SEC NEWS DIGEST

Issue 97-163

August 22, 1997

COMMISSION ANNOUNCEMENTS

NOTICE BY THE DIVISION OF CORPORATION FINANCE

Due to building renovation of the SEC's home office, staff in some Offices in the Division of Corporation Finance will be moving and unavailable to the public on Friday afternoon, August 22, 1997. If you are unable to reach an individual staff member in one of these Offices, please call the appropriate Office number listed below.

OFFICE	PHONE NUMBER
	(202)
Office of International Corporate Finance	942-2990
Office of Healthcare and Insurance	942-1840
Office of Consumer Products	942-1900
Office of Transportation and Leisure	942-1850
Office of Small Business	942-2950
Office of Mergers and Acquisitions	942-2920
Office of EDGAR Policy	942-2940

COMMISSION MEETINGS

CLOSED MEETING - THURSDAY, AUGUST 28, 1997 - 10:00 A.M.

The subject matter of the closed meeting scheduled for Thursday, August 28, at 10:00 a.m., will be: Institution and settlement of injunctive actions; and Institution and settlement of administrative proceedings of an enforcement nature.

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: The Office of the Secretary at (202) 942-7070.

RULES AND RELATED MATTERS

REQUEST FOR COMMENTS ON EQUITY INDEX INSURANCE PRODUCTS

The Commission issued a release soliciting comment on equity index annuities and other equity index insurance products. The release requests comments on the structure of equity index insurance products, the manner in which they are marketed, and any other matters the Commission should consider in addressing federal securities law issues raised by equity index insurance products.

Comments should be submitted in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549-6009. Comments also may be submitted electronically at the following E-mail address: rule-comments@sec.gov. Comments must be received on or before November 20, 1997, and should refer to File No. S7-22-97. All submissions will be available for inspection in the Public Reference Room. FOR FURTHER INFORMATION CONTACT: Megan L. Dunphy, at (202) 942-0670. (Rel. 33-7438)

ENFORCEMENT PROCEEDINGS

BAR ENTERED AGAINST TERESA FERNANDEZ

The Commission instituted public administrative proceedings under the Securities Exchange Act of 1934 (Exchange Act) against Teresa V. Fernandez (Fernandez), sole owner of Wharton Investments, Inc., formerly an investment adviser, pursuant to Sections 203(e) and 203(f) of the Investment Advisers Act. Simultaneously with the institution of the proceeding, the Commission accepted Fernandez' offer of settlement, under which Fernandez consented, without admitting or denying the findings, to the entry of the Findings and Order of the Commission (Order). The Order bars Fernandez from association with any broker, dealer, investment adviser, investment company or municipal securities dealer.

The Commission found that Fernandez was enjoined by consent, without admitting or denying the allegations in the Commission's complaint, on November 21, 1996 by the United States District Court for the Southern District of New York from violations of Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and Sections 206(1), 206(2), and 206(4) of the Advisers Act. The complaint alleged that Fernandez misappropriated at least \$64,036,612 of her advisory clients' funds by submitting falsified Letters of Authorization directing that broker-dealers transfer clients funds to accounts under Fernandez' own control and that Fernandez distributed the misappropriated funds to various persons and entities, including her relatives and other advisory clients. (Rel. IA-1650)

JOHN BRIDGES, JR.

The Commission entered an Order Instituting Public Administrative Proceedings against John L. Bridges (Bridges), formerly a registered representative associated with American Investment Services, Inc. (AIS), based upon his criminal conviction on four counts of wire fraud involving brokerage accounts. Pursuant to a plea agreement with the U.S. Attorney's Office for the District of New Jersey, Bridges pled guilty to four counts of wire fraud committed in furtherance of his scheme to defraud four AIS customers. Bridges' judgment of conviction was entered by the court on October 23, 1996. He was sentenced to twenty-seven months imprisonment on each of the four counts, to be served concurrently, and three years of supervised release. Bridges was also ordered to pay a special assessment of \$200 and to make partial restitution in the amount of \$15,000 [18 U.S.C. §1343]; (U.S. v. John L. Bridges, Jr., 96-00321-001, D. N.J. 1996). (Rel. 34-38957)

DEFAULT JUDGMENT ENTERED AGAINST JOZEF A.C. VAN STRATUM

On August 12, the Honorable Richard C. Freeman, United Sates District Judge for the Northern District of Georgia, entered a Default Judgment against Jozef A.C. van Stratum (van Stratum) for failing to respond to a complaint filed by the Commission seeking a permanent injunction, disgorgement and civil penalties. An order of permanent injunction was entered against van Stratum enjoining him from further violations of Section 10(b) of the Exchange Act of 1934 and Rule 10b-5 thereunder. Van Stratum was also ordered to pay disgorgement in the amount of \$36,789.67, representing losses avoided and prejudgment interest. Van Stratum was further ordered to pay a civil penalty under the Insider Trading Sanctions Act in the amount of \$28,000 within 45 days of the date of the judgment.

The Commission's complaint, filed on August 9, 1995, alleged that van Stratum, a former officer and director of Crown Anderson, Inc. (Crown), sold Crown stock while in possession of material non-public information concerning the performance of Crown. Van Stratum was the managing director of Montair Anderson, b.v. (Montair), a wholly owned subsidiary of Crown. The Commission contends that at least by June 15, 1993, van Stratum was aware that the revenues of the Montair subsidiary had decreased materially. Between June 28, 1993 and July 2, 1993, prior to the public disclosure of this information, van Stratum sold 25,000 shares of Crown stock. On July 22, 1993, when Crown announced that the company anticipated a loss for the quarter ending June 30, 1993 attributable to losses suffered by the Montair subsidiary during the quarter, the price of Crown stock fell by 16 percent. For more information, see Litigation Release 14599 (August 10, 1995). [SEC v. Jozef A.C. van Stratum, Civil Action No. 1:95-CV-2007-RCF, USDC, N.D. Ga.] (LR-15450)

PERMANENT INJUNCTIONS ENTERED AGAINST W. RALPH WILLS AND PROFINANCIAL ADVISORS, INC.

On July 25, 1997, the Honorable Clarence Cooper, United States District Judge for the Northern District of Georgia, entered an

Order of Permanent Injunction And Other Relief As To W. Ralph Wills III (Wills) And ProFinancial Advisors, Inc. (ProFinancial), Investment Adviser registered with the Commission. The Order enjoins Wills and ProFinancial from future violations of Section 204 of the Investment Advisers Act of 1940 (Adviser's Act) and Rule 204-1 thereunder; Section 206(4) of the Adviser's Act and Rule 206(4)-2(a)(5) thereunder; Section 17(a) of the Securities Act of 1933; and Section 10(b) of the Exchange Act of 1934 and Rule 10b-5 thereunder. Wills and ProFinancial were further ordered to pay disgorgement in the amount of \$947,950, representing the amount of ill-gotten gains acquired by the defendants from the scheme and prejudgment interest Payment of the disgorgement and prejudgment interest was waived based upon sworn representations made by Wills ProFinancial that they were financially unable to pay the disgorgement.

Wills and ProFinancial both consented to the relief without admitting or denying the allegations set forth in a complaint filed by the Commission on September 23, 1996. In its complaint, the Commission alleged that Wills, through ProFinancial, violated the antifraud provisions of the securities laws by offering and selling investment contracts in early 1994 which were part of a prime bank scheme. Wills and ProFinancial obtained funds from investors by misrepresenting or failing to disclose material facts in connection with the sale of prime bank notes. For more information, see Litigation Release 15152 (November 7, 1996). [SEC v. W. Ralph Wills, III and ProFinancial Advisors, Inc., Civil Action No. 1:96-CV-2472-CC, USDC, N.D. Ga.] (LR-15451)

TEMPORARY RESTRAINING ORDER AND ASSET FREEZE ENTERED AGAINST RICHARD WARREN AND RICHARD WARREN & ASSOCIATES, INC.

The Commission announced today that on August 19 Judge William A. Ingram granted a temporary restraining order against Richard Warren & Associates, Inc. (RWA) and Richard E. Warren (Warren), formerly located in Fremont, California and now located in London, United The Order also froze their assets and ordered an accounting and repatriation of assets. The Commission's complaint alleged that between February and October 1996, RWA and Warren raised approximately \$8 million from at least 48 investors nationwide through two fraudulent offerings of securities. first offering, RWA and Warren falsely represented that investor proceeds would be used to trade "Prime Bank Debenture instruments" and generate a return of 15 percent within 30 days or 180 percent In the second offering, RWA and Warren falsely represented that investor proceeds would be deposited in an escrow account for trading debentures, would generate a return approximately 1,600 percent within 66 days, and would not be released from the escrow account unless RWA provided a "Major World Bank Guarantee" for the funds. Warren converted in excess of \$2 million for payments to salesman and for personal use and used approximately \$1.2 million to make false "profit" payments to investors. The remaining funds were diverted to other entities and were apparently not used to buy or sell debentures, as represented.

In the temporary restraining order, Judge Ingram also ordered the named relief defendant, Citadel Enterprises, Ltd. (Citadel), to freeze and repatriate assets derived from Warren's fraud. Citadel, an Isle of Man entity with offices in London, United Kingdom, received more than \$2 million of investor proceeds from Warren. The staff was informed that Citadel planned to transfer \$700,000 to Warren on or after August 19. The staff recommended the emergency action to prevent Warren, RWA and Citadel from transferring or liquidating any funds. [SEC v. Richard Warren & Associates, Inc. et. al., Civil Action No. C-97-3050MMC, USDC NDCA/San Francisco Div.] (LR-15455)

SELF-REGULATORY ORGANIZATIONS

WITHDRAWALS GRANTED

An order has been issued granting the application of Patriot American Hospitality, Inc. and Patriot American Hospitality Operating Company to withdraw from listing and registration its Common Stock, \$.01 Par Value, on the <u>American Stock Exchange</u>. (Rel. 34-38958)

An order has been issued granting the application of B.O.S. Better On-Line Solutions Ltd. to withdraw from listing and registration its Ordinary Shares Par Value NIS 1.00 and its Ordinary Share Purchase Warrants, on the Boston Stock Exchange. (Rel. 34-38959)

SECURITIES ACT REGISTRATIONS

F-3 GILAT SATELLITE NETWORKS LTD, 24A HABARZEL ST, RAMAT HACHAYAL, TEL AVIV 69710 ISRAE, L3 (703) 734-9401 - 75,000,000 (\$75,000,000) STRAIGHT BONDS (FILE 333-7446 - AUG 14) (BR 3)

S-1 SNYDER COMMUNICATIONS INC, 6903 ROCKLEDGE DR 15TH FL, TWO ROCKLEDGE DR, BETHESDA, MD 20817 (301) 468-1010 - 13,480,179 (\$370,704,923) COMMON STOCK (FILE 333-33691 - AUG 15) (BR 6)

- N-2 SNYDER STRYPES TRUST, 850 LIBRARY AVENUE, SUITE 204, NEWARK, DE 19715 (302) 738-6680 4,600,000 (\$126,500,000) COMMON SHARES OF BENEFICIAL INTEREST. (FILE 333-33703 AUG 15) (BR. 17)
- S-3 VANGUARD AIRLINES INC \DE\, 30 NW ROME CIRCLE TERMINAL B GATE 30,
 MEZZANINE LEVEL KC INT'L AIRPORT, KANSAS CITY, MO 64153 (816) 243-2100 30,455,714 (\$15,227,857) COMMON STOCK. (FILE 333-33705 AUG. 15) (BR. 5)
- S-8 INTERNATIONAL MERCANTILE CORP, 7979 OLD GEORGETOWN RD, BETHESDA, MD 20814 (301) 654-8931 800,000 (\$344,000) COMMON STOCK. (FILE 333~33707 AUG 15) (BR 1)
- S-8 PANAVISION INC, 6219 DE SOTO AVE, WOODLAND HILLS, CA 91367 (818) 316-1000 - 809,850 (\$16,273,126) COMMON STOCK. (FILE 333-33709 - AUG 15) (BR 5)
- S-8 TRIANGLE IMAGING GROUP INC, 4400 W SAMPLE ROAD #228, COCONUT CREEK, FL 33073 (954) 968-2080 156,000 (\$97,500) COMMON STOCK. (FILE 333-33711 AUG 15) (BR 5)
- S-8 WSFS FINANCIAL CORP, 838 MARKET ST, WILMINGTON, DE 19899 (302) 792-6000 450,000 (\$6,412,500) COMMON STOCK (FILE 333-33713 AUG 15) (BR 7)
- S-8 GULFMARK OFFSHORE INC, 5 POST OAK PARK, STE 1170, HOUSTON, TX 77027 (713) 963-9522 797,646 (\$23,929,380) COMMON STOCK (FILE 333-33719 AUG. 15) (BR. 4)
- S-3 STUART ENTERTAINMENT INC, 3211 NEBRASKA AVE, COUNCIL BLUFFS, IA 51501 (712) 323-1488 1,322,680 (\$2,645,360) COMMON STOCK. (FILE 333-33721 AUG 15) (BR 5)
- S-4 HMH PROPERTIES INC, 10400 FERNWOOD RD, BETHESDA, MD 20817 (301) 380-9000 - 600,000,000 (\$600,000,000) STRAIGHT BONDS (FILE 333-33723 - AUG 15) (BR 2)
- S-8 CYBERONICS INC, 17448 HGHWY 3 STE 100, WEBSTER, TX 77598 (713) 332-1375
 1,000,000 (\$12,547,500) COMMON STOCK (FILE 333-33725 AUG. 15)
 (BR 1)
- S-8 ALASKA AIR GROUP INC, 19300 PACIFIC HWY SOUTH, SEATTLE, WA 98188 (206) 433-3200 25,000 (\$701,563) COMMON STOCK (FILE 333-33727 AUG 15) (BR 5)
- S-1 TROPICAL SPORTSWEAR INTERNATIONAL CORP, 4902 W WATERS AVE, TAMPA, FL 33634 (813) 249-4900 \$70,000,000 COMMON STOCK (FILE 333-33729 AUG 15) (NEW ISSUE)
- S-1 C H ROBINSON WORLDWIDE INC, 8100 MITCHELL ROAD, #200, EDEN PRAIRIE, MN 55344 (812) 937-8500 12,165,155 (\$206,807,635) COMMON STOCK (FILE 333-33731 AUG. 15) (NEW ISSUE)
- S-3 CHEVY CHASE BANK FSB, 8401 CONNECTICUT AVE, C/O CHEVY CHASE BANK FSB, CHEVY CHASE, MD 20815 (301) 986-7000 1,000,000 (\$1,000,000) EQUIPMENT TRUST CERTIFICATES (FILE 333-33733 AUG 15) (BR 8)
- S-8 WILLIAMS COMPANIES INC, ONE WILLIAMS CTR, TULSA, OK 74172 (918) 588-2000 - 1,600,000 (\$74,160,000) COMMON STOCK (FILE 333-33735 - AUG. 15) (BR 4)
- S-8 TIMKEN CO, 1835 DUEBER AVE SW, CANTON, OH 44706 (216) 471-3000 150,000 (\$5,348,437 50) COMMON STOCK. (FILE 333-33737 AUG 15) (BR. 6)
- S-8 PAIRGAIN TECHNOLOGIES INC /CA/, 14402 FRANKLIN AVE, TUSTIN, CA 92680 (714) 832-9922 3,000,000 (\$64,312,500) COMMON STOCK. (FILE 333-33739 AUG 15) (BR 3)
- S-8 CHILDTIME LEARNING CENTERS INC, 38345 WEST 10 MILE RD, STE 100, FARMINGTON HILLS, MI 48335 (810) 476-3200 375,000 (\$4,031,250) COMMON STOCK (FILE 333-33741 AUG 15) (BR. 1)

- S-8 PRIME MEDICAL SERVICES INC /TX/, 1301 CAPITAL OF TEXAS HWY, SUITE C-300, AUSTIN, TX 78746 (512) 328-2892 500,000 (\$5,406,250) COMMON STOCK (FILE 333-33743 AUG 15) (BR 1)
- S-1 FLEETWOOD CREDIT RECEIVABLES CORP, 22840 SAVI RANCH PKWY, PO BOX 87024, YORBA LINDA, CA 92613 (714) 921-3403 2,000,000 (\$2,000,000) EQUIPMENT TRUST CERTIFICATES (FILE 333-33745 AUG 15) (BR 8)
- S-8 BELL ATLANTIC CORP, 1095 AVE OF THE AMERICAS, NEW YORK, NY 10036 (215) 963-6000 - 1,200,000 (\$90,037,500) COMMON STOCK (FILE 333-33747 - AUG. 15) (BR 3)
- S-8 NOTE BANKERS OF AMERICA INC, 770 S POST OAK LANE, SUITE 690, HOUSTON, TX 77056 (713) 892-5433 1,025,000 (\$20,500) COMMON STOCK. (FILE 333-33749 AUG 15) (BR 5)
- S-1 ARCHIBALD CANDY CORP, 1137 W JACKSON BLVD, CHICAGO, IL 60607 (312) 243-2700 - \$100,000,000 STRAIGHT BONDS. (FILE 333-33751 - AUG 15) (NEW ISSUE)
- S-4 CNA SURETY CORP, CNA PLAZA, CHICAGO, IL 60685 (312) 822-2000 16,784,371 (\$216,098,777) COMMON STOCK. (FILE 333-33753 AUG. 15) (NEW ISSUE)
- S-4 COACH USA INC, ONE RIVERWAY, STE 600, HOUSTON, TX 77056 (888) 262-2487 \$103,033,000 COMMON STOCK (FILE 333-33755 AUG 15) (BR 5)
- S-3 ATMEL CORP, 2325 ORCHARD PKWY, SAN JOSE, CA 95131 (408) 441-0311 -4,225,352 (\$150,000,000) COMMON STOCK (FILE 333-33757 - AUG 15) (BR 6)
- S-8 AMCORE FINANCIAL INC, 501 SEVENTH ST, P O BOX 1537, ROCKFORD, IL 61104 (815) 968-2241 22,775 (\$246,653 25) COMMON STOCK (FILE 333-33761 AUG 15) (BR. 7)
- S-3 FIRST BANKING CO OF SOUTHEAST GEORGIA, 40 N MAIN ST, P O BOX 878, STATESBORO, GA 30459 (912) 764-6611 100,000 (\$2,225,000) COMMON STOCK (FILE 333-33763 AUG 15) (BR. 7)
- S-8 MARITRANS INC /DE/, ONE LOGAN SQUARE 26TH FLOOR, PHILADELPHIA, PA 19103 (215) 864-1200 500,000 (\$3,985,000) COMMON STOCK (FILE 333-33765 AUG 15) (BR. 5)
- S-1 WHITE CAP HOLDINGS INC, 3120 AIRWAY AVE, PO BOX 1770, COSTA MESA, CA 92626 (714) 850-0900 \$86,250,000 COMMON STOCK (FILE 333-33767 AUG 15)
- S-3 CYBERONICS INC, 17448 HGHWY 3 STE 100, WEBSTER, TX 77598 (713) 332-1375
 3,450,000 (\$47,868,750) COMMON STOCK. (FILE 333-33769 AUG 15)
 (BR 1)
- S-8 ANERGEN INC, 301 PENOBSCOT DR, REDWOOD CITY, CA 94063 (415) 361-8901 1,100,000 (\$2,780,313) COMMON STOCK (FILE 333-33771 AUG 15) (BR 1)
- S-8 GENESYS TELECOMMUNICATIONS LABORATORIES INC, 1155 MARKET ST 11TH FLOOR, SAN FRANCISCO, CA 94103 (415) 437-1100 10,997,207 (\$137,316,288 03) COMMON STOCK (FILE 333-33773 AUG 15) (BR 3)
- S-8 NATIONAL GOLF PROPERTIES INC, 2951 28TH ST, STE 3001, SANTA MONICA, CA 90405 (310) 260-5500 948,000 (\$28,558,500) COMMON STOCK (FILE 333-33775 AUG 15) (BR 8)
- S-3 TYCO INTERNATIONAL LTD /BER/, CEDAR HOUSE 41 CEDAR AVE, HAMILTON HM 12 BERMU, DO (441) 292-2033 - 12,517,072 (\$949,732,838) COMMON STOCK (FILE 333-33779 - AUG 15) (BR 6)
- S-1 SALIX HOLDINGS LTD, 3600 W BAYSHORE RD, STE 205, PALO ALTO, CA 94303 (415) 856-1550 - 3,450,000 (\$21,148,500) COMMON STOCK (FILE 333-33781 - AUG 15)
- S-3 CONTIFINANCIAL CORP, 277 PARK AVE, NEW YORK, NY 10172 (212) 207-2822 3,220,000 (\$119,043,400) COMMON STOCK (FILE 333-33783 AUG 15) (BR 8)

- S-3 NORTHERN STATES POWER CO /MN/, 414 NICOLLET MALL 4TH FL, MINNEAPOLIS, MN 55401 (612) 330-5500 - 4,600,000 (\$229,425,000) COMMON STOCK. (FILE 333-33785 - AUG 15) (BR 4)
- S-4 ALLIANCE IMAGING INC /DE/, 1065 NORTH PACIFICENTER DRIVE, SUITE 150, ANAHEIM, CA 92806 (714) 921-5656 - 727,273 (\$7,614,548) COMMON STOCK (FILE 333-33787 - AUG. 15) (BR. 1)
- S-3 LA QUINTA INNS INC, 112 E PECAN STREET, P.O BOX 2636, SAN ANTONIO, TX 78299 (210) 302-6103 300,000,000 (\$300,000,000) STRAIGHT BONDS (FILE 333-33789 AUG 15) (BR. 5)
- S-3 NUI CORP, 550 RTE 202-206, BOX 760, BEDMINSTER, NJ 07921 (908) 781-0500 1,150,000 (\$25,731,250) COMMON STOCK. (FILE 333-33791 AUG 15) (BR 4)
- S-3 YES ENTERTAINMENT CORP, 3875 HOPYARD RD STE 375, PLEASANTON, CA 94588 (510) 847-9444 8,118,112 (\$30,191,259) COMMON STOCK (FILE 333-33793 AUG 15) (BR 5)
- S-3 BEDFORD PROPERTY INVESTORS INC/MD, 270 LAFAYETTE CIRCLE, P. O. BOX 1058, LAFAYETTE, CA 94549 (510) -28-3-89 - 2,000,000 (\$39,812,500) COMMON STOCK (FILE 333-33795 - AUG 15) (BR 8)
- S-3 HOLMES PROTECTION GROUP INC, 440 9TH AVE, NEW YORK, NY 10001 (212) 760-0630 4,442,975 (\$74,419,831) COMMON STOCK. (FILE 333-33799 AUG 15) (BR. 7)
- S-8 PRAXAIR INC, 39 OLD RIDGEBURY RD, DANBURY, CT 06810 (203) 837-2000 100,000 (\$5,325,000) COMMON STOCK (FILE 333-33801 AUG 15) (BR. 4)
- S-4 TRANSTEXAS GAS CORP, 1300 NORTH SAM HOUSTON PARKWAY EAST, STE 310, HOUSTON, TX 77032 (281) 987-8600 115,815,000 (\$115,815,000) STRAIGHT BONDS (FILE 333-33803 AUG 15) (BR 4)
- SB-2 INTEGRATED SECURITY SYSTEMS INC. 8200 SPRINGWOOD DR STE 230, IRVING, TX 75063 (214) 444-8280 4,980,952 (\$5,509,375) COMMON STOCK (FILE 333-33805 AUG 15) (BR 3)
- S-3 CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP,
 C/O NORWEST BANK MINNESOTA N A, 11000 BROKEN LAND PARKWAY, COLUMBIA, MD
 21044 (410) 884-2076 1,000,000 (\$1,000,000)
 PASS-THROUGH MORTGAGE-BACKED CERTIFICATE (FILE 333-33807 AUG 15)
 (BR 8)
- S-2 CROSSMANN COMMUNITIES INC, 9202 N MERIDIAN ST, STE 300, INDIANAPOLIS, IN 46260 (317) 843-9514 - 1,725,000 (\$42,693,750) COMMON STOCK (FILE 333-33809 - AUG 18) (BR 6)

RECENT 8K FILINGS

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

- 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.
- Item 8 Change in Fiscal Year
- Item 9 Regulation S Offerings

The following companies 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. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N.W., Washington, D.C. 20549 or at the following e-mail box address: cpublic info @ sec>
In most cases, this information is also available on the Commission's website

	STATE			81		ITEM	NO.			
NAME OF ISSUER								9	DATE	COMMENT
ACADIA NATIONAL HEALTH SYSTEMS INC	CO	X							09/27/9	
ACCENT SOFTWARE INTERNATIONAL LTD						Х			08/05/9	
ACORN PRODUCTS INC			X				Х		08/19/9	
ADAIR INTERNATIONAL OIL & GAS INC	TX				Х				07/15/9	
AFFILIATED COMPUTER SERVICES INC	DE					Х	Х		08/05/9	
ALGORHYTHM TECHNOLOGIES CORP /FL/	FL					Х			08/13/9	
AMERICAN REAL ESTATE INVESTMENT COR	MD					Х	Х		08/20/9	7
AMERICAN SOFTWARE INC	GA					X	Х		08/12/9	7
AMERICAN SOFTWARE INC	GA					X	X		08/12/9	7
APOGEE ENTERPRISES INC	MN					X	X		08/21/9	7
APPLE RESIDENTIAL INCOME TRUST INC	VA		X						08/06/9	7
APPLE RESIDENTIAL INCOME TRUST INC	VA		X						08/06/9	7
ATLAS CORP	DE					X			08/21/9	7
BANK OF NEW ENGLAND CORP	MA	NC) [TE	MS	3			07/31/9	7
BANKERS TRUST NEW YORK CORP	NY					Х	х		08/14/9	7
BAY VIEW SECURITIZATION CORP	DE						x		08/11/9	7
BIOCONTROL TECHNOLOGY INC	PA					Х			08/12/97	7
BIOCONTROL TECHNOLOGY INC	PA					Х			08/19/93	7
BLACK WARRIOR WIRELINE CORP	DE						х		06/23/97	AMEND
BOSTON PRIVATE BANCORP INC	MA		Х						08/13/97	
BROWN ALEX INC	MD	х							08/13/97	
BRUNSWICK CORP	DE					х	х		08/04/97	
BSD MEDICAL CORP	DE				x				08/14/97	
C TEC CORP	PA					х	х		08/06/97	
CABLE CAR BEVERAGE CORP	DE						x		08/11/97	
CALLAWAY GOLF CO /CA	CA		х				x		08/08/97	
CARACO PHARMACEUTICAL LABORATORIES			•			x			08/21/97	
LTD	111								00/21/5/	
CARSON PIRIE SCOTT & CO /IL/	IL	х							08/14/97	,
CASCO INTERNATIONAL INC	DE					х	х		07/28/97	
CETACEAN INDUSTRIES INC	NV	х	Y				x		08/20/97	
CHEVY CHASE AUTO RECEIVABLES TRUST	MD	^	Λ			X	Λ.		07/31/97	
1995-1										
CHEVY CHASE AUTO RECEIVABLES TRUST 1995-2	MD					Х			07/31/97	•
CHEVY CHASE AUTO RECEIVABLES TRUST 1996-1	MD					Х			07/31/97	'
CHEVY CHASE AUTO RECEIVABLES TRUST	MD					х			07/31/97	•
CHEVY CHASE AUTO RECEIVABLES TRUST	MD					x			07/31/97	
1997-1 CHEVY CHASE AUTO RECEIVABLES TRUST	MD					X			07/31/97	
1997-2									00/01/00	
CHEVY CHASE HOME LOAN TRUST 1996-1	MD			.,		X			07/31/97	
CHURCHILL TECHNOLOGY INC	CO			X		v	v		08/15/97	
CISCO SYSTEMS INC	CA						X 		06/09/97	
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 B	DE						X		04/25/97	
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 B	DE						Х		05/25/97	
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 B	DE						Х		06/25/97	

STATE	RE	ITKM	NO	

	STATE	•	RK	TTE	24 N	J.		
NAME OF ISSUER	CODE	1 2	2 3	4 5	6 7	8 9	DATE	COMMENT
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 B	DE				х		07/25/	97
CITYSCAPE HOME LOAN OWNER TRUST 199	DE				X		07/25/	97
CLASSIC BANCSHARES INC	DE			х	х		07/28/	97
CMS ENERGY CORP	MI			X	**		08/19/	
COFFEE PEOPLE INC	OR			X	х		08/15/	
COMFORCE CORP	DE			X	•		08/13/	
COMMERCIAL BANCSHARES INC /WV/	WV			x	x		08/15/	
COMMERCIAL CREDIT CO	DE			••	x		08/21/	
COMMNET CELLULAR INC	CO			x			08/12/	
COMPUMED INC	DE			x	x		08/19/	
CONNECTICUT LIGHT & POWER CO	CT			х			08/19/	
CONSUMERS ENERGY CO	MI			х			08/19/	
CONTINENTAL INVESTMENT CORP /GA/	GA	х					08/07/	97
CONTOUR MEDICAL INC	NV		:	X	х		08/14/	97
COOPER INDUSTRIES INC	ОН			x	Х		08/05/	97
CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP	DE			x	x		08/18/	97
DIGITAL PRODUCTS CORP	FL		х				08/13/	97
DISCOVER CARD MASTER TRUST I	DE			х	х		08/20/	
ELECTRO SCIENTIFIC INDUSTRIES INC	OR	х	:					97 AMEND
ENEX CONSOLIDATED PARTNERS LP	NJ	X			х		06/30/	
ENHANCED SERVICES CO INC	CO	x			х		08/06/	
ENSERCH EXPLORATION INC /TX/	TX	х			х		08/05/	
EQUITY COMPRESSION SERVICES CORP	OK	х			х		08/06/	
EQUITY RESIDENTIAL PROPERTIES TRUST	MD	х			х		08/15/	
ERP OPERATING LTD PARTNERSHIP	IL	х			Х		08/15/	
EVANS INC	DE	х		х	х		08/02/	
EXTENDED FAMILY CARE CORP	NY	х			х		08/20/	
FINGERHUT MASTER TRUST	DĒ				х		08/20/	97
FINGERHUT RECEIVABLES INC	DE				Х		08/20/	97
FIRST OMNI BANK NA					Х		08/15/9	97
FIRST UNION CORP	NC			Х	Х		08/30/9	97
FTP SOFTWARE INC	MA			X	Х		08/19/9	97
GILMAN & CIOCIA INC	DE			x			07/16/9	97
GKN HOLDING CORP	DE			X			08/13/9	97
GLOBAL MED TECHNOLOGIES INC	CO	Х			X		08/18/9	97
GREAT EASTERN ENERGY & DEVELOPMENT CORP	VA	Х		X			08/11/9	97
HATHAWAY CORP	CO			х			08/21/9	97
HEADLANDS MORTGAGE SECURITIES INC	DE			x :	K		08/18/9	97
HOLIDAY RV SUPERSTORES INC	FL		2	(Х		08/21/9	97
HUBCO INC	NJ			х	Х		08/15/9	97
IMC SECURITIES INC				х	Х		08/18/9	
INCOME OPPORTUNITY REALTY INVESTORS INC /TX/	CA				x		06/11/9	7 AMEND
INCOMNET INC	CA			х			08/20/9	97
INTERNATIONAL BANCSHARES CORP	TX			х	x		08/19/9	97
INTERNATIONAL THOROUGHBRED BREEDERS	DE		X	(х			7 AMEND
INTILE DESIGNS INC	DE		Х				08/15/9	97
IXC COMMUNICATIONS INC	DÉ			х	х		08/20/9	
JAKES PIZZA INTERNATIONAL INC	DE	x		-			09/30/9	
JONES INTERCABLE INC	CO			Х	х		08/20/9	
KERR GROUP INC	DE			x	X		08/18/9	
LEADING EDGE EARTH PRODUCTS INC			Х					7 AMEND
LIDAK PHARMACEUTICALS	CA	х					08/14/9	
LIN TELEVISION CORP	DE			x	Х			7 AMEND
LINCAM PROPERTIES LTD SERIES 85	IL	х			Х		08/06/9	97

	STATE	:		8 K	Ι	TEM	N	٥.			
NAME OF ISSUER										DATE	
LITHIA MOTORS INC	OR								-	08/08/9	
LITHIUM TECHNOLOGY CORP	NV					x	X			08/19/9	
MARKET AMERICA INC	NC			2	ĸ		х			07/17/9	7 AMEND
MB SOFTWARE CORP	CO					х				08/07/9	7
MERCANTILE CREDIT CARD MASTER TRUST	NY					X	х			08/13/9	7
MERRILL LYNCH MORTGAGE INVESTORS IN C	DE	Х								07/18/9	7
METRIS MASTER TRUST	DE						X			08/20/9	7
METRIS RECEIVABLES INC	DE						X			08/20/9	7
METROPOLITAN HEALTH NETWORKS INC	FL		X				X			08/06/9	7
MLCC MORT INV INC MORT LOAN ASST BK PASS THRU CERT SE 1997-A	DE						Х			08/15/9	7
MONEY STORE BUSINESS LOAN BACKED CE RIFICATES SERIES 1997-1	DE				:	X				07/15/9	7
MOTORS & GEARS INC	DE	X								08/21/9	7
NABI /DE/	DE				:	X	X			08/21/9	7
NETWORK GENERAL CORPORATION	DĒ		X				X			08/05/9	7
NORAM ENERGY CORP/	DE	X		Х	7		X			08/06/9	7
NORAM ENERGY CORP/OLD	DE	Х		X	(X			08/06/9	7
NORTH ATLANTIC ENERGY CORP /NH	NH				2	X				08/19/9	7
NORTHEAST UTILITIES SYSTEM	MA				2	X				08/19/9	7
NORTHSTAR HEALTH SERVICES INC	DE				2	X	X			08/14/9	7
PARKER & PARSLEY PETROLEUM CO	DE	Х	X				X			07/31/9	7
PETSMART INC	DE				2		Х			08/04/9	
PHARMACEUTICAL MARKETING SERVICES I NC	DE		х				Х			08/19/9	7
PIONEER COMMERCIAL FUNDING CORP /NY /	NY			Х	[Х			08/14/9	7
PIONEER NATURAL RESOURCES CO	DE	Х	X				X			07/31/9	7
PSINET INC	NY				2	K	X			08/06/9	6
PTI HOLDING INC	DE		X							09/30/9	7
PUBLIC SERVICE CO OF NEW HAMPSHIRE	NH				2	X				08/19/9	7
QUEEN SAND RESOURCES INC	DE		X		2	K	X			08/14/9	7
QUORUM HEALTH GROUP INC	DE				2	K				08/19/9	7
REPAP WISCONSIN INC	WI				2	ζ.	X			08/08/9	7
REPUBLIC SECURITY FINANCIAL CORP	FL				2	ζ.				08/20/9	7
RESIDENTIAL ASSET SECURITIES CORP	DE				2	ζ.	X			08/20/9	7
RESIDENTIAL ASSET SECURITIES CORP	DE				2	<	X			08/20/9	7
RESIDENTIAL ASSET SECURITIES CORP	DE				2	Κ.	X			08/21/9	7
RETIREMENT CARE ASSOCIATES INC /CO/	CO			Х			X			08/14/9	7
ROCKY MOUNTAIN INTERNET INC	DE)	<				08/15/9	7
RYDER TRS INC	DE						X			08/07/9	
SCHAWK INC	DE				}	(X			07/08/9	
SCOTLAND BANCORP INC	NC				3	<	X			08/19/9	7
SEALED AIR CORP	DE				2	ζ.	X			08/14/9	7 AMEND
STATEWIDE FINANCIAL CORP	NJ				>	<				12/31/9	7
STRUCTURED PRODUCTS CORP	DE						X			08/21/9	
SUIZA FOODS CORP	DE						X			08/21/9	7 AMEND
SUN COMMUNITIES OPERATING LIMITED P ARTNERSHIP	MI				>	ζ	Х			08/20/9	7
SUN INTERNATIONAL NORTH AMERICA INC	DE	Х								08/11/9	7 AMEND
SWISSRAY INTERNATIONAL INC	NY							2	X	07/31/9	7
SYSTEM SOFTWARE ASSOCIATES INC	DE				X		X			08/20/9	7
TECHNOLOGY SERVICE GROUP INC \DE\	DE				X		X			08/13/9	7
TRANSCRYPT INTERNATIONAL INC	DE		X				X			07/31/9	7 AMEND
U S RESTAURANT PROPERTIES MASTER L P	DE		X				x			05/07/9	7
UNIVERSAL CORP /VA/	VA				X		X			08/07/9	7
URS CORP /NEW/	DE				X					08/18/97	7

UNIVERSAL CORP /VA/ VA X X 08/07/97
URS CORP /NEW/ DE X 08/18/97
USA GROUP SECONDARY MARKET SERVICES DE X 08/20/97

INC

	STATE	3	8K ITE	M NO.	
NAME OF ISSUER	CODE	1 2	3 4 5	578	9 DATE COMMENT
VILLAGE GREEN BOOKSTORE INC	NY		х		08/12/97
VOLKSWAGEN CREDIT AUTO RECEIVABLES CORP	DE		х	X	08/15/97
WALT DISNEY CO/	DE	x			08/21/97
WELLS FARGO & CO	DE		х	x	08/21/97
WESTERN MASSACHUSETTS ELECTRIC CO	MA		х		08/19/97
WESTMINSTER CAPITAL INC	DE		x		08/19/97
WLR FOODS INC	VA		X		08/21/97
WR GRACE & CO/DE	DE	X			08/14/97 AMEND