

Endnotes

¹*SEC v. Dynegy Inc.*, Release No. AAER-1632 (Sept. 25, 2002).

²*SEC v. L. Dennis Kozlowski, et al.*, Release No. AAER-1627 (Sept. 12, 2002).

³*SEC v. Michael J. Kopper*, Release No. AAER-1617 (Aug. 21, 2002).

⁴*SEC v. Adelfia Communications Corporation, et al.*, Release No. AAER-1599 (July 24, 2002).

⁵*SEC v. WorldCom, Inc.*, Release No. AAER-1585 (June 26, 2002).

⁶*SEC v. Frank M. Bergonzi, et al.*, Release No. AAER-1581 (June 21, 2002).

⁷*In the Matter of Rite Aid Corporation*, Release No. AAER-1579 (June 21, 2002); *In the Matter of Timothy J. Noonan*, Release No. AAER-1580 (June 21, 2002).

⁸*In the Matter of Microsoft Corporation*, Release No. AAER-1563 (June 3, 2002).

⁹*SEC v. Xerox Corporation*, Release No. AAER-1542 (Apr. 11, 2002).

¹⁰*SEC v. Alan K. Anderson*, Release No. AAER-1560 (May 20, 2002).

¹¹*In the Matter of ACLN Limited*, Release No. 34-45579 (Mar. 18, 2002).

¹²*SEC v. Kenneth E. Kurtzman, et al.; In the Matter of Ashford.com, Inc., et al.*, Release No. AAER-1574 (June 10, 2002).

¹³*In the Matter of Kimberly-Clark Corporation, et al.*, Release No. AAER-1533 (Mar. 27, 2002).

¹⁴*SEC v. Dean L. Buntrock, et al.*, Release No. AAER-1532 (Mar. 26, 2002).

¹⁵*SEC v. Roys Poyiadjis, et al.*, Release No. AAER-1465 (Oct. 4, 2001).

¹⁶*PricewaterhouseCoopers LLP, et al.*, Release No. AAER-1596 (July 17, 2002).

¹⁷*In the Matter of Avon Products, Inc.*, Release No. AAER-1595 (July 17, 2002); *In the Matter of Pinnacle Holdings, Inc.*, Release No. AAER-1476 (Dec. 6, 2001).

- ¹⁸*In the Matter of KPMG, LLP*, Release No. AAER-1491 (Jan. 14, 2002).
- ¹⁹*In the Matter of Moret Ernst & Young Accountants*, Release No. AAER-1584 (June 27, 2002).
- ²⁰*In the Matter of Ernst & Young LLP*, Release No. 34-45964 (May 20, 2002).
- ²¹*SEC v. Douglas A. Murphy, et al.*, Release No. LR-17651 (Aug. 1, 2002).
- ²²*In the Matter of BellSouth Corporation*, Release No. AAER-1494 (Jan. 15, 2002); *SEC v. BellSouth Corporation*, Release No. LR-17310 (Jan. 15, 2002).
- ²³*SEC v. Credit Suisse First Boston Corporation*, Release No. LR-17327 (Jan. 22, 2002).
- ²⁴*SEC v. Frank D. Gruttadauria, et al.*, Release No. LR-17418 (Feb. 27, 2002).
- ²⁵*In the Matter of iCapital Markets LLC*, Release No. 34-45328 (Jan. 24, 2002).
- ²⁶*SEC v. Samuel D. Waksal*, Release No. LR-17559 (June 12, 2002).
- ²⁷*SEC v. Hugo Salvador Villa Manzo, et al.*, Release No. LR-17395 (Mar. 6, 2002).
- ²⁸*SEC v. A.C.L.N., Ltd; Abderrazak "Aldo" Labiad; Joseph J.H. Bisschops; Alex de Ridder; Pearlrose Holdings International S.A.; Emerald Sea Marine, Inc.; Scott Investments S.A.; BDO International (Cyprus); Minas Ioannou; and Christakis Iannou (Defendants); and Scandinavian Car Carriers A/S; Pandora Shipping, S.A.; Sergui, Ltd; Westbound Development Corp.; Maverick Commercial, Inc.; and DCC Limited (Relief Defendants)*, Litigation Release No. 17776 (Oct. 8, 2002).
- ²⁹*SEC v. Millennium Financial, Ltd., and Newpont Fiduciaries & Nominees, S.A.*, Litigation Release No. 17528 (May 22, 2002).
- ³⁰*SEC v. Roys Poyiadjis, Lycourgos Kyprianou and AremisSoft Corp.*, Litigation Release No. 17172 (Oct. 4, 2001).
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- ³²Release No. 34-46001 (May 30, 2002), 67 FR 38687 (June 5, 2002).

- ³³Release No. 34-46002 (May 30, 2002), 67 FR 38610 (June 5, 2002).
- ³⁴Release No. 34-47013 (Dec. 17, 2002).
- ³⁵Release No. 34-46428 (Aug. 28, 2002), 67 FR 56607 (Sept. 4, 2002).
- ³⁶Release No. 34-43863 (Jan. 19, 2001), 66 FR 8020 (Jan. 26, 2001).
- ³⁷Release No. 34-46249 (July 24, 2002), 67 FR 49822 (July 31, 2002).
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- ³⁹*See* Release No. 34-43873 (Jan. 23, 2001), 66 FR 8131 (Jan. 29, 2001); 34-44039 (Mar. 5, 2001), 66 FR 14234 (March 9, 2001); 34-45229 (Jan. 3, 2002), 67 FR 1255 (Jan. 9, 2002); 34-46144 (June 28, 2002) 67 FR 44907 (July 5, 2002); and 34-46145 (June 28, 2002), 67 FR 44911 (July 5, 2002).
- ⁴⁰Release No. 34-43590 (Nov. 17, 2000), 65 FR 75414 (Dec. 1, 2000).
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- ⁴³Release No. 34-46292 (Aug. 1, 2002), 67 FR 53146 (Aug. 14, 2002).
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- ⁴⁵Release No. 34-46169 (July 8, 2002), 67 FR 46104 (July 12, 2002).
- ⁴⁶Release No. 34-46471 (Sept. 6, 2002), 67 FR 58302 (Sept. 13, 2002).
- ⁴⁷Release No. 33-8107, 34-46101 (June 21, 2002), 67 FR 43234 (June 27, 2002).
- ⁴⁸Release No. 34-46471 (Sept. 6, 2002) 67 FR 58302 (Sept. 13, 2002).
- ⁴⁹Release No. 34-46015 (May 31, 2002). 67 FR 39752 (June 10, 2002).

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- ⁵²Release No. 34-46492 (Sept. 12, 2002), 67 FR 59748 (Sept. 23, 2002).
- ⁵³Release No. 34-45194 (Dec. 27, 2001), 67 FR 6 (Jan. 2, 2002).
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- ⁵⁶Release No. 34-46069 (June 12, 2002), 67 FR 41545 (June 18, 2002).
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- ⁶⁴Release No. 34-45798 (Apr. 22, 2002), 67 FR 20854 (Apr. 26, 2002).
- ⁶⁵Release No. 34-46192 (July 12, 2002), 67 FR 48306 (July 23, 2002).
- ⁶⁶Letter regarding Acqua Wellington North American Equities Fund, Ltd. (July 22, 2001, pub. avail. Oct. 11, 2001).
- ⁶⁷Letter regarding Total Benefit Communications, Inc. (pub. avail. Nov. 6, 2001).
- ⁶⁸Letter regarding Swiss American Securities, Inc. (pub. avail. May 28, 2002).
- ⁶⁹Letter regarding Headway Corporate Staff Administration (pub. avail. Aug. 14, 2002).

- ⁷⁰Letter regarding Herbruck Alder & Co. (pub. avail. May 3, 2002).
- ⁷¹Letter regarding Century Business Services, Inc. (pub. avail. Mar. 1, 2002).
- ⁷²Release No. IC-25722 (Aug. 28, 2002), 67 FR 57276 (Sept. 9, 2002).
- ⁷³Release No. IC-25723 (Aug. 30, 2002), 67 FR 57298 (Sept. 9, 2002).
- ⁷⁴Release No. IC-25657 (July 12, 2002), 67 FR 48318 (July 23, 2002).
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