Issue 74-106 (SEC Docket, Vol. 4, No. 10 - June 11)

May 31, 1974

## CHAIRMAN SPEAKS

<del>JUN 3 - **1974**</del>

PROBLEMS OF PROFESSIONAL RESPONSIBILITY

## LIBRARY.

"A really successful fraud can scarcely be accomplished in our complex financial worlds without the help of accountants and lawyers," Chairman Ray Garrett, Jr., told a meeting of the American Bar Association, National Institute, in Montreal yesterday. "This may be active and intentional connivance or it may be more passive and subtle, but it is frequently essential." In this area, Mr. Garrett recalled a quotation from Westbrook Pegler:

"it takes a corporation lawyer with a heart for the game to organize a great stock swindle or income tax dodge and drill the financiers in all the precise details of their play."

I wish to encourage some better understanding of what we at the Commission see as the problem of law enforcement as it applies to professional persons acting in their professional capacity and what we are trying to do about it, Mr. Garrett said. While noting that the fear of liability can provide an effective stimulant to right behavior, the Chairman pointed out that it can also over-terrorize to the point of psychological ineffectiveness. The SEC does have a responsibility, Mr. Garrett averred, to use its resources to achieve the objectives of the laws we administer. These resources include law enforcement through civil litigation--normally the suit for injunction--and criminal references, as well as rulemaking, exhortation through releases, guidelines and speeches, and recommending legislation. Mr. Garrett noted that the Commission's response in the area of its concern has been to use all of the weapons Congress has given it save only, to date, rulemaking and the recommending of legislation. When is it better to establish a point through litigation, or to propose and adopt a rule? In response to this rhetorical question, Mr. Garrett observed that some aspects of professional responsibility may be too complex for rule-making, at least for rule-making too soon. "It is the essential genius of the Common Law that the court decide only the case before it, and not propose to decide all of the other possible cases that may be more or less similar . . . ," he said.

In closing, Mr. Garrett said that, in case there is really any doubt, we are fully aware of the high standards that govern the conduct of most accountants and lawyers most of the time. Without them our system would be impossible. Accountants and lawyers are in the front line of law enforcement, helping to achieve the goals of honesty in our business life and full and fair disclosure to investors in countless cases that never do, and never could come to our attention. Our whole system of government regulation and supervision relies heavily on the continued exercise of such professional responsibility in your daily work. We have no desire to change this system. We want only to preserve and improve it.

# **COURT ENFORCEMENT ACTIONS**

COMPLAINT CITES FRANK A. KLAUS, OTHERS

The Los Angeles Regional Office announced that on May 24 the Commission filed a complaint in the U. S. District Court for California seeking to enjoin Frank A. Klaus, Del Rey Capital Corp., and Philip M. Ewing, president of Del Rey, from violations of the antifraud provisions of the securities laws, and seeking mandatory injunction for disgorgement of profits. The complaint charges defendants with numerous instances of trading in the shares of Hi-Shear Corporation, while in possession of material non-public information about the company. (LR-6380)

### **COMMISSION ANNOUNCEMENTS**

#### CAMPEAU CORPORATION

A notice has been issued giving interested persons until June 24 to request a hearing on an application of Campeau Corporation, a Canadian Corporation, that Campeau be granted a conditional exemption from certain provisions of the Act requiring the filing of specified reports, compliance with the proxy rules, and the filing of ownership reports. In its application Campeau states: that it presently has only 23 shareholders resident in the United States; that it has only limited business contracts with the United States; and that there is no market for its securities in the United States. (Rel. 34-10836)

### INVESTMENT COMPANY ACT RELEASES

#### PIONEER ENTERPRISE FUND

A notice has been issued giving interested persons until June 21 to request a hearing on an application of Pioneer Enterprise Fund, Inc. and Pioneer II, Inc., mutual funds which may be deemed under common control, for an order permitting substantially all of the assets of Enterprise to be sold to Pioneer in exchange for shares of Pioneer. (Rel. IC-8363)

### HOME INCOME SHARES; DELCAP ENERGY FUND

Orders have been issued on applications of the following Funds declaring that the Funds have ceased to be investment companies:

Home Income Shares, Inc. (Rel. IC-8364) Delcap Energy Fund, Inc. (Rel. IC-8367)

### NEW YORK HEDGE FUND; VANGUARD FUND

Notices have been issued giving interested persons until June 24 to request a hearing on applications of the following companies for an order of the Commission permitting, retroactively, the Fund's postponement of full payment for shares that had been tendered for redemption:

New York Hedge Fund, Inc. (Rel. IC-8366) Vanguard Fund, Inc. (Rel. IC-8365)

### E. I. DU PONT DE NEMOURS AND COMPANY

An order has been issued granting an application of E. I. du Pont de Nemours and Company, (28% of whose stock is owned by Christiana Securities Company, a registered closed-end investment company) for an exemption from certain provisions of the Act to permit the sale of 540,000 shares of common stock of Block Engineering, Inc. owned by du Pont to Block for \$1,350,000. (Rel. IC-8368)

# **HOLDING COMPANY ACT RELEASES**

### CONSOLIDATED NATURAL GAS COMPANY

An order has been issued authorizing Consolidated Natural Gas Company and its subsidiary companies to extend through tax years 1974 and 1975 the authorization, previously given by the Commission for tax years 1972 and 1973, to allocate the group's consolidated federal income taxes in a manner other than that which is prescribed by the Commission's Rule 45(b)(6). (Rel. 35-18428)

#### APPALACHIAN POWER COMPANY

A notice has been issued giving interested persons until June 27 to request a hearing on a proposal of Appalachian Power Company, subsidiary of American Electric Power Company, Inc., to enter into an agreement of sale with the Industrial Development Authority of Russell County, Virginia, for Appalachian to construct high efficiency electrostatic precipitators to be financed by pollution control revenue bonds to be issued by the Authority. (Rel. 35-18429)

## TRADING SUSPENSIONS

### ADDITIONAL ACTION ON THREE TRADING SUSPENSIONS

The SEC has announced the suspension of exchange and over-the-counter trading in the securities of Equity Funding Corp., and over-the-counter trading in the securities of Zenith Development Corp. and Industries International Inc. for the further ten-day period June 1-10, inclusive.

## SECURITIES ACT REGISTRATIONS

### (S-7) BALTIMORE GAS AND ELECTRIC COMPANY

Gas and Electric Bldg., Charles Center, Baltimore, Md. 21203 - 2,250,000 shares of common stock, to be offered for sale through underwriters headed by The First Boston Corporation, 20 Exchange Place, New York, N. Y. 10005. The company is an operating public utility company. (File 2-51185 - May 29)

### (S-14) MONSANTO COMPANY

800 North Lindbergh Blvd., St. Louis, Mo. 63166 - Up to 250,000 shares of common stock, to be offered in connection with the proposed acquisition of substantially all of the assets properties and business of Olympia Industries, Inc., P. O. Box 5397, Spartanburg, S. C. 29301. Monsanto manufactures and sells diversified products derived from petroleum, natural gas and phosphate ore. (File 2-51189 - May 30)

#### REGISTRATIONS EFFECTIVE

May 29: Huyck Corp., 2-51037. May 30: C.R. Bard, Inc., 2-51100; Commonwealth Edison Co., 2-51075; Crystal Oil Co., 2-50484; Fidelity Daily Income Trust, 2-50318; Galaxy Carpet Mills, Inc., 2-50651; J. A. Jones Construction Co., 2-49945; Philip Morris Inc., 2-51074; Pioneer II, Inc., 2-51108; Reliance Group, Inc., 2-51131; Servicemaster Industries Inc., 2-50925; The Wickes Corp., 2-50621; F. W. Woolworth Co., 2-51000. May 31: G. D. Searle & Co., 2-51109; Third National Corp., 2-50914.

#### REGISTRATIONS WITHDRAWN

Southern States Fund, Inc., 2-47134 (Abandoned). International Resources, Inc., 2-34136 (Abandoned); Kaufman and Broad, Inc., 2-50502.

May 28: American Consolidated Corp., 2-48585; Colonial Gas Energy System, 2-47421;

Financial Service Corporation, International, 2-48588.

May 29: Health Sciences, Inc., 2-44755. May 30: Cordis Corporation 2-49974.

## **RECENT 8K FILINGS**

Form 8K is a report which must be filed with the SEC by the 10th of the month after any of the following important events or changes: changes in control of the registrant; acquisition or disposition of assets; legal proceedings; changes in securities (i.e., collateral for registered securities); defaults upon senior securities; increase or decrease in the amount of securities outstanding; options to purchase securities; revaluation of assets; submission of matters to a vote of security holders.

The companies listed below have filed Form 8-K reports for the month indicated, responding to the item of the form specified. Photocopies may be purchased from the Commission's Public Reference Section (in ordering, please give month and year of report). An index of the captions of the items of the form was included in Monday's News Digest.

COMPANY	ITEM NO.	MONTH
AEE PLASTIK PAK CO INC	2	04/74
AFFILIATED BANK CORP	7	04/74
AIPPORT SERVICES INC	7.13	04/74
ALABAMA BANCORPORATION	7	05/74
ALTON BOX BOARD CO	3,7,11,14	04/74
AMERICAN ALL SERVUS CORP	2,14	04/74
AMERICAN BIOMEDICAL CORP	2,8,13	04/74
AMERICAN EXPORT INDUSTRIES INC	7,14	05/74
AMERICAN LETSURE SERVICES INC	2,14	04/74
AMERON INC	12	04/74
AMPAL AMERICAN ISRAEL CORP	11	04/74
ANCHOR COUPLING CO INC	2	05/74
APECO CORP	11,13,14	04/74
ARKANSAS BEST CORP	13	04/74
ARKANSAS LOUISIANA GAS CO	8,10,14	04/74
ARLANS DEPARTMENT STORES INC	2,6,13,14	04/74
ARMAC ENTERPRISES INC	13	04/74
ASSOCIATED HOSTS INC	8	04/74
ATCHISON TOPEKA & SANTA FE RAILWAY CO	3	04/74
AUTOMATION INDUSTRIES INC	3.14	04/74
AVCO COMMUNITY DEVELOPERS INC	3,7,13,14	04/74
BANCSHARES OF NORTH CAROLINA INC	13,14	04/74
BASCO INC	i	04/74
BAUSCH & LOMB INC	3,11,14	04/74
BEMIS CO INC	11	04/74
BIO MEDICAL SCIENCES INC	9,13,14	05/74
PRADEN INDUSTRIES INC	7	05/74
BREEZE CORPORATIONS INC	11,14	04/74
BUXTONS COUNTRY SHOPS	2,7,10,13,14	02/74
CAL B TOCHEM	13,14	04/74
CALTRAN SYSTEMS INC	9,13	04/74
CAMPBELL RED LAKE MINES LTD	11	04/74
CANADIAN SUPERIOR OIL LTD	11	05/74
CARLSBERG MOBILE HOME PROPERTIES LTD 72	2,3,6	04/74
CARLSBERG MOBILE HOME PROPERTIES LTD 73	2,6	04/74
CASE J I CO	3,11,13	04/74
CDI CORP	7	04/74
CENTRAL ILLINOIS LIGHT CO	7,14	04/74
CENTRAL LOUISIANA ELECTRIC CO INC	7,11,14	04/74
CENTRAN CORP	4,7,11,14	04/74
CHATTEM DRUG & CHEMICAL CO	13	04/74
CHEMICAL EXPRESS CO	2,7,13,14	04/74
CHILTON CORP	10	04/74
CINCINNATI MILACRON INC	11	04/74
CINERAMA INC	13,14	04/74
CITIZENS BANCORP	11,14	04/74
CITY INVESTING CO	7	05/74
CLOPOX CO	7,14	05/74
COHERENT RADIATION COLUMBIA BROADCASTING SYSTEM INC	3,13	04/74
COMMUNITY PSYCHIATRIC CENTERS	11,13 8	04/74 04/74
COMPUTER TASK GROUP INC	11	04/74
CONFORCE THIN GROUP INC		UT/ 17

COMSTOCK GOLD SILVER & COPPER MINES INC	1.7 0 16	04/74
CONSOLIDATED CAPITAL REALTY INVESTORS	1,7,9,14	04/74
CONTINUED CARE FACILITIES INC	2	04/74
CONVENIENT INDUSTRIES OF AMERICA INC	1,12,14	
COPPS CORP		04/74
CRAMER ELECTRONICS INC	8	02/74
CREDIT INSURERS OF AMERICA INC	13,14	04/74
CREDITHRIFT FINANCIAL CORP	NO ITEMS	01/74
CSE CORP	11,14	04/74
CUMMINGS & CO THE INTERNATIONAL SIGN SER	11	05/74
CURTIS HOOKER CORP	11	04/74
DEN TAL EZ INC	1,8,13,14	05/74
DETREX CHEMICAL INDUSTRIES INC	13,14	05/74
	11,14	04/74
DEXTER CORP	7,14	04/74
DOYLE DANE BERNBACH INC	10	04/74
EARLY & DANIEL CO	1	04/74
ECKMAR CORP	2	04/74
EDGCOMB STEEL OF NEW ENGLAND INC	11,14	04/74
EMCOM INC	2,13,14	05/74
EMERSON ELECTRIC CO	7,14	04/74
EMPIRE FINANCIAL CORP	11	04/74
ETHYL CORP	11,14	04/74
EVANS BOB FARMS INC	7	04/74
EXXEN CORP	3	04/74
FAIRMONT FOODS CO	13	04/74
FIDELITY FINANCIAL CORP	8,11	05/74
FIDELITY MORTGAGE INVESTORS	4,6,13,14	05/74
FIRST BANCORP OF NEW HAMPSHIRE INC	2,7,14	04/74
FIRST BANCSHARES OF FLORIDA INC	13	04/74
FIRST CONNECTICUT BANCORP INC	13	04/74
FLORIDA POWER CORP	3,7,14	04/74
GAC FINANCE INC	4,14	04/74
GAC PROPERTIES CREDIT INC	11	05/74
GENERAL DYNAMICS CORP	ii	05/74
GEOSURVEYS INC	2,14	03/74
GOLDEN STATE HEALTH CENTERS INC	2,9,13	04/74
GREAT AMERICAN MORTGAGE INVESTORS	2,7,14	04/74
GULF OIL CORP	3,11,14	04/74
	3	04/74
HAYDEN STONE INC	13	04/74
HEALTH CHEM CORP	11,14	04/74
HEILEMAN G BPEWING CO INC	11,13	05/74
HILLENBRAND INDUSTRIES INC	8,11,14	04/74
HOSPITAL AFFILIATES INC	11	05/74
HYCEL INC	3.14	05/74
HYDRON EUROPE INC		04/74
ICM REALTY	3,8,13	05/74
INTERNATIONAL BOOTHINGS	11,13,14	
INVESTORS REIT TWO	7	04/74
JUDSON BROOKS CO	8	04/74
KAISER ALUMINUM & CHEMICAL CORP	11,14	05/74
KENTUCKY JOCKEY CLUP INC	1	04/74
KING JAMES EXTENDED CARE INC	11,13	04/74
LAMAUR INC	11	34/74
LANGLEY CORP	2,10	05/74
LEVINGSTON SHIPBUILDING CO	9,14	04/74
LIBERTY CORP	11,14	04/74
LIGGETT & MYERS INC	11,13	04/74
LINCOLN MORTGAGE INVESTORS	10,14	04/74
LMC DATA INC	7	10/73
LONG ISLAND LIGHTING CO	3,13	05/74
LOUIS SHERRY INC	2,11,14	05/74
LOWELL GAS CO	4,11,14	05/74
LTV CORP	14	04/74
MANLEY INDUSTRIES INC	11	05/74
MARITIME FRUIT CARRIERS CO LTD	2,14	04/74
MCDONALD MICRADATA SERVICES INC	11	04/74
MCQUAY PERFEX INC	11	04/74
MEDALIST INDUSTRIES INC	2,7,8,14	04/74
MEDICAL DEVELOPMENT CORP	12	04/74
METROCARE INC	8.14	05/74
HELFORENCE BITTO		

MIDLAND ROSS CORP	10.11.14	04/74
MILGO ELECTRONIC CORP	7,14	05/74
MILGRAY ELECTRONICS INC	11	12/73
MIRA PAK INC	7,14	05/74
MITRON RESEARCH & DEVELOPMENT CORP	3,14	04/74
MONARCH MACHINE TOOL CO	11	05/74
MONONGAHELA POWER CO	3,11	05/74
MONTCALM VINTNERS INC	13	05/74
MYLES LEE CORP	3	04/74
NARRAGANSETT ELECTRIC CO	11	05/74
NATIONAL BANCSHARES CORP OF TEXAS	11,14	05/74
NATIONAL CHEMICAL CORP	1.13	04/74
NATIONAL COMPUTER ANALYSTS INC	3,7	05/74
NATIONAL DISTRIBUTING CO INC	13,14	05/74
NATIONAL SECURITIES & RESEARCH CORP	12,14	05/74
NATOMAS CO	11	05/74
	8,13	05/74
NIAGARA FRONTIER SERVICES INC	13	05/74
NURTH SHORE GAS CO ILLINOIS		
NORTHEAST UTILITIES	11,13,14	04/74
NYL ACARB INC	2,14	05/74
NYLON ENGINEERING INC	13,14	03/74
OAK MONT CORP	3	05/74
OHIO EDISON CO	• • •	05/74
OPTICAL COATING LABORATORY INC	13	05/74
OS GOLD SEED CO	9,10,11,14	04/74
OVERSEAS SHIPHOLDING GROUP INC	7	05/74
PACIFIC GAS & ELECTRIC CO	11,14	05/74
PEASE & ELLIMAN REALTY TRUST	11,13	05/74
PECKHAM INDUSTRIES INC	13,14	05/74
PELTO OIL CO	13	05/74
PENN CENTRAL CO	3	05/74
PENNSYLVANIA CO	8.13	04/74
PEOPLES GAS LIGHT & COKE CO	13	05/74
PERINI CORP	2	05/74
PETRO LEWIS FUNDS INC	13	05/74
PHILLIPS PETPOLEUM CO	3,7,10,11,14	04/74
	7	04/74
PIONEER NATURAL GAS CO		
CORTI AND CENERAL ELECTRIC CO		
PORTLAND GENERAL ELECTRIC CO	13	05/74
PRIMARY MEDICAL COMMUNICATIONS INC	13 13,14	05/74 04/74
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SOUTHWEST MORTGAGE & REALTY INVESTORS	13	05/74
SPENCER FOODS INC	11	03/74
STANDARD OIL CO OF CALIFORNIA	3,11	05/74
STANDARD OIL CO OF INDIANA	3	04/74
STANDARD OIL CO OF OHIO	3,11,14	05/74
STANDARD PRESSED STEEL CO	11,13,14	04/74
STANLEY WORKS	11	05/74
STATE STREET BOSTON FINANCIAL CORP	11	05/74
STERNER LIGHTING INC	11,14	04/74
SUMMIT GROUP INC	3,10,14	04/74
SYMMAR INC	13	04/74
TECHNICOLOR INC	8	05/74
TEJON AGRICULTURAL PARTNERS	13,14	04/74
TEJON RANCH CO	13,14	04/74
TELECREDIT INC	3,13	05/74
TENNANT CO	11	04/74
TIME INDUSTRIES INC	10,14	05/74
TODHUNTER INTERNATIONAL INC TOLEDO EDISON CO	3,9,14	05/74
TRACOR INC	11	05/74
TRI AID SCIENCES INC	7,8,14	05/74
UNAC INTERNATIONAL CORP	1 14	04/74 04/74
UNION ELECTRIC CO	3,7,11,14	04/74
UNION PACIFIC CORP	3	05/74
UNION TRUST BANCORP	10	05/74
UNIROYAL INC	11	05/74
VIACOM INTERNATIONAL INC	9	03/74
VIKING RESOURCES CORP	2	05/74
VIRGINIA CHEMICALS INC	7,13	04/74
VIRGINIA ELECTRIC & POWER CO	3,4,11,14	05/74
VIRGINIA NATIONAL BANKSHARES INC	10	04/74
VOLUSTA JAI ALAI INC	2	05/74
VULCAN MATERIALS CO	7.13	05/74
WASTECO INC	10,11,12,13,14	
WELLS FARGO & CO	7,13	05/74
WESTCOAST TRANSMISSION CO LTD	11	05/74
WESTERN DECALTA PETROLEUM LTD	1,11,14	05/74
WESTERN ELECTRIC CO INC	11	05/74
WESTERN MASSACHUSETTS ELECTRIC CO	11,14	05/74
WESTVACO CORP	3	05/74
WISCONSIN CENTRIFUGAL INC	14	05/74
WISCONSIN NATURAL GAS CO	11	04/74
WORLD AIRWAYS INC	13	05/74
XO EXPLORATION INC	11	04/74
ZAPATA CORP	3,7,14	05/74
ZENITH RADIO CORP	13	05/74
AIRCO INC	11,14	04/74
AMERICAN BUILDINGS CO	7,14	03/74
AMERICAN EQUITY INVESTMENT TRUST	2,7,13,14	04/74
AMERICAN FLETCHER CORP	11	04/74
ANDDY NE INC	3	04/74
BAY STATE GAS CO	11	04/74
BON AIRE INDUSTRIES INC	2,3,13,14	04/74
BOURNS INC	7,11	04/74
BRADLEY MILTON CO	11,14	04/74
CALIFORNIA REAL ESTATE INVESTMENT TRUST	2,3,7,14	04/74
CENTRAL NATIONAL CHICAGO CORP	7	04/74
CLINTON DIL CO	9,13,14	04/74
COLLETTS INC	7	10/72
COSCO INC	11	04/74
CPL CORP	2,14	04/74
DANMONT CORP	8,13	04/74
EAGLE CLOTHES INC	3	05/74
EXCHANGE INVESTMENT CORP	NO ITEMS	03/74
FIRST OKLAHOMA BANCORPCRATION INC	7	04/74
		04/74
GREAT SOUTHERN FINANCIAL CORP	11,13	
GULF REPUBLIC FINANCIAL CORP	12,14	04/74
GULF REPUBLIC FINANCIAL CORP HANCOCK GROUP INC	12+14 2+14	04/74 04/74
GULF REPUBLIC FINANCIAL CORP HANCOCK GROUP INC HANLEY CONSOLIDATED INC	12,14 2,14 2,3,7,13	04/74 04/74 04/74
GULF REPUBLIC FINANCIAL CORP HANCOCK GROUP INC	12+14 2+14	04/74 04/74

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ALTON BOX BOARD CO	7	02/74
BANKAMERICA CORP	11,14	03/74
COMMONWEALTH EDISON CO	3	03/74
DURR FILLAUER MEDICAL INC	14	03/74
FIRST NATIONAL BANCORPORATION INC	7	03/74
GENERAL DEVELOPMENT CORP	12,14	03/74
GREAT NORTHERN MANAGEMENT CO INC	7,13,14	11/73
MILE HIGH KENNEL CLUB	7,14	10/73
MULTIVEST REAL ESTATE FUND LTD SERIES 6	14	12/73
NATIONAL COMMUNITY BUILDERS	10	04/74
PETERSON HOWELL & HEATHER INC	8	04/74
POWER TEST CORP	2	03/74
TCR SERVICE INC	12.14	04/74
TFI COMPANIES INC	1.7	03/74
WASHINGTON GEORGE CORP	i	02/74
WHITTAKER CORP	13	03/74
AMES DEPARTMENT STORES INC	7	01/74
CROCKER NATIONAL CORP	7	03/74
FATON CORP	11,14	05/74
FIRST CONTINENTAL DEV CON INC	2	12/73
FIRST GREAT WESTERN INVESTMENT CORP	2	04/74
INTERPHOTO CORP	14	02/74
LEXTON ANCIRA REAL ESTATE INCOME FUND LT	2	11/73
NATOMAS CO	10	01/74
OCEAN SCIENCE & ENGINEERING INC	13	01/74
PENN CORP	10,14	02/74
SERVAMERICA INC	7,9,10,13	09/73
SILVER BELL INDUSTRIES INC	14	03/74
SYSTEM CONTROL CO	3,14	04/74
UNIFI INC	14	03/74
UNITED FIRST FLORIDA BANKS INC	3,7	04/74
PENTRON INDUSTRIES INC	14	02/74
CHESAPEAKE & POTOMAC TELEPHONE CO OF WES	3	03/74
CMC GROUP INC	11,12,13,14	12/73
MISSISSIPPI RIVER CORP	7,14	03/74
SEARS INDUSTRIES INC	14	04/74
AMINEX CORP	3	03/74
AVM CORP	10,14	03/74
BIG DRUM INC	11	04/74
COMMONWEALTH EDISON CO	3	04/74
GOLDFIELD CORP	13	01/74
GULF & WESTERN INDUSTRIES INC	7,14	03/74
IROQUOIS BRANDS LTD	8	03/74
OPTICS TECHNOLOGY INC	7	04/74
REDCOR CORP	13	01/74
RIVERSIDE FINANCIAL CORP	2,14	11/73
SQUARE D CO	7	04/74
STANDARD DREDGING CORP	14	04/74
STANGE CO	10,13,14	04/74
STP CORP	10,14	01/74
TELETRONICS INTERNATIONAL INC	2,13,14	01/73

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