software, Inc.	1.01, 5.02, 9.01	04-28-2010
Standard Pacific Corp /DE/	2.04	05-03-2010
Steven Madden, Ltd.	2.02, 9.01	05-04-2010
Stewardship Financial Corp	2.02, 9.01	05-03-2010
Stillwater Mining Co /DE/	2.02, 9.01	05-03-2010
Stone Energy Corp	2.02, 7.01, 9.01	05-04-2010
Strayer Education Inc	8.01	05-04-2010
Suncor Energy Inc.	6-K	05-04-2010
Suncor Energy Inc.	6-K	05-03-2010
Suncor Energy Inc.	6-K	05-03-2010
Sunrise Senior Living Inc	2.02, 9.01	05-04-2010
Superconductor Technologies Inc	2.02, 9.01	05-04-2010
Superior OIL & GAS Co	5.02	04-28-2010
Symantec Corp	5.03, 9.01	05-04-2010
Symmetricom Inc	2.02, 9.01	05-04-2010
Symyx Technologies Inc	8.01, 9.01	05-04-2010
Synergx Systems Inc	1.01, 9.01	04-28-2010
Syneron Medical Ltd.	6-K	05-04-2010
Syniverse Holdings Inc	2.02, 9.01	05-04-2010
Syniverse Technologies Inc	2.02, 9.01	05-04-2010
Synovus Financial Corp	1.01, 9.01	05-04-2010
Synutra International, Inc.	5.02, 9.01	05-04-2010
TAL International Group, Inc.	2.02, 9.01	05-04-2010
TAM S.A.	6-K	06-30-2010
TAM S.A.	6-K	06-30-2010

Tandy Leather Factory Inc	1.01, 9.01	05-03-2010
Tanzanian Royalty Exploration Corp	6-K	05-04-2010
Tasty Baking Co	7.01, 8.01, 9.01	05-04-2010
Taylor ANN Stores Corp	2.02, 9.01	05-04-2010
Techne Corp /MN/	2.02, 9.01	05-04-2010
Techne Corp /MN/	8.01, 9.01	05-04-2010
Teco Energy Inc	2.02, 9.01	05-04-2010
Teleconnect Inc.	1.01	05-04-2010
Telular Corp	2.02, 9.01	04-29-2010
Tenet Healthcare Corp	2.02, 9.01	05-04-2010
Ternium S.A.	6-K	05-05-2010
Terra Nitrogen Co L P /DE	2.02, 4.01, 9.01	04-28-2010
Tessera Technologies Inc	8.01, 9.01	04-30-2010
Teva Pharmaceutical Industries Ltd	6-K	05-04-2010
Teva Pharmaceutical Industries Ltd	6-K	05-04-2010
Theragenics Corp	2.02	05-04-2010
Thermadyne Holdings Corp /DE	7.01, 9.01	05-04-2010
Thomas Group Inc	2.02, 8.01, 9.01	05-04-2010
Thomson Reuters Corp /CAN/	6-K	05-04-2010
Thomson Reuters Corp /CAN/	6-K	05-04-2010
Thor Industries Inc	5.02	04-23-2010
Tierone Corp	1.02, 2.06, 3.01, 9.01	04-28-2010
TIM Participacoes SA	6-K	06-30-2010
TIM Participacoes SA	6-K	06-30-2010

TIM Participacoes SA	6-K	03-31-2010
TIM Participacoes SA	6-K	03-31-2010
Tivo Inc	1.01, 9.01	04-28-2010
TN-K Energy Group Inc.	7.01, 9.01	05-04-2010
TOR Minerals International Inc	2.02, 9.01	05-04-2010
Transalta Corp	6-K	05-04-2010
Transalta Corp	6-K	04-29-2010
Transwitch Corp /DE	3.03, 8.01, 9.01	04-30-2010
Trico Marine Services Inc	5.02, 9.01	04-28-2010
Trimeris Inc	3.01, 5.07	04-29-2010
Trinity Industries Inc	5.02, 5.07, 9.01	05-03-2010
Triumph Group Inc	2.02, 9.01	04-28-2010
True Religion Apparel Inc	2.02, 9.01	05-04-2010
TWO Harbors Investment Corp.	2.02, 9.01	05-04-2010
TWO Rivers Water Co	2.01, 9.01	05-04-2010
Tyco International Ltd	8.01	05-03-2010
Tyler Technologies Inc	8.01	05-04-2010
UAL Corp /DE/	1.01, 5.02, 8.01, 9.01	05-02-2010
UBS AG	6-K	05-04-2010
UBS AG	6-K	05-04-2010
UBS AG	6-K	05-04-2010
Unilever PLC	6-K	04-15-2010
Union Drilling Inc	2.02, 9.01	05-04-2010
Unit Corp	2.02, 9.01	05-04-2010

United Security Bancshares Inc	2.02, 9.01	05-04-2010
United Western Bancorp Inc	2.02, 9.01	05-04-2010
Unum Group	8.01	05-04-2010
Unum Group	2.02, 9.01	05-04-2010
Uranium Energy Corp	8.01, 9.01	05-04-2010
Urigen Pharmaceuticals, Inc.	1.01, 3.02, 7.01, 9.01	04-27-2010
Usana Health Sciences Inc	5.07	04-28-2010
Usec Inc	2.02, 9.01	05-04-2010
Utstarcom Inc	2.02, 9.01	05-04-2010
Utstarcom Inc	5.02, 9.01	05-03-2010
Utstarcom Inc	1.01, 9.01	04-30-2010
Valcent Products Inc.	6-K	04-28-2010
Vale S.A.	6-K	05-01-2010
Valero Energy Corp/TX	5.07	04-29-2010
Vanda Pharmaceuticals Inc.	2.02, 9.01	05-04-2010
Venoco, Inc.	2.02, 9.01	05-04-2010
Ventas Inc	5.07, 8.01, 9.01	04-30-2010
Virtus Investment Partners, Inc.	2.02, 9.01	05-03-2010
Vivo Participacoes S.A.	6-K	05-04-2010
Vivus Inc	7.01, 9.01	05-04-2010
W Holding Co Inc	1.03, 3.01	04-30-2010
W&T Offshore Inc	2.02, 9.01	05-04-2010
Wabash National Corp /DE	2.02, 9.01	05-04-2010
Wachovia Asset Securitization Inc 2003-HE2 Trust	8.01, 9.01	04-26-2010

Wachovia Asset Securitization Inc AST Back NTS SER 2003-HE1	8.01, 9.01	04-26-2010
Watts Water Technologies Inc	2.02, 9.01	05-04-2010
Webmd Health Corp.	2.02, 7.01, 8.01, 9.01	05-04-2010
Wellcare Health Plans, Inc.	8.01, 9.01	04-28-2010
Western GAS Partners LP	8.01, 9.01	05-04-2010
Westlake Chemical Corp	2.02, 9.01	05-04-2010
Westway Group, Inc.	8.01	05-04-2010
White Electronic Designs Corp	2.01, 3.01, 3.02, 3.03, 5.01, 5.02, 5.03	04-28-2010
Windtamer Corp	5.02, 5.07	04-28-2010
Wisconsin Energy Corp	2.02	05-04-2010
Wishart Enterprises Ltd	1.01, 2.01, 3.02, 5.01, 5.02, 5.03, 9.01	05-03-2010
World Fuel Services Corp	2.02, 7.01, 9.01	05-04-2010
WPP PLC	6-K	04-30-2010

WPP PLC	6-K	05-04-2010
Wright Medical Group Inc	2.02, 9.01	05-04-2010
Wfsf Financial Corp	5.07	04-29-2010
Xerox Corp	7.01, 9.01	05-04-2010
XL Capital Ltd	2.02, 9.01	05-04-2010
York Water Co	5.03, 5.07, 9.01	05-04-2010
YRC Worldwide Inc.	2.02, 7.01, 9.01	05-04-2010
YRC Worldwide Inc.	1.01, 8.01, 9.01	05-03-2010
Yukon-Nevada Gold Corp.	6-K	05-03-2010
Zebra Technologies Corp	2.02, 9.01	05-04-2010
Zenith National Insurance Corp	5.02	04-29-2010
Ziprealty Inc	2.02, 9.01	05-04-2010
Zygo Corp	2.02, 9.01	05-04-2010
Zymogenetics Inc	2.02, 8.01, 9.01	05-04-2010

Williams Act Filings: Acquisition of Securities

Issuer:	Class:	Form:	Amnd:	Date:	Shares:	Pct:	Filing Party:
Alchemical Capital Corp.	Com	13D	1	05-04-2010	27,000	.9	Narayan Capital Funding Corp.
American Locker Group, Inc.	Com	13D	2	05-04-2010	142,513	9	Vn Capital Fund I, L.P.
Avinci Media Corp.	Com	13D		05-04-2010	N/A	N/A	Millenco L.L.C.
Axis Technologies Group, Inc.	Com	13D		05-04-2010	163,192,720	67	Dhab, L.L.C.
Biofuel Energy Corp.	Com	13D	1	05-04-2010	11,853,500	39.8	Greenlight Capital L.L.C.
Church Loans & Investments Trust	Com	13E-3	3	05-04-2010	N/A	N/A	Church Loans & Investments Trust
Coachmen Industries, Inc.	Com	13D	16	05-04-2010	787,000	4.86	Gamco Investors, Inc., et al.

Cougar Oil & Gas Canada, Inc.	Com	13D		05-04-2010	N/A	N/A	Brimacombe William Ewart
Cougar Oil & Gas Canada, Inc.	Com	13D		05-04-2010	N/A	N/A	Tighe William Stewart
Cougar Oil & Gas Canada, Inc.	Com	13D		05-04-2010	N/A	N/A	Watt Glenn
Dakota Growers Pasta Co., Inc.	Com	14D-9	2	05-04-2010	N/A	N/A	Dakota Growers Pasta Co., Inc.
Dakota Growers Pasta Co., Inc.	Com	TO-T	5	05-04-2010	N/A	N/A	Viterra, Inc.
Dialysis Corp. of America	Com	TO-T	2	05-04-2010	N/A	N/A	U.S. Renal Care, Inc.
Einstein Noah Restaurant Group, Inc.	Com	13D	11	05-04-2010	4,875,414	29.6	Greenlight Capital L.L.C.
Ferro Corp.	Com	13D	41	05-04-2010	6,333,415	7.35	Gamco Investors, Inc., et al.
Fremont Michigan Insuracorp, Inc.	Com	13D	2	05-04-2010	172,500	9.9	Biglari Holdings, Inc.
Hutchison Telecommunications Int'l. Ltd.	Com	13E-3	4	05-04-2010	N/A	N/A	Hutchison Telecommunications Int'l. Ltd.
Immucor, Inc.	Com	13D	4	05-04-2010	6,449,182	9.2	Va Partners I, L.L.C.
Intermec, Inc.	Com	13D	4	05-04-2010	5,073,690	8.21	Gamco Investors, Inc., et al.
Kandi Technologies Corp.	Com	13D		05-04-2010			Ho Tim Man
Lions Gate Entertainment Corp.	Com	TO-T	10	05-04-2010	22,107,571	18.87	Icahn Carl C
Lions Gate Entertainment Corp.	Com	13D	10	05-04-2010	22,107,571	18.87	Icahn Carl C
Myers Industries, Inc.	Com	13D	21	05-04-2010	1,434,600	4.05	Gamco Investors, Inc., et al.
Nat'l. Westminster Bank P.L.C.	Com	TO-I	3	05-04-2010	N/A	N/A	Nat'l. Westminster Bank P.L.C.
Point.360	Com	13D	5	05-04-2010	5,470,891	51	Bagerdjian Haig S
Questcor Pharmaceuticals, Inc.	Com	13D	18	05-04-2010	3,078,199	4.96	Cavazza Paolo
Royal Bank of Scotland Group P.L.C.	Com	TO-I	3	05-04-2010	N/A	N/A	Royal Bank of Scotland Group P.L.C.
Spectrum Brands, Inc.	Com	13D	5	05-04-2010	12,423,198	40.56	Harbinger Capital Partners Master Fund I, Ltd.
Sun River Energy, Inc.	Com	13D	2	05-04-2010	1,900,139	9.9	Lpc Investment, L.L.C.
Techwell, Inc.	Com	13D	2	05-04-2010	N/A	N/A	Tcv IV L.P.
United American Healthcare Corp.	Com	13D	11	05-04-2010	732,832	9	Strategic Turnaround Equity Partners L.P. Cayman
Valeant Pharmaceuticals Int'l.	Com	13D	12	05-04-2010	15,138,358	20	Va Partners I, L.L.C.

Vimpelcom Ltd.	Com	13D		05-04-2010	515,578,840	36.6	Telenor Asa
Virtual Medical Systems, Inc.	Com	CB		05-04-2010	N/A	N/A	Cliff Rock Resources Corp.
Whx Corp.	Com	13D	5	05-04-2010	470,535	3.86	Gamco Investors, Inc., et al.

SEC NEWS DIGEST (2010-82)

Commission Announcements

SEC STAFF TO HOLD SEMINAR TO HELP MUTUAL FUNDS COMPLY WITH XBRL REPORTING RULES

Securities and Exchange Commission staff will conduct a public seminar next month to help mutual funds comply with new rules that require them to file data in the risk/return summary section of the prospectus using eXtensible Business Reporting Language (XBRL), which can provide investors with quicker access to the data they want in a format that is easily used, searched, and analyzed.

At the seminar on June 4 beginning at 10 a.m., SEC staff will discuss both the rule requirements and the XBRL taxonomy, which is the list of tags associated with the risk/return summary. The compliance date for open-end funds is Jan. 1, 2011.

To ensure that the seminar is responsive to the needs of mutual funds, the SEC staff is seeking suggested questions and topics to be discussed. Interested parties should e-mail their questions to Ask-Ask-Old@sec.gov and include "Mutual Fund Education Seminar" in the subject line.

The seminar will be held in the auditorium at the SEC's headquarters (100 F Street N.E. in Washington D.C.) and is scheduled to end at 12:30 p.m. ET. The event will be webcast live on the SEC website and also will be archived for later viewing.

Seating for the seminar will be on a first-come, first-served basis. Reasonable accommodations for persons with disabilities attending this event in person can be arranged by submitting a request to DisabilityProgramOfficer@SEC.gov three business days prior to the event. Captioning will be provided on the SEC webcast.

For additional information about the seminar, contact Ask-Old@sec.gov or (202) 551-4144. (Press Rel. 2010-71)

Enforcement Proceedings

COMMISSION REVOKES REGISTRATION OF SECURITIES OF VERTIGO THEME PARKS, INC. (F/N/A SNAP2 CORP.) FOR FAILURE TO MAKE REQUIRED PERIODIC FILINGS

On May 5, 2010, the Commission revoked the registration of each class of registered securities of Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.) (Vertigo Theme Parks) for failure to make required periodic filings with the Commission.

Without admitting or denying the findings in the Order, except as to jurisdiction, which it admitted, Vertigo Theme Parks consented to the entry of an Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Vertigo Theme Parks, Inc. (f/k/a Snap2 Corp.) finding that it had failed to comply with Section 13(a) of the Securities Exchange Act of 1934 (Exchange Act) and Rules 13a-1 and 13a-13 thereunder and revoking the registration of each class of Vertigo Theme Parks' securities pursuant to Section 12(j) of the Exchange Act. This order settled the proceedings brought against Vertigo Theme Parks in *In the Matter of V-GPO, Inc., et al.*, Administrative Proceeding File No. 3-13864.

Brokers and dealers should be alert to the fact that Exchange Act Section 12(j) provides, in pertinent part, as follows:

No member of a national securities exchange, broker, or dealer shall make use of the mails or any means or instrumentality of interstate commerce to effect any transaction in, or to induce the purchase or sale of, any security the registration of which has been and is suspended or revoked . . .

For further information see Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities

Exchange Act of 1934, In the Matter of V-GPO, Inc., et al., Administrative Proceeding File No. 3-13864, Exchange Act Release No. 61940, April 20, 2010. (Rel. 34-62035; File No. 3-13864)

IN THE MATTER OF NEIL V. MOODY

On May 5, 2010, 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 Neil V. Moody. The Order finds that from at least 2003 through January 2009, Moody was associated with the unregistered investment advisers Valhalla Management, Inc. and Viking Management, LLC, as president and co-managing member, respectively. The Order also finds that on April 7, 2010, the United States District Court for the Middle District of Florida entered a judgment by consent enjoining Moody from violating Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5, and Section 206(4) of the Investment Advisers Act of 1940 and Rule 206(4)-8, in the civil injunctive action entitled SEC v. Neil V. Moody and Christopher D. Moody, et al., Civil Action No. 8:10-cv-00053-RAL-TBM. The Order finds that the Commission's complaint alleged that, from at least 2003 through December 2008, Moody misled investors in three hedge funds he operated by distributing offering materials, account statements, and newsletters that misrepresented the funds' investment returns and performance, overstating the value of the funds' assets, and by claiming he controlled all of the investment and trading decisions.

Based on the above, the Order bars Moody from association with any investment adviser, with the right to reapply for association after five years. Moody consented to the issuance of the Order without admitting or denying the findings in the Order, except he admitted to the entry of the injunction. (Rel. IA-3020; File No. 3-13879)

IN THE MATTER OF CHRISTOPHER D. MOODY

On May 5, 2010, 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 Christopher D. Moody. The Order finds that from at least 2003 through January 2009, Moody was associated

with the unregistered investment advisers Valhalla Management, Inc. and Viking Management, LLC, as vice-president and treasurer, and as a co-managing member, respectively. The Order also finds that on April 7, 2010, the United States District Court for the Middle District of Florida entered a judgment by consent enjoining Moody from violating Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5, and Section 206(4) of the Investment Advisers Act of 1940 and Rule 206(4)-8, in the civil injunctive action entitled SEC v. Neil V. Moody and Christopher D. Moody, et al., Civil Action No. 8:10-cv-00053-RAL-TBM. The Order finds that the Commission's complaint alleged that, from at least 2003 through December 2008, Moody misled investors in three hedge funds he operated by distributing offering materials, account statements, and newsletters that misrepresented the funds' investment returns and performance, overstating the value of the funds' assets, and by claiming he controlled all of the investment and trading decisions.

Based on the above, the Order bars Moody from association with any investment adviser, with the right to reapply for association after five years. Moody consented to the issuance of the Order without admitting or denying the findings in the Order, except he admitted to the entry of the injunction. (Rel. IA-3021; File No. 3-13880)

SEC CHARGES SPONGETECH DELIVERY SYSTEMS, INC., ITS SENIOR OFFICERS, AND OTHERS FOR A "PUMP AND DUMP" SCHEME INVOLVING FICTITIOUS CUSTOMERS AND SALES

Today, the SEC filed a civil injunctive action in the District Court for the Eastern District of New York charging Spongetech Delivery Systems, Inc., affiliated company RM Enterprises International, Inc., Chief Executive Officer Michael Metter, Chief Financial Officer Steven Moskowitz, former Spongetech attorneys Jack Halperin and Joel Pensley, and stock promoter George Speranza with violating, among other things, the antifraud and registration provisions of the federal securities laws for their roles in a massive pump and dump scheme.

The SEC's alleges that beginning as early as April 2007, and continuing to the present, Metter, Moskowitz, and Spongetech engaged in a scheme to increase demand illegally for, and profit from, the unregistered sale of Spongetech stock. According

to the complaint, Metter, Moskowitz, and Spongetech accomplished this by, among other things, “pumping” up demand for Spongetech stock through false public statements about non-existent Spongetech customers, bogus sales orders, and phony revenue. The purpose of flooding the market with false public information was to fraudulently inflate the price for Spongetech shares so Metter, Moskowitz, and Spongetech could then “dump” the shares by illegally selling them to the public through affiliated entities in unregistered transactions.

The SEC further alleges that Metter, Moskowitz, and Spongetech illegally distributed approximately 2.5 billion Spongetech shares in unregistered transactions through RM Enterprises and other affiliates. Metter, Moskowitz, Spongetech, and RM Enterprises allegedly used false and baseless attorney opinion letters, rendered by Pensley and Halperin and forged opinion letters in Pensley’s name and in the name of a fictitious lawyer, David Bomart, to distribute shares of Spongetech to the public.

The SEC also alleges that Speranza participated in the fraud by creating internet websites and virtual office space for the fictitious customers with which Spongetech claimed to be doing millions of dollars of business.

Today, the United States Attorney’s Office for the Eastern District of New York announced that it had arrested Metter and Moskowitz for conspiracy to commit securities fraud and obstruction of justice.

The SEC acknowledges the assistance and cooperation in this investigation of the U.S. Attorney’s Office for the Eastern District of New York, the Federal Bureau of Investigation, the Internal Revenue Service, and the Financial Industry Regulatory Authority.

The SEC’s investigation is continuing. [SEC v. Spongetech Delivery Systems, Inc., RM Enterprises International, Inc., Steven Y. Moskowitz, Michael E. Metter, George Speranza, Joel Pensley and Jack Halperin, Civil Action No. 10-CV-2031(DLI) (E.D.N.Y.)] (LR-21515; AAE Rel. 3131)

SEC OBTAINS PERMANENT INJUNCTIONS AND ORDERS TO PAY DISGORGEMENT, PREJUDGMENT INTEREST, AND CIVIL PENALTIES AGAINST DEFENDANTS IN PRIME BANK FRAUD SCHEME

The Commission announced that the United States District Court for the District of Colorado entered orders of injunction by consent against defendants Stanley W. Anderson, Edwin A. Smith, Charles L.

Kennedy, Michael D. Norton, and Nicholas R. Fair on May 4, 2010. The orders permanently enjoin the defendants from violating Sections 5 and 17 of the Securities Act of 1933 and Sections 10(b) and 15(a) and Rule 10b-5 of the Securities Exchange Act of 1934. The orders against Anderson and Smith hold them jointly and severally liable for payment of \$3,197,222, which represents disgorgement of profits from the conduct alleged in the complaint and prejudgment interest. Anderson and Kennedy are also ordered to pay \$130,000 civil penalties. The order against Kennedy holds him liable for a total of \$434,704.93, which includes disgorgement of profits, prejudgment interest, and a \$130,000 civil penalty.

The Court also entered default judgments against CFO-5, LLC and Trinity International Enterprises, Inc. The judgments enjoin the companies from violating federal securities law and hold them jointly and severally liable with Anderson and Smith for payment of \$3,197,222.

The Commission began this action by filing a complaint on July 28, 2008, alleging that the defendants sold unregistered securities in a prime bank fraud scheme. The complaint alleged that the securities, which the defendants described as European medium term notes that paid nearly immediate returns ranging from 200 to 1000 percent, did not exist. The complaint further alleged that the defendants raised over \$5.1 million from at least 100 investors nationwide and that investors’ funds were misappropriated or used for unauthorized purposes. Anderson, Smith, Kennedy, Norton, and Fair settled the Commission’s charges without admitting or denying the allegations in the complaint. [SEC v. CFO-5, LLC, Trinity International Enterprises, Inc., Stanley W. Anderson, Edwin A. Smith, Charles L. Kennedy, Michael D. Norton, individually and d/b/a Global Asset Services, and Nicholas R. Fair (U.S. District Court for the District of Colorado, Civil Action No. 08-cv-1594-PAB-MEH)] (LR-21516)

Investment Company Act Releases

JACKSON NATIONAL LIFE INSURANCE COMPANY, ET AL.

An order has been issued pursuant to Section 6(c) of the Investment Company Act to Jackson National Life Insurance Company (Jackson

National), Jackson National Separate Account - I, Jackson National Life Insurance Company of New York (JNL New York), JNLNY Separate Account I, and Jackson National Life Distributors LLC (collectively, Applicants), granting exemptions from the provisions of Sections 2(a)(32), 22(c), and 27(i)(2)(A) of the Act and Rule 22c-1 thereunder, to the extent necessary to permit recapture, under specified circumstances, of certain contract enhancements applied to purchase payments made under deferred variable annuity contracts issued and to be issued by Jackson National and JNL New York. (Rel. IC-29262 - April 30)

Self-Regulatory Organizations

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGES

A proposed rule change filed by NASDAQ OMX PHLX relating to rebates for adding and fees for removing liquidity (SR-Phlx-2010-64) has become effective pursuant to Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62009)

A proposed rule change (SR-ISE-2010-36) filed by International Securities Exchange relating to the options regulatory fee has become effective pursuant to Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62012)

A proposed rule change filed by NYSE Arca amending market maker requirements for certain covered products (SR-NYSEArca-2010-35) has become effective pursuant to Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62013)

A proposed rule change filed by the Chicago Board Options Exchange to trade options on S&P 500 Annual Dividend Index with an applied scaling factor of 1 (SR-CBOE-2010-039) has become effective pursuant to Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62023)

A proposed rule change filed by the NYSE Arca (SR-NYSEArca-2010-33), as modified by Amendment No. 1 thereto, to amend its Rule 4, Capital Requirements, Financial Reports, Margins, has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62026)

A proposed rule change filed by the International Securities Exchange related to stopped orders (SR-ISE-2010-28) has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62027)

A proposed rule change (SR-Phlx-2010-65) filed by NASDAQ OMX PHLX to add seventy-five options classes to the Penny Pilot Program has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62028)

A proposed rule change (SR-NASDAQ-2010-053) filed by The NASDAQ Stock Market to add seventy-five options classes to the Penny Pilot Program has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62029)

APPROVAL OF PROPOSED RULE CHANGES

The Commission granted approval to a proposed rule change filed by NYSE Amex (SR-NYSEAMEX-2010-26) under Section 19(b)(2) of the Securities Exchange Act of 1934 deleting Rule 446 – NYSE Amex Equities and adopting new Rule 4370 – NYSE Amex Equities to correspond with rule changes filed by the Financial Industry Regulatory Authority, Inc. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62014)

The Commission granted approval to a proposed rule change filed by the New York Stock Exchange (SR-NYSE-2010-23) under Section 19(b)(2) of the Securities Exchange Act of 1934 deleting NYSE Rule 446 and adopting new Rule 4370 to correspond with rule changes filed by the Financial Industry Regulatory Authority, Inc. Publication is

expected in the Federal Register during the week of May 10. (Rel. 34-62015)

The Commission granted approval to a proposed rule change (SR-NYSEArca-2010-16) submitted by

NYSE Arca pursuant to Rule 19b-4 under the Securities Exchange Act of 1934 amending Rule 6.37A and Rule 6.64. Publication is expected in the Federal Register during the week of May 10. (Rel. 34-62019)

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