

# sec news digest

Issue 91-137

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July 17, 1991

JUL 18 1991

U.S. SECURITIES  
EXCHANGE COMMISSION

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## COMMISSION ANNOUNCEMENTS

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### STAFF ACCOUNTING BULLETIN NO. 91

The staff released Staff Accounting Bulletin No. 91 which expresses the staff's views regarding the accounting for income tax benefits of thrift bad debt losses. The staff believes that the difference between the bad debt reserve for financial reporting purposes and the tax bad debt reserve represents a single timing or temporary difference that should be accounted for under the one-difference or cumulative method. This staff accounting bulletin is intended to serve as interim guidance until a new standard on accounting for income taxes is adopted. FOR MORE INFORMATION CONTACT: Margaret Horvath, Office of the Chief Accountant at (202) 272-2130 or Robert Bayless, Division of Corporation Finance at (202) 272-2553; Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549.

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## ADMINISTRATIVE PROCEEDINGS

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### NASD'S REFUSAL TO PERMIT EMPLOYMENT OF EDMOND KILBOURN AFFIRMED

The Commission has affirmed the NASD's refusal to permit Funding Capital Corporation, Inc., a Dallas member firm, to employ Edmond M. Kilbourn of Kalamazoo, Michigan. The firm's request was necessary because in February 1989 Kilbourn was convicted of submitting a false statement to the Department of Housing and Urban Development.

The Commission noted, among other things, that Kilbourn engaged in very serious misconduct, that he is still on probation, and that he would not be subject to on-site supervision in his proposed employment, raising "a substantial question as to whether he would receive the type of stringent oversight that is necessary in light of his conviction." (Rel. 34-29425)

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## HOLDING COMPANY ACT RELEASES

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### SOUTHWESTERN ELECTRIC POWER COMPANY

An order has been issued authorizing Southwestern Electric Power Company, an electric public-utility subsidiary company of Central and South West Corporation, a registered holding company, to incur obligations in connection with the proposed issuance of Pollution Control Revenue Refunding Bonds, 1991 Series B. The order authorizes that this be done through June 30, 1992 by Titus County Fresh Water Supply District No. 1, up to an aggregate principal amount of \$12.29 million. (35-25345)

### ENEROP CORPORATION

A supplemental order has been issued authorizing a proposal by Enerop Corporation (Enerop), a subsidiary of National Fuel Gas Company, a registered holding company. Enerop proposes to invest in Metscan, Inc. (Metscan), a company which develops and markets certain gas meter reading technology. Enerop proposes to acquire 17,000 additional shares of Metscan preferred stock (\$4 per share) for a total price of \$68,000. (35-25346)

### OLS ENERGY-CHINO

A supplemental order has been issued authorizing OLS Energy-Chino, OLS Energy-Berkeley and OLS Energy-Camarillo, indirect nonutility subsidiary companies of General Public Utilities Corporation, a registered holding company, to issue notes under certain revolving credit agreements through December 31, 1991. Additionally, OLS Energy-Chino and OLS Energy-Camarillo have been authorized to have outstanding certain letters of credit until December 31, 1991. Any notes or letter of credit arrangements will not exceed \$1.25 million principal amount in the aggregate at any one time. (35-25348)

### CONSOLIDATED NATURAL GAS CO.

An order has been issued authorizing Consolidated Natural Gas Co. (Consolidated), a registered holding company, to guarantee all of the obligations of Virginia Natural Gas, Inc.'s (VNG), a gas public-utility subsidiary company of Consolidated, under a note agreement. The note agreement was entered into with the Aid Association of Lutherans (Association) in connection with VNG's issuance of \$20 million principal amount of 9.94% senior notes to the Association. (35-25349)

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## SELF-REGULATORY ORGANIZATIONS

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### ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission has granted accelerated approval to a proposed rule change submitted by the New York Stock Exchange (SR-NYSE-91-19) that extends and modifies the Exchange's existing pilot programs granting position limit exemptions for hedged equity and broad-based stock index options positions. The rule change also clarifies

the Exchange's procedures regarding semi-annual reviews of stock option position limits. Publication of the order is expected in the Federal Register during the week of July 15. (Rel. 34-29436)

#### PROPOSED RULE CHANGE

The Options Clearing Corporation filed a proposed rule change (SR-OCC-91-11) under Rule 19b-4 relating to change in the structure of OCC's Nominating Committee. Publication of the proposal is expected in the Federal Register during the week of July 15. (Rel. 34-29437)

#### APPROVAL OF PROPOSED RULE CHANGE

The Commission approved a proposed rule change filed by the National Association of Securities Dealers (SR-NASD-91-15) under Rule 19b-4. The proposal amends the Resolution of the Board of Governors-- Notice to Membership and Press of Suspensions, Expulsions, Revocations and Monetary Sanctions under Article V, Section 1 of the NASD's Rules of Fair Practice. The amendment requires conformity with the current practices of the NASD with respect to the effectiveness and publication of disciplinary sanctions. (Rel. 34-29438)

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### SIGNIFICANT NO-ACTION AND INTERPRETATIVE LETTERS

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#### INTERPRETATION OF NEW RULES UNDER SECTION 16 OF THE EXCHANGE ACT

The Division of Corporation Finance has announced the publication of significant staff correspondence interpreting the new Section 16 rules. Copies of the letters may be obtained by writing to, or by making a request in person at, the Public Reference Room, Securities and Exchange Commission, 450 5th Street, N.W., Room 1024, Washington, D.C. 20549. Each request must state the name of the subject company, the Act and the Section of the Act to which it relates, and the public availability date.

<u>Letter</u>	<u>Availability Date</u>	<u>Subject</u>
ALZA Corporation	July 17, 1991	Rule 16a-1(c)
Southwest Airlines	July 17, 1991	Rule 16b-3
Cooley Godward Castro Huddleson & Tatum	July 17, 1991	Rule 16b-3(c)(2)

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### SECURITIES ACT REGISTRATIONS

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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.

## REGISTRATIONS

- S-18 IMAGE SYSTEMS INC, 11543 K TEL DR, HOPKINS, MN 55343 (213) 390-3378 - 1,000,000 (\$1,000,000) COMMON STOCK. (FILE 33-41259-C - JUN. 27) (BR. 11)
- S-18 UNIFIED VENTURES INC, 75 VALENCIA STE 1000, CORAL GABLES, FL 33134 (305) 448-9292 - 105,000 (\$630,000) COMMON STOCK. 1,050,000 (\$5,906,250) COMMON STOCK. 10,000 (\$72,000) COMMON STOCK. 50,000 (\$315,000) COMMON STOCK. 50,000 (\$360,000) COMMON STOCK. UNDERWRITER: FLEMMING ANDERSON COHEN & LEE INC. (FILE 33-41614-A - JUL. 05) (BR. 11 - NEW ISSUE)
- S-3 INTERSTATE POWER CO, 1000 MAIN ST, PO BOX 769, DUBUQUE, IA 52001 (319) 582-5421 - 50,000,000 (\$50,000,000) MORTGAGE BONDS. (FILE 33-41624 - JUL. 10) (BR. 8)
- S-1 INTERNATIONAL TOURIST ENTERTAINMENT CORP, 470 WEST LAWNDALE DR BUILDING D, SALT LAKE CITY, UT 84115 (801) 485-4739 - 2,750,000 (\$15,125,000) COMMON STOCK. 275,000 (\$275) WARRANTS, OPTIONS OR RIGHTS. 275,000 (\$1,815,000) COMMON STOCK. (FILE 33-41626 - JUL. 09) (BR. 12 - NEW ISSUE)
- S-8 UNI MARTS INC, 477 E BEAVER AVE, STATE COLLEGE, PA 16801 (814) 234-6000 - 200,000 (\$688,000) COMMON STOCK. (FILE 33-41627 - JUL. 10) (BR. 2)
- S-8 AMERICAN RELIANCE GROUP INC, 1000 LENOX DR, P O BOX 6426, LAWRENCEVILLE, NJ 08648 (609) 896-1921 - 45,900 (\$648,337.50) COMMON STOCK. 104,400 (\$1,592,100) COMMON STOCK. (FILE 33-41630 - JUL. 10) (BR. 9)
- S-3 MAXUS ENERGY CORP /DE/, 717 N HARWOOD ST, DALLAS, TX 75201 (214) 953-2000 - 6,000,000 (\$50,625,000) COMMON STOCK. (FILE 33-41663 - JUL. 10) (BR. 3)
- S-8 MICROGRAFX INC, 1303 ARAPAHO, RICHARDSON, TX 75081 (214) 234-1769 - 250,000 (\$2,875,000) COMMON STOCK. (FILE 33-41664 - JUL. 10) (BR. 10)
- S-8 MICROGRAFX INC, 1303 ARAPAHO, RICHARDSON, TX 75081 (214) 234-1769 - 100,000 (\$1,150,000) COMMON STOCK. (FILE 33-41665 - JUL. 10) (BR. 10)

## ACQUISITION 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 percent owned; and Column 7 - the status of the filing, i.e., new, update or revision.

ACQUISITIONS

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
SCITEX LTD	ORD		17,109	80909010	
IDB BANKHOLDING CORP LTD ET AL	13D	6/21/91	46.6	47.8	UPDATE
SYSTEMS CTR INC	COM		511	87189310	
STATE OF WISCONSIN INVEST BD	13D	7/ 2/91	5.1	6.1	UPDATE
TBC CORP	COM		641	87218010	
SMITH THOMAS W ET AL	13D	7/10/91	4.8	6.1	UPDATE
TIE COMMUNICATIONS INC	COM		0	87246410	
HCR PARTNERS	13D	7/ 1/91	0.0	25.0	UPDATE
TIE COMMUNICATIONS INC	COM		1,198	87246410	
PRITZKER FAMILY PHILANTHRPC FD	13D	7/ 1/91	30.0	0.0	NEW
THE GROUP INC	COM		8,595	88335310	
NON-LINEAR INVESTMENT CORP	13D	6/28/91	50.6	0.0	NEW
VULCAN INTL CORP	COM		136	92913610	
GETTLER BENJAMIN	13D	7/ 8/91	9.1	0.0	NEW
WAINOCO OIL CORP	COM		1,896	93067610	
TORRAY ROBERT E ET AL	13D	4/18/91	9.6	7.3	UPDATE
WAVEMAT INC	COM		1,043	94356110	
SCHUSTER EUGENE I	13D	7/ 1/91	51.7	21.8	UPDATE
WAVEMAT INC	COM		1,018	94356110	
SCHUSTER MONIS	13D	7/ 1/91	50.6	20.9	UPDATE
WAVEMAT INC	COM		988	94356110	
VENTURE FUNDING LTD	13D	7/ 1/91	49.3	19.7	UPDATE
AG-BAG INTL LTD	COM		285	00107710	
MASOOD SOHAIL ET AL	13D	6/18/91	3.6	4.5	UPDATE
ALPHA MICROSYSTEMS INC	COM		200	02090310	
WILCOX RICHARD C	13D	7/ 8/91	6.7	8.4	UPDATE
AMERICAN PRESIDENT COS LTD	COM		947	02910310	
STATE OF WISCONSIN INVEST BD	13D	7/ 2/91	6.5	9.8	UPDATE
ANGEION CORP	COM		460	03499110	
GROOT CANDICE B	13D	6/23/91	0.1	0.0	NEW
AUIMATHAEA RES INC	COM		470	04099410	
MCALPINE CHARLES LOCKHART	13D	5/27/91	20.6	76.7	UPDATE
CAMBRIDGE NEUROSCI RESH INC	COM		445	13242610	
STATE OF WISCONSIN INVEST BD	13D	7/ 2/91	6.4	5.4	UPDATE
CHIPWICH	COM CL A		600	17002910	
GILBERT EDWARD	13D	7/ 1/91	7.1	8.3	UPDATE

## ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
DSC COMMUNICATION CORP	COM		3,060	23331110	
STATE OF WISCONSIN INVEST	BD	13D 7/ 2/91	7.4	6.4	UPDATE
DEKALB GENETICS CORP	COM CL A		136	24487810	
HOLT VIRGINIA R		13D 7/11/91	15.6	14.7	UPDATE
DEKALB GENETICS CORP	COM CL A		135	24487810	
ROBERTS DOUGLAS C		13D 7/11/91	15.4	13.0	UPDATE
DEKALB GENETICS CORP	COM CL A		136	24487810	
ROBERTS JOHN T		13D 7/11/91	15.6	15.5	UPDATE
ESCO ELECTRS CORP	COM TR RCPT		733	26903020	
FIDELITY INTL LTD		13D 6/30/91	6.6	7.6	UPDATE
ESCO ELECTRS CORP	COM TR RCPT		733	26903020	
FMR CORP		13D 6/28/91	6.6	7.6	UPDATE
EAGLE FINL CORP	COM		122	26951310	
WMG CO ET AL		13D 6/27/91	4.6	5.9	UPDATE
EMCON ASSOC	COM		225	29084310	
STATE OF WISCONSIN INVEST	BD	13D 7/ 1/91	5.1	N/A	UPDATE
ESCAGENETICS CORP	COM		1,767	29605310	
BIO RAD LABS INC		13D 7/11/91	47.6	49.4	UPDATE
ESCAGENETICS CORP	COM		1,577	29605310	
INTL PLANT RSCH INST		13D 7/11/91	42.5	44.0	UPDATE
FIRST PALMETTO FINL CORP	COM		54	33592610	
SMALL SAMUEL R		13D 6/27/91	8.1	8.0	UPDATE
GLOBUS GROWTH GROUP	COM		312	37957410	
GLOBUS JANE		13D 5/24/89	13.0	0.0	NEW
GYNEX INC	COM		1,083	40377810	
MORGENSTERN VICTOR A		13D 7/ 1/91	10.4	0.0	NEW
HORN & HARDART CO	COM		3,040	44050610	
QUASHA ALAN GRANT ET AL		13D 7/11/91	21.9	9.3	UPDATE
IDEXX LABS INC	COM		385	45399810	
STATE OF WISCONSIN INVEST	BD	13D 6/28/91	8.5	7.2	UPDATE
MOBILE TELECOM TECH CORP	COM		2,685	60740610	
STATE OF WISCONSIN INVEST	BD	13D 6/28/91	9.3	0.0	NEW
NETCOR INC	COM		7,500	64110410	
GRAY GEORGE W		13D 7/ 5/91	56.8	0.0	NEW
ROYCE LABS INC	COM		2,622	78090910	
MCENANY PATRICK J ET AL		13D 6/25/91	12.2	2.9	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/%OWNED	CUSIP/PRIOR%	FILING STATUS
S2 GOLF INC JEFFREY L R JR	COM 13D	5/ 3/91	303 13.5	78485010 6.4	UPDATE
S2 GOLF INC JEFFREY L R JR	COM 13D	5/ 3/91	303 13.5	78485010 6.4	RVISION
SURGICAL LASER TECH INC STATE OF WISCONSIN INVEST	COM BD 13D	6/28/91	533 6.0	86881910 0.0	NEW
TYCO TOYS INC STATE OF WISCONSIN INVEST	COM BD 13D	7/ 3/91	N/A N/A	90212810 8.2	UPDATE
WYLE LABS STATE OF WISCONSIN INVEST	COM BD 13D	7/ 3/91	816 8.3	98305110 N/A	UPDATE

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.

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.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
ABF FREIGHT SYSTEM INC	DE					X				07/03/91	
ACTION AUTO STORES INC	MI				X	X				07/05/91	
ADDITIVE TECHNOLOGY CORP	MA				X					07/10/91	
ALCO INTERNATIONAL GROUP INC	DE						X			05/16/91	AMEND
ALCO STANDARD CORP	OH								NO ITEMS	03/31/91	AMEND
AMERICAN BANCORPORATION /OH/	OH					X				07/02/91	
AMERICAN EAGLE RESOURCES INC	DE						X			06/27/91	AMEND
AMERICAN MEDICAL ELECTRONICS INC	MN	X					X			06/28/91	
ANGELES CORP /CA/	CA				X	X				06/27/91	
ANGELES CORP /CA/	CA	X			X	X				07/12/91	
AORTECH INC	MN	X					X			06/28/91	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
ARIZONA PUBLIC SERVICE CO	AZ					X				06/20/91	
ARM FINANCIAL CORP	NV	X						X		07/05/91	
ARROW FINANCIAL CORP	NY				X	X				07/11/91	
ASA INTERNATIONAL LTD	DE				X					07/10/91	
ATC ENVIRONMENTAL INC	DE	X						X		06/01/91	
AURORA ENVIRONMENTAL INC	DE	X						X		07/01/91	
AVALON CORP	MD	X						X		05/24/91	AMEND
BAY VIEW CAPITAL CORP	DE				X					07/10/91	
BELLATRIX INTERNATIONAL INC	DE				X	X				07/02/91	
BERKSHIRE REALTY CO INC /DE/	MA	X						X		06/27/91	
BMC SOFTWARE INC	DE				X					07/11/91	
BOSTON CAPITAL TAX CREDIT FUND II LTD PA	DE	X						X		06/21/91	
BOSTON CAPITAL TAX CREDIT FUND II LTD PA	DE	X						X		06/27/91	
BROADWAY FINANCIAL CORP	NJ				X	X				07/12/91	
BRUSH CREEK MINING & DEVELOPMENT CO INC	NV							X		07/09/91	
CAPITOL HOME EQUITY LOAN TRUST 1990-1	MD							X		06/28/91	
CELL TECHNOLOGY INC /DE/	DE				X					07/01/91	
CENTRAL LIFE ASSURANCE CO	IA				X	X				07/01/91	
CENTRAL LOUISIANA ELECTRIC CO INC	LA				X	X				07/09/91	
CEZAR INDUSTRIES LTD	DE				X	X	X			06/28/91	AMEND
CFS FINANCIAL CORP	VA				X	X				07/11/91	
CHASE MANHATTAN CORP	DE				X	X				07/15/91	
CHATTEM INC	TN	X			X	X				07/10/91	
CHILD WORLD INC	MA	X						X		06/27/91	
CHYRON CORP	NY						X	X		07/01/91	
CMS ENERGY CORP	MI				X					07/09/91	
COLONIAL CREDIT CARD TRUST 1991-A					X	X				07/05/91	
COMDISCO INC	DE							X		05/06/91	
COMMUNICATIONS & ENTERTAINMENT CORP	NV	X						X		06/30/91	
COMPUCOM SYSTEMS INC	DE							X		04/30/91	AMEND
CONAGRA INC /DE/	DE				X	X				07/11/91	
CONSUMERS POWER CO	MI				X					07/09/91	
COVINGTON DEVELOPMENT GROUP INC	DE				X					06/28/91	
CRESTED CORP	CO				X					06/06/91	
CTS HOME EQUITY LOAN TRUST 1991-1	NY				X	X				05/15/91	
CULLEN FROST BANKERS INC	TX				X	X				07/11/91	
DAVIN ENTERPRISES INC	DE				X					06/28/91	
DBA SYSTEMS INC	FL				X					07/01/91	
DEKALB GENETICS CORP	DE				X	X				07/08/91	
DMPF CORP	DE				X					06/25/91	
DOVER CREDIT CARD TRUST 1991-A					X					07/12/91	
EMONS HOLDINGS INC	DE				X	X				06/28/91	
ENCLEAN INC	DE	X						X		06/30/91	
FCC NATIONAL BANK					X	X				07/08/91	
FIBERCORP INTERNATIONAL INC	DE				X	X				06/27/91	
FIRST COMMERCIAL BANCORP INC	DE				X					06/30/91	
FIRST FILMS INC	CO	X						X		06/30/91	
FIRST NATIONAL BANK OF CHICAGO /USA/								X	X	07/08/91	
FORD MOTOR CO	DE				X	X				06/27/91	
FORELAND CORP	NV	X						X		06/28/91	
GAINER CORP	IN				X	X				06/27/91	
GALAXY CABLEVISION L P	DE	X						X		06/27/91	



8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
GECPF 1 TAX EXEMPT GRANTOR TRUST A	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY					X	X			06/15/91	
GIBRALTAR FINANCIAL CORP	DE					X				07/11/91	
GLENDALE FEDERAL BANK FEDERAL SAVINGS BA						X	X			06/25/91	
GTE SOUTHWEST INC	DE					X	X			06/19/91	
GULF STATES UTILITIES CO	TX					X				07/15/91	
H&D LTD	DE	X	X			X		X		05/14/91	
HALO HOLDINGS GROUP	NV					X		X		06/26/91	
HATHAWAY CORP	CO		X			X		X		07/01/91	
INFOTRAX COMMUNICATIONS INC	DE					X				06/25/91	
INTER CITY PRODUCTS CORP			X			X		X		07/10/91	
INTERNATIONAL CONSUMER BRANDS INC	DE					X				06/15/91	
JASON INC	DE	X				X		X		06/28/91	
KAL O MINE INDUSTRIES INC	UT					X		X		06/30/91	
LASERGATE SYSTEMS INC	FL	X	X			X	X	X		07/09/91	
LEHMAN PASS THROUGH SECURITIES INC	DE		X							06/27/91	
LEHMAN PASS THROUGH SECURITIES INC	DE					X		X		06/28/91	
LEOS INDUSTRIES INC	DE					X				07/15/91	
LONG ISLAND CITY FINANCIAL CORP	DE	X						X		07/05/91	
LUTHER MEDICAL PRODUCTS INC	NV					X				07/08/91	
LYDALL INC /DE/	DE		X					X		06/25/91	
MAIN ST & MAIN INC	NY		X					X		07/11/91	
MARINE MIDLAND BANK N A						X		X		06/17/91	
MARINE MIDLAND BANK N A						X		X		06/25/91	
MARINE MIDLAND 1987-1 CARS SM TRUST	NY					X		X		06/15/91	
MARINE MIDLAND 1988-1 CARS TRUST	NY					X		X		06/15/91	
MARINE MIDLAND 1988-2 CARS R TRUST	NY					X		X		06/15/91	
MARINE MIDLAND 1989 1 CARS R TRUST	NY					X		X		06/15/91	
MBNA AMERICA BANK N A						X				07/12/91	
MBNA CREDIT CARD TRUST 1987-A	NY					X				07/12/91	
MBNA CREDIT CARD TRUST 1988-B	NY					X				07/12/91	
MBNA CREDIT CARD TRUST 1988-C	NY					X				07/12/91	
MBNA CREDIT CARD TRUST 1989 A						X				07/12/91	
MBNA CREDIT CARD TRUST 1989 B						X				07/12/91	
MBNA CREDIT CARD TRUST 1990-A						X				07/12/91	
MBNA CREDIT CARD TRUST 1990-B						X				07/12/91	
MERIDIAN ASSET ACCEPTANCE CORP					X			X		06/27/91	
MICROENERGY INC	DE		X							07/15/91	
MICRON PRODUCTS INC	MA					X				07/03/91	
MYLAN LABORATORIES INC	PA					X				06/27/91	
NACO FINANCE CORP	NV	X	X					X		06/27/91	
NATIONAL DIVERSIFIED SERVICES INC	DE					X		X		07/08/91	
NATIONAL ENVIRONMENTAL GROUP INC	MD	X						X		06/30/91	
NATIONAL MEDIA CORP	DE		X					X		07/01/91	
NEWPORT CORP	NV		X					X		06/28/91	
NICOLET INSTRUMENT CORP	WI					X		X		07/12/91	
NORTH FORK BANCORPORATION INC	DE		X					X		06/28/91	
NORTH LILY MINING CO	UT					X		X		07/12/91	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
NUEVO ENERGY CO	DE		X					X		06/28/91	
OZITE CORP	DE			X						06/12/91	
PANTHER MOUNTAIN WATER PARK INC /DE/	DE				X	X				06/30/91	
PATHE COMMUNICATIONS CORP	DE	X			X	X				07/03/91	
PEOPLES MID ILLINOIS CORP	DE			X						07/10/91	
PHOTRONICS INC	CT			X		X				07/08/91	
PHYSICIAN CORPORATION OF AMERICA /DE/	DE		X			X				06/28/91	
POLIFLY FINANCIAL CORP	NJ	X			X	X				07/12/91	
PORTLAND GENERAL CORP /OR	OR				X					07/03/91	
PORTLAND GENERAL ELECTRIC CO /OR/	OR				X					07/03/91	
PROGRESS FINANCIAL CORP	DE				X					06/26/91	
QUANTUM HEALTH RESOURCES INC/DE	DE		X			X				07/11/91	
QVC NETWORK INC	DE				X					07/02/91	
REFLECTONE INC /FL/	FL		X			X				07/01/91	
RESOLUTION TRUST CORP					X					06/27/91	
ROBBINS & MYERS INC	OH				X					07/10/91	
ROBERTS PHARMACEUTICAL CORP	NJ				X		X			06/27/91	
ROCHESTER TELEPHONE CORP	NY		X			X				06/28/91	
RYLAND MORTGAGE SECURITIES CORP /VA/	VA				X	X				06/12/91	
SEARS CREDIT ACCOUNT TRUST 1988 B	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1988 C	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1989 A	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1989 B	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1989 C	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1989 D	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1989 E	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1990 A	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1990 B	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1990 C	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1990 D	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1990 E /NEW/	IL				X	X				07/15/91	
SEARS CREDIT ACCOUNT TRUST 1991-B	IL				X	X				07/15/91	
SECURITY PACIFIC HOME EQUITY TRUST 1991-	CA					X				07/11/91	
SIERRA HEALTH SERVICES INC	NV				X	X				06/28/91	
SOLITEC INC	CA		X							02/13/91	AMEND
STANDARD LOGIC INC	CA				X					12/19/90	
TALLEY INDUSTRIES INC	DE			X		X				07/03/91	
THT INC	DE				X					06/28/91	
TIDE WEST OIL CO	CO				X	X				06/28/91	
TUCSON ELECTRIC POWER CO	AZ				X					07/11/91	
UNILAB CORP	DE				X	X				06/03/91	
UNITED OKLAHOMA BANKSHARES INC	OK				X					07/02/91	
US ENERGY CORP	WY				X					06/25/91	
USA WASTE SERVICES INC	OK	X	X		X	X				06/27/91	
UTILITECH INC	CA				X					07/10/91	
VEGA BIOTECHNOLOGIES INC	DE				X					07/11/91	
VENTURA ENTERTAINMENT GROUP LTD	DE				X	X				06/18/91	AMEND
VENTURA MOTION PICTURE GROUP LTD	DE				X	X				06/18/91	AMEND
VIACOM INTERNATIONAL INC/DE	DE				X	X				07/08/91	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
W W CAPITAL CORP	NV				X				X	06/25/91	AMEND
WALL TO WALL SOUND & VIDEO INC	PA		X	X	X					07/20/90	
WESTERN PACIFIC INDUSTRIES INC	DE	X						X		07/10/91	
WESTINGHOUSE CREDIT CORP	DE				X	X				07/12/91	
WESTINGHOUSE ELECTRIC CORP	PA				X	X				07/12/91	
WESTLAND DEVELOPMENT CO INC	NM				X					07/08/91	

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SEC PUBLIC INFORMATION NUMBERS

Members of the public seeking information and/or material from the Commission continue to complain of being incorrectly referred to the wrong telephone number by Commission staff. The following information is furnished to assist you in directly calling the appropriate office:

Consumer Affairs (202-272-7440): Investor inquiries and complaint processing information.

Freedom of Information Branch (202-272-7420): Requests concerning FOIA, Privacy Act, Sunshine Act, confidential treatment matters, etc.

Personnel Locator (202-272-2550): Requests for names and phone numbers of Commission personnel.

Public Affairs (202-272-2650): Information about matters in the SEC News Digest, the Commission's operations, and calls from the press not directed to particular individuals, and other related matters.

Public Reference (202-272-7450): Requests for information on whether or not a document has been filed, etc.

Publications Unit (202-272-7460/7461): Requests for forms, studies, directories, etc.

Office of the Secretary (202-272-2600): Requests for information on the Commission calendar.

SEC Information Line (202-272-3100/5624): General information about SEC operations and activities through a series of recorded messages.

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