Sec news G

Issue 88-31

U.S. SECURITIES AND EXCHANCE COMMISSION

FEB 22

NOTICE OF COMMISSION MEETINGS

Following is a schedule of Commission meetings which will be conducted under provisions of the Government in the Sunshine Act. In general, the Commission expects to follow a schedule of holding closed meetings on Tuesdays, and open meetings on Thursday morning. Meetings on Wednesday, and if necessary on Thursday afternoons, will be either open or closed according to the requirements of agenda items under consideration.

Visitors are welcome at all open meetings, insofar as space is available.

Meetings will be held in the Commission Meeting Room, Room 1C30, at the Commission's headquarters building, 450 Fifth Street, NW, Washington, DC. Persons wishing to photograph or videotape Commission meetings must obtain permission in advance from the Secretary of the Commission. Persons wishing to tape record a Commission meeting should notify the Secretary's office 48 hours in advance of the meeting.

CLOSED MEETING - WEDNESDAY, FEBRUARY 24, 1988 - 2:30 p.m.

The subject matter of the February 24 closed meeting will be: Formal orders of investigation; Institution of administrative proceedings of an enforcement nature; Settlement of administrative proceeding of an enforcement nature; Regulatory matter bearing enforcement implications; Institution of injunctive action; Consideration of <u>amici</u> participation.

OPEN MEETING - THURSDAY, FEBRUARY 25, 1988 - 10:00 a.m.

The subject matter of the February 25 open meeting will be:

Consideration of whether to issue a Memorandum Opinion and Order with regard to WPL Holdings, Inc., a Wisconsin corporation which has been formed to become a public utility holding company by means of the proposed acquisition of all of the common stock of Wisconsin Power and Light Company, a Wisconsin electric and gas utility company and an exempt holding company under the Public Utility Holding Company Act of 1935. FOR FURTHER INFORMATION, PLEASE CONTACT William Weeden at (202) 272-7683.

AT TIMES CHANGES IN COMMISSION PRIORITIES REQUIRE ALTERATIONS IN THE SCHEDULING OF MEETING ITEMS. FOR FURTHER INFORMATION AND TO ASCERTAIN WHAT, IF ANY, MATTERS HAVE BEEN ADDED, DELETED OR POSTPONED, PLEASE CONTACT: Brent Taylor at (202) 272-2014

COMMISSION ANNOUNCEMENTS

CHAIRMAN SPEAKS IN TOKYO

A speech by Chairman Ruder was released by the Commission today. That speech, entitled, "The October Market Break: A Stimulant to United States Japanese Cooperative Securities Regulation," is to be delivered by the Chairman on February 18th in Tokyo. Chairman Ruder is to speak before the Keidanren, a group of executive of multi-national companies.

INVESTMENT COMPANY ACT RELEASES

THE M.E.S.B.I.C., INC.

A notice has been issued giving interested persons until March 7 to request a hearing on an application filed by The M.B.S.B.I.C., Inc. for an order declaring that It has ceased to be an investment company. (Rel. IC-16269 - Feb. 12)

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COMMAND GOVERNMENT FUND

A notice has been issued giving interested persons until March 7 to request a hearing on an application filed by certain Prudential-Bach Funds to file with the Commission financial statements signed or certified by an independent accountant selected at a board of directors meeting held more than thirty but not more than ninety days before or after the beginning of their fiscal years. (Rel. IC-16270 - Feb. 12)

THE VARIABLE ANNUITY LIFE INSURANCE COMPANY SEPARATE ACCOUNT ONE

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An order has been issued declaring that The Variable Annuity Life Insurance Company Separate Account One and The Variable Annuity Life Insurance Company Separate Account Two have ceased to be investment companies. (Rel. IC-16271; IC-16272 - Feb. 17)

HOLDING COMPANY ACT RELEASES

THE SOUTHERN COMPANY

An order has been issued authorizing National Fuel Gas Company, a registered holding company, and its subsidiaries, National Fuel Gas Distribution Corporation, Penn-York Energy Corporation, Empire Exploration, Inc., and Enerop Corporation, each a New York corporation, to amend their respective certificates of incorporation in accordance with recent amendments to the New Jersey Business Corporation Act and the New York Business Corporation Law affecting directors and officers liability. National was granted authorization to solicit proxies in this regard for voting at the 1988 Annual Meeting of Stockholders, scheduled for February 19, 1988 [Rel. 35-24514 - December 3, 1987]. The subsidiaries will each seek the consent of National, their sole shareholder, to make such amendments and to make certain additional changes to their respective certificates. (Rel. 35-24580 - Feb. 16)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

DELISTING GRANTED

An order has been issued granting the application of the Philadelphia Stock Exchange to strike the Series F, 8% contingent notes of CJI INDUSTRIES, INC. from listing and registration thereon. (Rel. 34-25348)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

The Municipal Securities Rulemaking Board filed a proposed rule change which became effective upon filing. The proposal (SR-MSRB-87-14) is an interpretation of Rule G-17 on principles of fair dealing with respect to the allocation of new issues by syndicate managers. (Rel. 34-25349)

NOTICE OF PROPOSED RULE CHANGE

The Chicago Board Options Exchange filed a proposed rule change under Rule 19b-4 (SR-CBOE-87-30) to permit it to list for trading long-term and short-term interest rate options. Publication of the proposal is expected to be made in the Federal Register during the week of February 15. (Rel. 34-25350)

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SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC under the Securities Act of 1933. The reported information appears as follows: Form, Name, Address and Phone Number (if available) of the issuer of the security; Title and the number and/or face amount of the securities being offered; Name of the managing underwriter or depositor (if applicable); File number and date filed; Assigned Branch; and a designation if the statement is a New Issue.

- S-8 EIL INSTRUMENTS INC, 10 LOVETON CIRCLE, SPARKS, MD 21152 (301) 771-4800 50,000 (\$187,500) COMMON STOCK. (FILE 33-19927 FEB. 08) (BR. 8)
- S-8 ENZON INC, 300 C CORPORATE CT, SOUTH PLAINFIELD, NJ 07080 (201) 668-1800 997,000 (\$6,106,625) COMMON STOCK. (FILE 33-19933 FEB. 09) (BR. 8)
- S-8 INTERCO INC, 101 S HANLEY RD, ST LOUIS, MD 63105 (314) 863-1100 461,601 (\$16,733,036) COMMON STOCK. (FILE 33-19934 FEB. 09) (BR. 7)
- **S-8** TOWN & COUNTRY JEWELRY MFG CORP, 25 UNION ST, CHELSEA, MA 02150 (617) 884-8500 500,000 (\$2,925,00C) COMMON STOCK. (FILE 33-19935 FEB. 09) (BR. 10)
- S-1 EL PASO HOLDINGS CORP, 126 E 56TH ST, 22ND FLR, NEW YORK, NY 10022 (212) 644-8200 100,000,000 (\$100,000,000) STRAIGHT BONDS. 75,000,000 (\$75,000,000) STRAIGHT BONDS. UNDERWRITER: DREXEL BURNHAM LAMBERT INC. (FILE 33-20028 FEB. 05) (BR. 2 NEW ISSUE)
- S-6 NUVEEN TAX EXEMPT UNIT TRUST INSURED SERIES 143, 333 W WACKER DR, C/O JOHN NUVEEN & CO INC, CHICAGO, IL 60606 - INDEFINITE SHARES. DEPOSITOR: NUVEEN JOHN & CO INC. (FILE 33-20041 - FEB. 09) (BR. 22 - NEW ISSUE)
- S-6 NUVEEN TAX EXEMPT UNIT TRUST SERIES 460, 333 W WACKER DR, C/O JOHN NUVEEN & CO INC, CHICAGO, IL 60606 - INDEFINITE SHARES, DEPOSITOR: NUVEEN JOHN & CO INC. (FILE 33-20042 - FEB. 09) (BR. 22 - NEW ISSUE)
- S-3 WILLIAMS A L CORP, 3100 BRECKINRIDGE BLVD, BLDG #1200, DULUTH, GA 30136 (404) 381-1674 - 2,962,963 (\$70,000,000) COMMON STOCK. (FILE 33-20043 - FEB. 09) (BR. 13)
- S-6 INTERNATIONAL BOND FD AUSTRALIAN & NEW ZEALAND DOL BD SER 28,
 ONE LIBERTY PLZ 21ST FLR, C/O MERRILL LYNCH PIERCE FENNER & SMITH, NEW YORK, NY 10080
 INDEFINITE SHARES. (FILE 33-20044 FEB. 09) (BR. 22 NEW ISSUE)
- S-6 MUNICIPAL INVT TR FD ONE HUNDRED FIFTEENTH INSURED SER, DNE LIBERTY PLZ 21ST FLR, C/O MERRILL LYNCH PIERCE FENNER & SMITH, NEW YORK, NY 10080 - INDEFINITE SHARES. (FILE 33-20045 - FEB. 09) (BR. 17 - NEW ISSUE)
- S-6 MUNICIPAL INVT TR FD FOUR HUNDRED FIFTY SECOND MON PYMT SER;
 ONE LIBERTY PLZ 21ST FLR, C/O MERRILL LYNCH PIERCE FENNER & SMITH; NEW YORK, NY 10080
 INDEFINITE SHARES. (FILE 33-20046 FEB. 09) (BR. 17 NEW ISSUE)
- S-6 INTERNATIONAL BD FD NINETEENTH MULTI CURRENCY SER, ONE LIBERTY PLZ 21ST FLR, C/O MERRILL LYNCH PIERCE FENNER & SMITH, NEW YORK, NY 10080 - INDEFINITE SHARES. (FILE 33-20047 - FEB. 09) (BR. 17 - NEW ISSUE)
- S-6 INTERNATIONAL BOND FD THENTLETH MULTI CURRENCY SERIES, CNE LIBERTY PLZ 21ST FLR, C/D MERRILL LYNCH PIERCE FENNER & SMITH, NEW YORK, NY 10080 - INDEFINITE SHARES. (FILE 33-20048 - FEB. 09) (BR, 17 - NEW ISSUE)
- S-3 CENTRAL POWER & LIGHT CO /TX/, 565 N CARANCAHUA ST, CORPUS CHRISTI, TX 78401 (512) 881-5300 - 850 (\$85,000,000) PREFERRED STOCK. UNDERWRITER: GOLDMAN & SACH & CO. (FILE 33-20049 - FEB. 10) (BR. 13)
- S-3 TRANSCANADA PIPELINES LTD, COMMERCE CT WEST PO BOX 54, TORONTO ONTARIO CANADA M5L 1C2, A6 (416) 869-2111 - 9,567,000 (\$99,343,950) FOREIGN COMMON STOCK. (FILE 33-20071 - FEB. 09) (BR. 8)

ACQUISITIONS OF SECURITIES

Companies and individuals must report to the Commission within ten days on Schedule 13D if after the acquisition of equity securities of a public company their beneficial interest therein exceeds five percent. Persons eligible to use the short form (Schedule 13G) may in lieu of filing a Schedule 13D file a Schedule 13G within 45 days after the end of the calendar year in which the person became subject to Section 13(d)(1). Companies and individuals making a tender offer must have on file at the time the tender offer commences a Schedule 14D-1.

Below is a list of recent filings of Schedules 13D and 14D, which includes the following information: Column 1 - the company purchased (top), and the name of the purchaser; Column 2 - the type of security purchased; Column 3 - the type of form filed; Column 4 - the date the transaction occurred; Column 5 - the current number of shares (in 000's) owned (top) and the current percent owned; Column 6 - the CUSIP number (top) and the prior percent owned; and Column 7 - the status of the filing, i.e., new, update or revision.

NAME AND CLASS OF STOCK/OWNE	P	FORM	EVENT DATE	SHRS (000) / XDWNED	CUSIP/ PRIOR%	FILING STATUS
AMERICAN BIDMATERIALS VARZI HAMID	COM	13D	7/24/87	500 5.3	02461510 0.0	NEW
CHI-CHIS INC CAPLYLE INVESTORS II L P	COM	13D	2/ 1/88	1,749 7.6	16706010 5.8	RVSION
E-II HLDGS INC AMERICAN BRANDS INC ET AL	COM	14D-1	2/11/88	348 0.6		UPDATE
EVEREX SYS INC WONG MICHAEL C Y ET AL	COM	13D -	2/ 2/88	6,700 30.8	30007210 0.0	NEW
GILLETTE CD RB PARTNERS ET AL	COM	13D	2/ 1/88	6,762 5.8	37576610 0.0	NEW
HANDVER FINL POLLY HARVEY J ET AL	COM	13D	12/ 9/87	407 58.0	41078810	NEW
INTERIM SYSTEMS SULLIVAN FRED R	COM	13D	1/22/88	1,879 7.1		UPDATE
MAY PETE INC HALL CRAIG ET AL	COM	13D	2/ 2/88	4,117 28,1		UPDATE
ORION PICTURES CORP METROMEDIA INC ET AL	COM	13D	2/10/88	5,260 30.5	68628510 28.8	UPDATE
PERINI INVT PPTYS INC HARRIS ASSOCIATES INC	CDM	13D	1/29/88	505 15.2	71384310 16.5	UPDATE
PITTSTON CO DEL WAGONTRAIL INVESTMENTS ET	COM AL	13D	2/ 1/88	2,341 5.8		UPDATE
SBT CORP CONN LANDMARK FINL ET AL	COM	13D	12/ 3/87	57 7.0	78 <u>3</u> 87710 0.0	RVSION
SDNB FINANCIAL CORP FEURZEIG CHARLES I	ÇOM	13D	1~ 7~88	154 12.8	78408210 0.0	NEW
SANTA FE SOUTHN PAC CORP OLYMPIA & YORK DEV ET AL	COM	13D	2/11/88	16,472 10.5	80218310 10.1	UPDATE
SAUL & F REAL ESTATE INVT TR COLUMBIA SECS CO/WASH DC E	CDM Et Al	13D	2/ 1/88	1,817 33.1	80439610 29.8	UPDATE
SAUL B F REAL ESTATE INVT TR KLINGLE CORP	COM	13D	2/ 1/88	396 7.2	80439610 7.0	UPDATE
SAUL B F REAL ESTATE INVT TR SAUL B F CO	CDM	13D	2× 1×88	2,544 46.4		UPDATE

NEWS DIGEST, February 18, 1988

ACQUISITIONS REPORTS CONT.

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SCIENCE MGMT CORP SCIENCE MGMT EMPL CAP ACCU	COM Im pl	13D	12/31/87	196 7.5	80863810 6.2	UPDATE	
SEMICON INC MICROSEMI CORP	COM	13D	2/ 4/88	200 7.0	81 <u>6629</u> 10 0.0	NEW	
TEXACO INC ICAHN CARL C ET AL	COM	13D	2/10/88	36,061 14.8	88169410 14.5	UPDATE	
TRANSMEDIA NETWORK SHERWOOD GROUP INC	COM	13D	1/31/88	4,700 12.3	89376710 12.3	UPDATE	
TPIAD SYS CORP HARRIS ASSOCIATES INC	COM	13D	1/29/88	733 9.4	89581810 11.0	UPDATE	
VIE DE FRANCE CORP VILGRAIN JEAN LOUIS ET AL	COM	13D	2/ 2/88		92660410 55.7		
ADVANCED GENETIC SCIENCES IN		120	2 4 2 4 9 9		00792010		· •
DUPONT E I DE NEMOURS & CO	_	13D	2/ 3/88	11.8			
AMERICAN CELLULAR NETWORK CO MORAN ASSET MGMT ET AL	COM	13D	2/ 4/88	449 8.4	02506010 0.0		
AMERICAN PASSAGE MKTG CORP	COM		e -	2,310			
SCHERER GILBERT ET AL		13D	12/ 4/87	65.1	0.0	NEW	
ATTWOODS PLC HAWLEY GRP LTD ET AL	ADR	13D	6/ 5/87	13,919 25.6	04987020 0.0		
BARNES GROUP INC GENERAL ELEC CAP ET AL	COM	13D	1~21~88	583 9.7		UPDATE	
BLOCKBUSTER ENTMT CORP SANCHEZ ANTONIO R JR ET AL	COM .	13D	2/11/88	232 5.2		UPDATE	
CANANDAIGUA WINE INC DESAI CAPITAL MGMT INC ET	CL A AL	13D	7/16/86	317 10.9		NEW	
CARTER WILLIAM CD CRESCOTT INC ET AL	COM	13D	2/12/88	175 10.1		UPDATE	
CHARTER CO AMERICAN FINANCIAL CORP E	COM T AL	13D	2/11/88	24,012 50.6	16117710 50.6		
COMPUTER MEMORIES INC SUN EQUITIES ET AL	COM	13D	2/11/88		20491310 9.7		
CDNSECD INC	COM			857	20846410		
DESAI CAPITAL MGMT INC ET	AL	13D	11/12/86	13.1	0.0	NEW	
COUSINS HOME FURNISHINGS INC WARBURG PINCUS ASSOC ET AL		13D	2/ 2/88		22278410 37.3	UPDATE	
CROWN ANDERSEN INC. BRADY JACK D	COM	13D	10/ 1/87	87 5.8		UPDATE	
D B A SYS INC DESAI CAPITAL MGMT INC ET	COM AL	13D	4/ 4/86	179 5.9	23303110 0.0	NEW	
DASA CORP CSB SVC CORP	CDM	13D	12/15/87	2,020 10.5	23752310 0.0	NEW	
FASHION CHANNEL NETWORK INC TELE-COMMUNICATIONS INC	COM	13D	2/ 8/88	1,714 16.3	31184810 15.2	UPDATE	
GIBSON C R CO VENNING WILLIAM L	COM	13D	12/31/87	164 5.2	37476210 0.0		

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ACQUISITIONS REPORTS CONT.

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A P GREEN INDS DESERT PARTNERS	COM	13D	2/ 3/88	254 9.9		
HEICO CORP CONSTANT BASIL K	COM	13D	2/12/88	150 7.1	42280510 6.1	UPDATE
HESSTON CORP Allied prod corp et al	PFD CO	NV \$1.6 13D	0 2/ 3/88	55 12.2	42814620 11.7	UPDATE
IMPERIAL CORP AMER DEL M.D.C. HOLDINGS INC	COM	13D	2/12/88	1,383 8.8		UPDATE
INTERMARK INC DESAI CAPITAL MGMT INC ET	COM PA	R \$3 13D	4/23/87	472 8.2	45877620 0.0	NEW
INTERAMERICAN DIL & MINERAL CASH PAUL E ET AL	. COM	13D	2/ 3/88	527 7.5	46118410 0.0	NEW
∵ JEWELCOR INC CUSCELA FRANK P ET AL	CDM .	13D	2/12/88	426 13.1	47720510 11.7	UPDATE
JOHNSTOWN AMERN COS LIE-NIELSEN JOHN	COM	13D	1/31/88	2,736 23.4	47948010 20.5	UPDATE
L C S INDS INC DESAI CAPITAL MGMT INC ET	COM NE AL	₩ 13D	10/23/87	0 0.0	50182220 N/A	UPDATE
MAY PETE INC HALL CRAIG 1988 CHILDRENS	COM TRST	13D	2/ 2/88	3,982 27.2	57778810 0.0	NEW
MET COIL SYS CORP Blakeman Raymond H		13D	2/ 9/88	_348 18.0		UPDATE
MET COIL SYS CORP MET COIL SYS CORP ESOP	COM	13D	2/ 9/88	201 10.5	59085010 10,1	UPDATE
MOHASCO CORP Nortek inc	COM	13D	2/ 2/88	973 7.0	60803010 0.0	NEW
MOLOKAI RANCH LTD Kennedy D S & Co	COM	13D	2/ 5/8 <u>8</u>	157 18.3	60870510 0.0	NEW
NATIONAL IMAGING INC LINC VENTURE LEASE PARTNE	COM IRS	13D	2/ 5/88	. 327 11.1		NEW
NICHOLS S E INC TWEEDY PROWNE CO L P ET P	COM IL	13D	2/ 5/88	243 5.2	65380310 0.0	NEW
DRION PICTURES CORP METROMEDIA INC ET AL	CDM	13D	2/10/88		68628510 28.8	UPDATE
PAY N SAVE INC SEACORP INC ET AL	COM	130	1/28/88	8,038	70432010	UPDATE
PENTA SYS INTL INC MODRE JOHN C III	COM	13D		35 0.7	-	
PLAYBOY ENTERPRISES INC INDUSTRIAL EQUITY LTD ET		13D		640	72811710	
PRICE COMMUNICATIONS CORP DESAI CAPITAL MGMT INC ET	COM	13D		2,583	74143710	
RDCKY MT UNDERGARMENT INC GREENBERG DAVID ET AL	COM	130		1,489	77465410	UPDATE
SHELTER COMPONENTS INC BARRETT WILLIAM J	COM	13D	- /		82283610	

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ACQUISITIONS REPORTS CONT.

SHELTER COMPONENTS INC GARDNER HERBERT M	COM	13D	2/ 5/88	204 7.0	82283610 0.0	NEW	
SIERRA SPRING WATER CO COMPAGNIE GENERALE DES ER	COM IUX	1 3 D	2/ 3/ 88	5,321 52.6	82649510 0.0	NEW	
STANLEY INTERIORS CORP NORTEK INC	COM	13D			85453510 45.6		
SYSTEM INDS INC FIRST MISSISSIPPI	COM	13D	2/ 4/88		87190010 0.0		
TELECONCEPTS CORP AN-SHELL INC ET AL	CDM	13D	1~ 4~88		87928810 0.0		
TEMCO HOME HEALTH CARE PRODS KOHL ATLEE M ET AL		13D	2/ 5/88	0 0.0	87991810 N⁄A	UPDATE	
UTL CORP DESAI CAPITAL MGMT INC ET	COM AL	13D	1/28/87		90339010 0.0		
UNIONFED FINL CORP DESAI CAPITAL MGMT INC ET		13D	7/25/86		90906210 0.0		,
UNITED OKLA BANKSHAPES INC TUCKER JOHN G	COM	13D	12/21/87		91126610 0.0		
VHC LTD Braiway Joseph F JR	COM	13D	10/14/87		91822910 23.6		
VHC LTD CALLAHAN JDHN A	COM	13D	10/14/87	662 29,4	91822910 22.0	UPDATE	
VORTEC CORP. HINDERLITER INDS ET AL	COM	13D	2/ 8/88	383 19.4	92904710 18.4	UPDATE	1
ZEUS COMPONENTS INC SCHRADER ROBERT E ET AL	COM	13D	5× 5×88	1,092 40.9	98999010 0.0	NEW	
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RECENT 8K FILINGS

Form 8-K is used by companies to file current reports on the following events:

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Item 1. Changes in Control of Registrant.
Item 2. Acquisition or Disposition of Assets.
Item 3. Bankruptcy or Receivership.
Item 4. Changes in Registrant's Certifying Accountant.
Item 5. Other Materially Important Events.
Item 6. Resignations of Registrant's Directors.
Item 7. Financial Statements and Exhibits.
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The companies listed below have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. Copies of the reports may be purchased from the Commission's Public Reference Room (when ordering, please give the date of the report). An invoice will be included with the requested material when mailed.

NAME OF ISSUER	STATE CODE	8K ITEM NO. 1 2 3 4 5 6 7	DATE	COMMENT
د د خواهم و د ۵ مه شو ۵۵ وي مو د ۵ مو د ۲ مه دو د ۵ م د ۴ و د ب و ت ۵ د ۵ د				
CALTON INC	NJ	x	11/30/87	AMENC
DRAVO CORP	PA	X X	02/09/88	
GREAT AMERICAN MANAGEMENT & INVESTMENT I	DE	X	11/17/87	AMEND
GREYHOUND CORP /AZ	AZ	X X	11/27/87	AMEND
GREYHOUND DOBBS INC	DE	X	11/27/87	AMENC

INTELOGIC TRACE INC	NV	X	11/25/87	AMEND
MECHANICS & FARMERS SAVINGS BANK FSB		X X	01/26/88	
MYERS INDUSTRIES INC	OH	. X	03/31/87	ANEND
RACIATION TECHNOLOGY INC	NY	X	12/15/87	AMEND
STEVES HOMEMADE ICE CREAM INC	NJ	X	11/11/87	AMEND
SUNTRUST BANKS INC	GA	X	12/31/87	AMEND
SUPERMARKETS GENERAL HOLDINGS CORP	DE	X	10/05/87	AMEND
SYNCOR INTERNATIONAL CORP /DE/	DE	X	02/01/88	
UNITED COMMUNITY CORP	OK	X	12/01/87	AMEND
VIDED PUBLISHING VENTURES INC	CO	X	01/22/88	AMEND