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Issue 91-187

U.S. SECURITIES
EXCHANGE COMMISSION

September 26, 1991

ADMINISTRATIVE PROCEEDINGS

PROCEEDINGS AGAINST RICHARD LEMMERMAN

The Commission instituted administrative proceedings pursuant to Section 21C of the Securities Exchange Act of 1934 to determine whether Richard D. Lemmerman aided and abetted violations of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-2 thereunder. Simultaneously, the Commission accepted Lemmerman's Offer of Settlement in which Lemmerman, without admitting or denying the findings therein, consented to the entry of a cease and desist order. The Commission's Order makes findings that Lemmerman, former President of Cartrex Corporation (Cartrex), furnished a letter to the auditors of Datamag Incorporated (Datamag) falsely confirming that, as of September 30, 1987, Cartrex owed \$85,680 to Datamag. The Order further finds that Lemmerman signed the confirmation knowing that it would be relied upon by Datamag's auditors in issuing an opinion on Datamag's 1987 financial statements which were to be included in the company's 1987 Annual Report on Form 10-K. The Commission ordered that Lemmerman permanently cease and desist from committing or causing any violation, and committing or causing any future violation, of Rules 12b-20 and 13b2-2 under the Exchange Act. The Commission also ordered that Lemmerman permanently cease and desist from aiding and abetting any violation, and aiding and abetting any future violation, of Section 13(a) of the Exchange Act and Rule 13a-1 thereunder. (Rel. 34-29737, AAER Rel. 320)

CIVIL PROCEEDINGS

T. ROBINSON, MICHAEL LEBLANC AND JAMES CALLICOTT PLEAD GUILTY TO SECURITIES VIOLATIONS

On September 10, T.A. Robinson, Michael LeBlanc and James D. Callicott each pleaded guilty to one count of theft and two counts of securities violations in nine Louisiana Parishes. These charges stemmed from the defendants having raised at least \$17 million from at least 1000 investors, most of whom were senior citizens, by offering and selling unregistered securities which were misrepresented to be as safe as bank "C.D.'s".

The defendants were sentenced in each of the nine parishes to ten (10) years at hard labor with five years on active probation. These sentences are to be served concurrently. Similar guilty pleas and sentences are set for at least eighteen more Louisiana Parishes.

Based on a civil injunctive suit filed by the Commission on March 21, 1991, these defendants had been permanently enjoined by consent from further violations of the securities registration, broker-dealer and antifraud provisions of the federal securities laws [SEC v. ALIC, Corp., Glen D. McCart, T.A. Robinson, Michael LeBlanc and James D. Callicott, Defendants, and Cambridge Financial Services, Inc. and National Health Care Corp., Nominal Defendants, CA No. CV90-0521, W.D. Louisiana, Monroe Div.]. [State of Louisiana v. T.A. Robinson, Michael LeBlanc and James D. Callicott, 9th Judicial District, Rapides Parish, Criminal Action Nos. 228,626; 228,627 and 228,629] (LR-12991)

COMPLAINT AGAINST JOHN WARD AND THOMAS WEBER

The Commission announced the filing of a civil injunctive action in the United States District Court for the District of Columbia against John Ward and Thomas Weber, the former Chairman and President, respectively, of Datamag Incorporated. The Complaint alleges that Ward and Weber engaged in a fraudulent scheme to inflate Datamag's income by shipping defective products to closely related entities and causing Datamag to report income from these purported transactions in its financial statements. These financial statements were included in the company's 1987 Annual Report on Form 10-K, certain other periodic filings with the Commission and a press release. The Complaint alleges that such actions caused Datamag to overstate fourth quarter sales by 48 percent and sales for fiscal 1987 by 29 percent.

The complaint seeks to enjoin Ward and Weber from violating the antifraud, reporting, recordkeeping and internal controls provisions of the Securities Exchange Act of 1934, and seeks an Order of the Court pursuant to Section 21(d)(2) of the Exchange Act barring Ward and Weber from serving as officers or directors of any public company. [SEC v. John R. Ward and Thomas E. Weber, Civil Action No. 91 2431, TFH, DDC, September 26] (LR-12993, AAER Rel. 319)

INVESTMENT COMPANY ACT RELEASES

PIPER JAFFRAY INVESTMENT TRUST INC.

A conditional order has been issued on an application filed by Piper Jaffray Investment Trust, Inc. The order grants an exemption from Sections 2(a)(32), 2(a)(35), 22(c) and 22(d) of the Act and Rule 22c-1 thereunder. The exemption permits applicant to extend for certain series of applicant the holding period which will be required to avoid assessment of a contingent deferred sales charge (CDSC) and to impose and waive the CDSC as provided in a prior order of the Commission, with certain modifications. Applicant is also permitted to waive the CDSC in certain additional situations and to provide a credit for any CDSC in connection with the redemption of shares followed by a reinvestment effected within a specified time of such redemption. (Rel. IC-18332 - September 24)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

WITHDRAWAL SOUGHT

A notice has been issued giving interested persons until October 16 to comment on the application of Michaels Stores, Inc. to withdraw its Common Stock, \$0.01 Par Value, from listing and registration on the American Stock Exchange. (Rel. 34-29727)

UNLISTED TRADING PRIVILEGES SOUGHT

Notices have been issued giving interested persons until October 16 to comment on the applications of two exchanges for unlisted trading privileges in issues which are listed and registered on one or more other national securities exchanges and are reported in the consolidated transaction reporting system. The exchanges and number of issues are as follows: Midwest Stock Exchange - 7 issues (Rel. 34-29728); and Philadelphia Stock Exchange - 9 issues (Rel. 34-29729).

UNLISTED TRADING PRIVILEGES GRANTED

An order has been issued granting the application of the Cincinnati Stock Exchange for unlisted trading privileges in 7 issues which are listed and registered on one or more other national securities exchanges and are reported in the consolidated transaction reporting system. (Rel. 34-29730)

DELISTING GRANTED

An order has been issued granting the application of the Boston Stock Exchange to strike from listing and registration DeRand Real Estate Investment Trust, Shares of Beneficial Interest, \$1.00 Par Value. (Rel. 34-29731)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGES

The Commission granted approval of a proposed rule change submitted by the Municipal Securities Rulemaking Board (SR-MSRB-91-4) under Rule 19b-4 to amend the MSRB's Arbitration Code and Rule A-16 on arbitration fees and deposits. The Board has requested that the Commission delay the effectiveness of the proposed rule change for a period of 30 days following the date of this approval order to allow the MSRB time to alert dealers and the public of the rule change. The proposed rule change is intended to conform the provisions of the MSRB's Arbitration Code and arbitration fees to recent amendments to the Uniform Code approved by the Securities Industry Conference on Arbitration. Publication of the release is expected in the Federal Register during the week of September 23. (Rel. 34-29721)

The Chicago Board Options Exchange filed a proposed rule change (SR-CBOE-91-32) under Rule 19b-4 to list and trade index options on the MidMarket 200 Index. Publication of the notice is expected in the Federal Register during the week of September 23. (Rel. 34-29733)

APPROVAL OF PROPOSED RULE CHANGE

The Commission granted approval of a proposed rule change filed by the Chicago Board Options Exchange (SR-CBOE-91-7) under Rule 19b-4 to list and trade cash-settled, European-style index options on a reduced value Financial Times-Stock Exchange 100 Index. Publication of the approval order is expected in the Federal Register during the week of September 23. (Rel. 34-29722)

SIGNIFICANT NO-ACTION AND INTERPRETATIVE LETTERS

The following is a list of significant no-action and interpretative letters recently issued by the Division of Investment Management. These letters express the view of the Division respecting novel or important questions arising under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, and the Investment Advisers Act of 1940. Copies of these letters may be obtained by writing to the Public Reference Room, Securities and Exchange Commission, Washington, D.C. 20549, or by making a request in person at the Public Reference Room, 450 Fifth Street, N.W., Room 1024, Washington, D.C., stating the name of the subject company, the Act and the Section of the Act to which it relates, and the public availability date.

<u>COMPANY</u>	<u>ACT/SECTION/RULE OR RELEASE</u>	<u>DATE MAILED</u>	<u>PUBLIC AVAILABILITY DATE</u>
Unified Funds	ICA'40, Rule 34b-1, 1933 Act, Rule 482(e)	4/23/91	4/23/91
Investment Company Institute	ICA'40, Rule 204-2(a)(12), ICA'40, Rule 17j-1(c)(1)	6/11/91	6/11/91
Investment Company Institute	ICA'40, Section 30(f)	6/12/91	6/12/91
Hallwood Industries Incorporated	ICA'40, Sections 2(a)(36), 3(a)(1)	6/19/91	6/19/91
Resolution Trust Corporation	ICA'40, Section 2(b)	7/18/91	7/18/91

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-18 BUDGET STORAGE ASSOCIATES EQUITY FUND L P, 120 SOUTH MARKET STE 320,
BOARD OF TRADE CENTER, WICHITA, KS 67202 (316) 263-5848 - 4,550 (\$2,275,000)
LIMITED PARTNERSHIP CERTIFICATE. (FILE 33-42600-FW - SEP. 16) (BR. 4 - NEW ISSUE)
- S-6 NUVEEN TAX EXEMPT UNIT TRUST SERIES 632, 333 WEST WACKER DR,
C/O JOHN NUVEEN & CO INC, CHICAGO, IL 60606 - INDEFINITE SHARES. DEPOSITOR:
NUVEEN JOHN & CO INC. (FILE 33-42796 - SEP. 19) (BR. 22 - NEW ISSUE)
- S-6 SEARS MUNICIPAL TRUST INSURED CALIFORNIA SERIES 51, TWO WORLD TRADE CNTR,
C/O DEAN WITTER REYNOLDS INC, NEW YORK, NY 10048 - 2,000 (\$2,000,000)
UNIT INVESTMENT TRUST. DEPOSITOR: DEAN WITTER REYNOLDS INC. (FILE 33-42797 - SEP. 19)
(BR. 22 - NEW ISSUE)
- S-6 SEARS MUNICIPAL TRUST INSURED CALIFORNIA SERIES 52, TWO WORLD TRADE CENTER,
C/O DEAN WITTER REYNOLDS INC, NEW YORK, NY 10048 - 2,000 (\$2,000,000)
UNIT INVESTMENT TRUST. DEPOSITOR: DEAN WITTER REYNOLDS INC. (FILE 33-42798 - SEP. 19)
(BR. 22 - NEW ISSUE)
- S-8 GENERAL DYNAMICS CORP, PIERRE LACLEDE CTR, ST LOUIS, MO 63105 (314) 889-8200 -
2,947,240 (\$121,573,650) COMMON STOCK. (FILE 33-42799 - SEP. 19) (BR. 13)
- S-3 DELL COMPUTER CORP, 9505 ARBORETUM BLVD, AUSTIN, TX 78759 (512) 338-4400 -
115,000,000 (\$115,000,000) CONVERTIBLE DEBENTURES AND NOTES. (FILE 33-42826 - SEP. 19)
(BR. 10)
- N-1A VOYAGEUR INVESTMENT TRUST, 100 S FIFTH ST STE 2200, MINNEAPOLIS, MN 55402
(612) 341-6728 - INDEFINITE SHARES. UNDERWRITER: VOYAGEUR FUND DISTRIBUTORS INC.
(FILE 33-42827 - SEP. 19) (BR. 17 - NEW ISSUE)
- S-2 FORELAND CORP, 1104 COUNTRY HILLS DR STE 307, OGDEN, UT 84403 (801) 621-1035 -
4,600 (\$2,300,000) COMMON STOCK. 1,442,100 (\$2,884,200) COMMON STOCK. 1,442,100
(\$5,047,350) COMMON STOCK. 460 (\$101.20) WARRANTS, OPTIONS OR RIGHTS. 460 (\$253,000)
COMMON STOCK. (FILE 33-42828 - SEP. 19) (BR. 4)
- S-8 ORACLE SYSTEMS CORP, 500 ORACLE PKWY, REDWOOD SHORES, CA 94065 (415) 506-7000 -
2,000,000 (\$21,250,000) COMMON STOCK. 140,000 (\$1,487,500) COMMON STOCK. (FILE
33-42829 - SEP. 19) (BR. 9)
- S-3 BAKER J INC, 65 SPRAGUE ST, READVILLE, MA 02137 (617) 364-3000 - 300,000
(\$3,900,000) COMMON STOCK. (FILE 33-42830 - SEP. 19) (BR. 2)
- S-18 YARBOROUGH VENTURES CORP, SUITE 309, 467 SARATOGA AVE, SAN JOSE, CA 95129
(408) 247-0960 - 1,000,000 (\$1,000,000) COMMON STOCK. 1,000,000 (\$1,000,000)
COMMON STOCK. (FILE 33-42851-D - SEP. 18) (BR. 11)
- S-3 TOYOTA MOTOR CREDIT CORP, 19001 S WESTERN AVE, TORRANCE, CA 90509 (213) 715-3700 -
2,000,000,000 (\$2,000,000,000) STRAIGHT BONDS. (FILE 33-42854 - SEP. 19) (BR. 12)

REGISTRATIONS CONTINUED

- S-1 IMRS INC /S, 777 LONG RIDGE RD, STAMFORD, CT 06905 (203) 323-6500 - 1,400,000 (\$15,400,000) COMMON STOCK. 1,935,000 (\$21,285,000) COMMON STOCK. UNDERWRITER: BLAIR D H & CO. (FILE 33-42855 - SEP. 19) (BR. 10 - NEW ISSUE)
- S-8 COLLECTIVE BANCORP INC, 158 PHILADELPHIA AVE, EGG HARBOR CITY, NJ 08215 (609) 625-1110 - 250,000 (\$2,832,500) COMMON STOCK. (FILE 33-42856 - SEP. 19) (BR. 2)
- S-8 COLLECTIVE BANCORP INC, 158 PHILADELPHIA AVE, EGG HARBOR CITY, NJ 08215 (609) 625-1110 - 149,500 (\$1,247,141) COMMON STOCK. (FILE 33-42857 - SEP. 19) (BR. 2)
- S-3 BAUSCH & LOMB INC, ONE LINCOLN FIRST SQ, ROCHESTER, NY 14601 (716) 338-6000 - 250,000,000 (\$250,000,000) STRAIGHT BONDS. (FILE 33-42858 - SEP. 19) (BR. 8)
- S-4 ONCOGENE SCIENCE INC, 106 CHARLES LINDBERGH BLVD, UNIONDALE, NY 11553 (516) 222-0023 - 3,666,666 (\$21,083,329.50) COMMON STOCK. (FILE 33-42859 - SEP. 19) (BR. 8)
- S-2 ICC TECHNOLOGIES INC, 441 N FIFTH ST STE 102, PHILADELPHIA, PA 19123 (215) 625-0700 - 250,000 (\$400,000) COMMON STOCK. 250,000 (\$500,000) COMMON STOCK. (FILE 33-42860 - SEP. 19) (BR. 9)
- S-6 MINT GROUP 5, 331 COMMERCE ST, NASHVILLE, TN 37201 - INDEFINITE SHARES. (FILE 33-42861 - SEP. 19) (BR. 16 - NEW ISSUE)
- S-8 ELECTRONIC ASSOCIATES INC, 185 MONMOUTH PKWY, WEST LONG BRANCH, NJ 07764 (908) 229-1100 - 609,793 (\$1,487,894.92) COMMON STOCK. 628,218 PREFERRED STOCK. (FILE 33-42862 - SEP. 19) (BR. 3)
- S-4 USAIR INC /NEW/, 2345 CRYSTAL DRIVE, ARLINGTON, VA 22227 (703) 418-7000 - 140,000,000 (\$140,000,000) COMMON STOCK. 70,000,000 (\$70,000,000) COMMON STOCK. (FILE 33-42863 - SEP. 19) (BR. 3)
- N-1A KEYSTONE INSTITUTIONAL ADJUSTABLE RATE FUND, 99 HIGH ST, BOSTON, MA 02110 (617) 338-3200 - INDEFINITE SHARES. (FILE 33-42864 - SEP. 19) (BR. 18 - NEW ISSUE)

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.

The following 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)/ FORMED	CUSIP/ PRIOR%	FILING STATUS
ADIA SVCS INC ADIA S A	COM 13D	9/19/91	10,018 80.3	00687410 79.1	UPDATE
AMERICAN METALS SVC INC BRAUN MARVIN L	COM 13D	9/ 5/91	0 0.0	02748710 N/A	UPDATE
AMERITRUST CORP SOCIETY CORP	COM 13D	9/12/91	398 1.1	03090010 0.0	NEW
APERTUS TECHNOLOGIES INC KELSO MANAGEMENT CO ET AL	COM 13D	9/16/91	1,364 11.1	03753310 0.0	NEW
BARRIE RICHARD FRAGRANCES SILVERMAN ANTHONY ET AL	COM 13D	8/20/91	880 9.2	06850110 0.0	NEW
BRAZILIAN INVMT FUND GENERAL MTRS INVMT MGMT ET AL	COM 13D	9/12/91	170 21.0	10581099 0.0	NEW
CALIFORNIA AMPLIFIER INC CAMP ACQUISITION ET AL	COM 14D-1	9/24/91	263 6.0	12990010 5.9	UPDATE
CAMPEAU CORP OLYMPIA & YORK DEV ET AL	COM NEW 13D	9/12/91	32,345 45.3	13460760 23.1	UPDATE
CIRO INC GOLD ABRAHAM ET AL	COM 13D	9/ 6/91	3,027 56.5	17275210 64.1	UPDATE
COMMERCIAL FEDERAL CORP EQUITABLE OF IOWA COS	COM 13D	9/19/91	1,241 17.7	20164710 21.1	UPDATE
DALTEX MED SCIENCES INC LEONARD JAMES O	COM 13D	9/11/91	808 9.5	23550210 0.0	NEW
DIGICOM INC MORGENS WATERFALL & CO INC	COM PAR \$0.01 13D	7/ 5/91	0 0.0	25380420 40.6	UPDATE
ELECTRONIC TECH GROUP INC GENERATION CAPITAL ASSOC ET AL	COM 13D	9/13/91	N/A N/A	28585910 0.0	NEW
FPA CORP EXECUTIVE LIFE INS CO	COM 13D	9/11/91	2,613 65.2	30254210 32.5	UPDATE
GRAPHIC SCANNING CORP GAMCO INVESTORS INC ET AL	COM 13D	9/19/91	0 0.0	38868610 42.5	UPDATE
GUARANTY BANCSHARES CORP CROWELL R PARKER	COM 13D	9/11/91	110 6.6	40076210 6.3	UPDATE
HARKEN ENERGY CORP FIRST CAPITAL ASSOC ET AL	COM 13D	9/12/91	0 0.0	41255210 0.0	NEW
HEALTHCARE INTL INC GREENERY REHAB GRP ET AL	CL A 13D	9/23/91	1,000 14.3	42192010 14.3	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
HEALTHVEST GREENERY REHAB GRP ET AL	SH BEN INT 13D	9/23/91	588 5.5	42192110 5.4	UPDATE
HOUSE FABRICS INC KELSO MANAGEMENT CO ET AL	COM 13D	9/12/91	1,415 10.0	44175810 8.6	UPDATE
KOGER EQUITY INC TWEEDY BROWNE CO L P ET AL	COM 13D	9/20/91	723 5.1	50022810 0.0	NEW
L & N HSG CORP EASTGROUP PROPERTIES ET AL	COM 13D	9/19/91	123 5.6	50162010 5.6	UPDATE
LEAK-X CORP RUBIN ROBERT M	COM 13D	6/26/91	514 6.0	52178410 5.8	UPDATE
LIMITED INC WEXNER LESLIE H ET AL	COM 13D	9/19/91	100,434 27.8	53271610 29.1	UPDATE
PARTNERS OIL CO BANC ONE CORP ET AL	CL A 13D	9/19/91	846 38.9	70212520 38.9	RVSION
PREFERRED HOMECARE AMER INC ZWICKLER ALLEN	COM 13D	9/12/91	862 7.3	74037410 0.0	NEW
PREFERRED HOMECARE AMER INC ZWICKLER SEYMOUR	COM 13D	9/12/91	826 7.0	74037410 0.0	NEW
RHEOMETRICS INC AXESS CORP	COM 13D	9/16/91	750 19.6	76207310 0.0	NEW
SECURITY BANCORP INC MICH FIRST OF AMERICA BK CORP	COM 13D	9/11/91	2,108 20.0	81377110 0.0	NEW
SOCIETY CORP AMERITRUST CO	COM 13D	9/12/91	344 1.0	83366330 0.0	NEW
STERLING OPTL CORP GREAT PACIFIC CAPITAL ET AL	COM 13D	9/23/91	253 5.0	85948810 6.6	UPDATE
TOROTEL INC SIZEMORE GREGORY M ET AL	COM 13D	9/11/91	991 38.4	89130510 12.6	UPDATE
TYCO TOYS INC SELZER BENSON A ET AL	COM 13D	7/19/91	0 0.0	90212810 16.7	UPDATE
UNITED COAST CORP SHEET METAL WORKERS PENS FD	COM 13D	9/12/91	8,520 78.7	90991010 92.5	UPDATE
VULCAN INTL CORP MILLER LLOYD I III	COM 13D	9/16/91	8 0.5	92913610 17.8	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		
SILICON GENERAL INC	CA				X	X				09/13/91	
SOUTHEAST BANK CREDIT CARD TRUST 1990 A						X				09/16/91	
SOUTHEAST BANK NATIONAL ASSOCIATION						X				09/16/91	
SYMANTEC CORP	DE	X			X					08/30/91	
TEXAS SECURITY BANCSHARES INC	TX				X	X				09/18/91	
THERMAL EXPLORATION CO	CA	X								09/09/91	
UAL CORP /DE/	DE				X	X				09/17/91	
UNION TEXAS PETROLEUM HOLDINGS INC	DE				X	X				09/17/91	
UNION TEXAS PETROLEUM HOLDINGS INC	DE				X	X				09/18/91	
UNITED MAGAZINE CO	OH				X	X				07/25/91	
VIACOM INC	DE				X	X				08/30/91	
VIACOM INC	DE				X	X				09/15/91	
VIACOM INTERNATIONAL INC/DE	DE				X	X				09/15/91	
WESTAMERICA BANCORPORATION	CA				X	X				09/12/91	
WISCONSIN PUBLIC SERVICE CORP	WI				X	X				09/17/91	
AMERICA WEST AIRLINES INC	DE				X	X				09/13/91	
AMERICAN METALS SERVICE INC	FL	X								09/05/91	
ANUHCO INC	DE	X				X				09/19/91	
ATKINSON GUY F CO OF CALIFORNIA	CA				X	X				09/17/91	
CAMELOT CORP	CO	X				X	X			07/08/91	
CAPTAIN TONYS PIZZA INC /NY/	NY				X					09/19/91	
CITIBANK SOUTH DAKOTA NA NATIONAL CREDIT							X			08/21/91	
COLOROCS CORP /GA/	GA		X	X	X					09/06/91	
COMPUCOM SYSTEMS INC	DE									07/10/91	AMEND
DYNATEC INTERNATIONAL INC	UT				X	X				09/13/91	
EPITOPE INC/OR/	OR				X	X				09/17/91	
FIRST PALMETTO FINANCIAL CORP	DE				X					09/16/91	
FIRST WOBURN BANCORP INC	DE				X					09/11/91	
HOGAN SYSTEMS INC	DE	X				X				09/06/91	
INTERNATIONAL LEISURE ENTERPRISES INC /A	AZ				X					09/10/91	
KINLAW ENERGY PARTNERS CORP	TX	X								09/09/91	
LDP III	CA	X				X				09/05/91	
LOTUS DEVELOPMENT CORP	DE				X					09/16/91	
MARINE MIDLAND 1989-1 CARS R TRUST	NY				X	X				07/15/91	

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
MEDICAL CARE INTERNATIONAL INC	DE					X				09/13/91	
NORWEST AUTOMOBILE TRUST 1990 A						X	X			09/16/91	
OTTER TAIL POWER CO	MN					X	X			12/10/91	
PACIFICORP /OR/	OR					X				09/11/91	AMEND
PENNFIRST BANCORP INC	PA					X	X			09/18/91	
SAGE DRILLING CO INC	KS					X	X			09/18/91	
SALOMON INC	DE					X				09/20/91	
SEARS MOR SEC CORP INDV RT ADJ RT MOR PA	DE					X	X			08/31/91	
SURETY FINANCE CORPORATION I	DE					X	X			08/22/91	AMEND
USA BANCORP INC	MA					X				08/16/91	
VERTEX COMMUNICATIONS CORP /TX/	TX		X				X			09/06/91	
WATSON GENERAL CORP	CA		X			X	X			09/06/91	
AIR WIS SERVICES INC	WI					X				09/17/91	
ALLIED PRODUCTS CORP /DE/	DE					X	X			08/21/91	
AMERICAN ASSET MANAGEMENT CORP	NJ						X			08/30/91	AMEND
AMERICAN INSURED MORTGAGE INVESTORS	CA	X								09/19/91	
AMERICAN INSURED MORTGAGE INVESTORS L P	DE	X								09/19/91	
AMERICAN INSURED MORTGAGE INVESTORS L P	DE	X								09/19/91	
AMERICAN MEDICAL TECHNOLOGIES INC	DE	X	X			X				09/06/91	AMEND
AMERITRUST CORP	DE					X	X			09/12/91	
ARCHIVE CORP /DE/	DE					X	X			09/19/91	
ARIL GROUP INC	FL	X					X			09/06/91	
BAYLY CORP	DE					X				09/16/91	
BENEDICT NUCLEAR PHARMACEUTICALS INC	CO					X	X			09/05/91	
BERES INDUSTRIES INC	NJ					X				09/11/91	
BOWL AMERICA INC	MD					X	X			09/16/91	
BURLINGTON INDUSTRIES CAPITAL INC	DE					X	X			09/20/91	
CALIFORNIA JAMAR INC	DE	X					X			09/06/91	
CAMBREX CORP	DE						X			07/01/91	AMEND
CARDINAL BANCORP INC /PA	PA					X				09/20/91	
CARDINAL DISTRIBUTION INC	OH					X	X			09/23/91	
CARLISLE COMPANIES INC	DE					X	X			09/23/91	
CASTLE HOLDING CORP	NV					X				09/20/91	
CB&T FINANCIAL CORP	WV	X					X			09/13/91	
CB&T FINANCIAL CORP	WV					X				09/16/91	
CELLULAR COMMUNICATIONS INC /DE	DE	X				X				09/16/91	
CELLULAR COMMUNICATIONS INTERNATIONAL IN	DE	X					X			09/16/91	
CENTRAL MAINE POWER CO	ME						X			09/17/91	
CHATTEM INC	TN					X				09/03/91	
COLONIAL DATA TECHNOLOGIES CORP	MA	X					X			09/09/91	
COM TEK RESOURCES INC	CO					X	X			09/13/91	
COMBANCORP	CA					X	X			07/24/91	AMEND
CONSOLIDATED IMAGING CORP	NV						X			07/30/91	AMEND
CONSOLIDATED IMAGING CORP	NV	X								07/30/91	AMEND
CONSUL RESTAURANT CORP	MN		X							09/09/91	
COPLEY PENSION PROPERTIES VII	MA	X								09/20/91	
COVENTRY CARE INC	PA					X				09/19/91	
CSF HOLDINGS INC	FL					X				09/20/91	
CU BANCORP	CA					X	X			09/20/91	
DIAGNOSTIC SCIENCES INC /NEW/	DE					X				09/13/91	
ECOLAB INC	DE						X			07/11/91	AMEND
EL PASO ELECTRIC CO /TX/	TX					X				09/16/91	

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
ELECTROSOURCE INC	DE				X					09/18/91	
EMPIRE STATE LIFE INSURANCE CO	NY				X					09/05/91	
ESARCO INTERNATIONAL INC	DE				X	X				09/18/91	
F&E RESOURCE SYSTEMS TECHNOLOGY INC	MD				X					09/23/91	
FINANCIAL NEWS NETWORK INC	CA				X	X				09/15/91	
FIRST CONSTITUTION FINANCIAL CORP	DE				X					09/14/91	
FIRST FINANCIAL BANCORP /OH/	OH				X	X				09/17/91	
FIRST FLORIDA BANKS INC	FL				X					09/20/91	
FIRST UNION CORP	NC				X	X				09/20/91	
FIRST USA CREDIT CARD BACKED NOTES SERIE	DE				X	X				09/16/91	
FIRST USA CREDIT CARD TRUST 1989-A	DE				X	X				09/16/91	
FIRST USA CREDIT CARD TRUST 1989-B	DE				X	X				09/16/91	
FLEET CONSUMER DISCOUNT CO /PA/	RI				X	X				09/16/91	
FLEET FINANCE & MORTGAGE INC/FL/	RI				X	X				09/16/91	
FLEET FINANCE & MORTGAGE INC/NC	RI				X	X				09/16/91	
FLEET FINANCE HOME EQUITY TRUST 1991-1	RI				X	X				09/16/91	
FLEET FINANCE INC /RI/	RI				X	X				09/16/91	
FLEET FINANCE INC /SC/	RI				X	X				09/16/91	
FLEET FINANCE INC /TN/	RI				X	X				09/16/91	
FLEET FINANCE INC OF GEORGIA/GA/	RI				X	X				09/16/91	
FLEET FINANCE INC/DE/	RI				X	X				09/16/91	
FLEET FINANCE OF LOUISIANA INC /LA/	RI				X	X				09/16/91	
FLEET INDUSTRIAL LOAN CO /VA/	RI				X	X				09/16/91	
FLEET INDUSTRIAL LOAN CO OF MINNESOTA IN	RI				X	X				09/16/91	
FLEET WASHINGTON INDUSTRIAL LOAN CO /WA/	RI				X	X				09/16/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST A	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GECPF 1 TAX EXEMPT GRANTOR TRUST SERIES	NY				X	X				09/15/91	
GENERAL RE CORP	DE				X	X				09/11/91	
GENETICS INSTITUTE INC	DE				X	X				09/20/91	
GEORGIA BONDED FIBERS INC	NJ				X	X				09/20/91	
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA				NO ITEMS					08/25/91	
GMI GROUP INC	NJ				X	X				09/11/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/30/91	
GREAT WESTERN BANK MORTGAGE PASS THROUGH	DE				NO ITEMS					08/31/91	
GRUBB & ELLIS REALTY INCOME TRUST	CA				X	X				09/10/91	
HAL INC /HI/	HI				X					08/28/91	
HAMPTON HEALTHCARE INC	DE				X	X				08/20/91	
HEALTH CORP OF AMERICA	DE				X	X				09/19/91	
HEARTLAND EXPRESS INC	NV				X					09/20/91	
HOME PORT BANCORP INC	DE				X	X				09/23/91	

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		1	2	3	4	5	6	7	8		
HQ OFFICE INTERNATIONAL INC	DE				X					09/13/91	
IDAHO POWER CO	ID							X		09/17/91	
IES INDUSTRIES INC	IA				X	X				09/16/91	
IES INDUSTRIES INC	IA				X					09/16/91	AMEND
INLAND LAND APPRECIATION FUND II LP	DE		X					X		09/13/91	
INTEGRATED RESOURCES AMERICAN INSURED MT	CA	X								09/19/91	
INTEGRATED SYSTEMS INC	CA								NO ITEMS	08/20/91	AMEND
INTELLIGENT SYSTEMS MASTER L P	DE		X					X		09/10/91	
INTERLEAF INC /MA/	MA								NO ITEMS	08/01/91	
INTERMARK INC /DE/	DE								NO ITEMS	06/06/91	AMEND
INTERNATIONAL LEASE FINANCE CORP	CA							X		09/16/91	
INTERWEST OPPORTUNITIES INC	CO			X						07/01/91	
ITT FINANCIAL CORP	DE							X		09/20/91	
JONES SPACELINK LTD	CO				X	X				09/04/91	
KANSAS CITY LIFE INSURANCE CO	MO				X	X				09/19/91	
KDI CORP	DE	X						X		09/06/91	
KURZWEIL MUSIC SYSTEMS INC	DE			X				X		09/09/91	
L M CAPITAL INC	CO								X	09/18/91	
LEVIATHAN INTERNATIONAL LTD CORP	FL		X		X					07/19/91	AMEND
LINIUM TECHNOLOGY INC	DE	X		X	X	X				08/30/91	
LONG ISLAND LIGHTING CO	NY			X						09/18/91	AMEND
MBNA CORP	MD			X						09/19/91	
MCNEIL REAL ESTATE FUND XII LTD	CA			X	X					09/06/91	
MEDICAL INNOVATIONS INC /DE/	DE			X	X	X				09/18/91	
MEDICIS PHARMACEUTICAL CORP	DE	X		X	X					09/06/91	
MEMRY CORP	DE			X						09/12/91	
MID AM INC	OH			X						09/11/91	
MSR EXPLORATION LTD					X	X				09/16/91	
NATIONAL MERCANTILE BANCORP	CA				X					09/16/91	
NATIONAL RURAL UTILITIES COOPERATIVE FIN	DC					X				09/18/91	
NCR CORP	MD	X				X				09/18/91	
NESB CORP	DE			X						09/20/91	
NEW ENGLAND TELEPHONE & TELEGRAPH CO	NY			X						09/12/91	
NORTHAMPTON INC	UT			X	X					09/03/91	
NORTHERN TRUST CORP	DE			X	X					09/09/91	
NYCAL CORP	DE	X			X					09/20/91	
NYNEX CORP	DE			X						09/12/91	
OCOM CORPORATION	DE	X			X					09/16/91	
OVERTHRUST OIL ROYALTY CORP	CO		X							09/13/91	
PANHANDLE ROYALTY CO	OK			X						07/24/91	
PANSOPHC SYSTEMS INC	IL			X	X					09/11/91	
PARALLEL TECHNOLOGIES INC	NV	X								06/03/91	AMEND
PARTECH HOLDINGS CORP	DE			X						09/17/91	
PAUDAN INC	NY								NO ITEMS	09/12/91	
PAY N PAK STORES INC	WA			X	X					09/21/91	
PEERLESS TUBE CO	NJ	X				X				09/12/91	
PETROVEST INC	FL	X		X						09/16/91	
PIT STOP AUTO CENTERS INC	NV			X	X					09/06/91	
PLASTIGONE TECHNOLOGIES INC	FL			X						09/24/91	
PLM EQUIPMENT GROWTH FUND	CA			X	X					07/26/91	
PLM EQUIPMENT GROWTH FUND II	CA			X	X					07/26/91	
PLM EQUIPMENT GROWTH FUND III	CA			X	X					07/26/91	