

# sec news digest

Issue 95-179

September 15, 1995

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## COMMISSION ANNOUNCEMENTS

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### MEETING OF THE ADVISORY COMMITTEE ON THE CAPITAL FORMATION AND REGULATORY PROCESSES

A meeting of the Securities and Exchange Commission Advisory Committee on the Capital Formation and Regulatory Processes will be held on September 29, 1995, in Room 1C30, at the Commission's main offices at 450 Fifth Street, N.W., Washington, D.C., beginning at 10:00 a.m. The meeting will be open to the public. Written comments should be submitted in triplicate and should refer to File No. 265-20. Comments should be submitted to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. FOR FURTHER INFORMATION CONTACT: David Sirignano, Committee Staff Director, at (202) 942-2870.

Any member of the public who requires auxiliary aids such as a sign-language interpreter or material on tape to attend a public meeting should contact Nancy Wolynetz, Office of Administrative and Personnel Management, to make arrangements. Ms. Wolynetz can be reached at (202) 942-4091 or at a TTY number (202) 942-4075. (Rels. 33-7209; 34-36189; File No. 265-20)

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## RULES AND RELATED MATTERS

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### NOTIFICATION OF PROPOSED PRIVACY ACT SYSTEM OF RECORDS

In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, the Securities and Exchange Commission is establishing a new records system, Telephone Call Detail Records (SEC-39). This new system is being established in order to enhance the Commission's ability to assess employee use of the telephone system provided by the Commission (i.e. Private Automated Branch Exchange (PABX) telephone system installed at the Headquarters Building in Washington, DC, and the Operations Center

and the Operations Center Annex in Alexandria, Virginia, and the Federal Telecommunications System (FTS) throughout the entire Commission), and to assist investigations into possible employee and contractor misconduct. The new system of records will be effective 40 days after publication in the Federal Register, unless the Commission receives comments which would result in a contrary determination. FOR FURTHER INFORMATION CONTACT: Hannah R. Hall at (202) 942-4320. (Rel. 34-36228; PA-19)

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## **ENFORCEMENT PROCEEDINGS**

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### **COMMISSION ISSUES ORDER INSTITUTING ADMINISTRATIVE PROCEEDING AGAINST RAYMOND CHARLES GROSS AND JAMES EUGENE HAMMONDS**

The Commission issued an Order Instituting Public Administrative Proceeding pursuant to Sections 15(b) and 19(h) of the Exchange Act against Raymond Charles Gross (Gross) and James Eugene Hammonds (Hammonds), both formerly associated with Southern California Securities, Inc., a broker-dealer formerly registered with the Commission. The Order alleges that, on November 18, 1994, Gross and Hammonds were permanently enjoined from future violations of various antifraud provisions of the federal securities laws.

A hearing will be scheduled to take evidence on the staff's allegations and to afford the respondents an opportunity to present any defenses thereto. The purpose of the hearing is to determine whether the allegations are true and whether any remedial action should be ordered by the Commission. (Rel. 34-36221)

### **COMPLAINT FILED AGAINST NICHOLAS PACE, EUGENE VALENTINE, JAMES DUKAT AND JOHN PAUL, AND CEASE AND DESIST ORDER ENTERED AGAINST VALLEY SYSTEMS INC.**

The Commission announced the filing in the U.S. District Court for the Northern District of Ohio of a civil action for permanent injunctions and other relief against Nicholas J. Pace (Pace), Eugene R. Valentine (Valentine), James C. Dukat (Dukat) and John Paul (Paul). The Commission also announced that it issued a cease and desist order by consent against Valley Systems Inc. (Valley), an industrial cleaning company with its principal place of business in Canal Fulton, Ohio.

The complaint alleges that Pace engaged in a fraudulent scheme to understate Valley's expenses and overstate revenue, which resulted in Valley's filing three materially false quarterly reports. It also

alleges that Valentine fraudulently ordered that Valley record fictitious revenue, that all the defendants falsified certain of Valley's books and records, and that Pace, Valentine and Dukat lied to Valley's auditors. Finally, the complaint alleges that Pace also sold Valley common stock while he was in possession of material nonpublic information. Simultaneously with the filing of the complaint, Dukat and Paul consented to the entry of permanent injunctions and Paul agreed to pay a \$5000 civil penalty. The judgment to which Dukat consented does not order him to pay a penalty contingent upon the accuracy and completeness of his sworn statement of financial condition.

The cease and desist order to which Valley consented found that Valley violated Sections 10(b), 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Securities Exchange Act of 1934 and Rules 10b-5, 12b-20 and 13a-13 thereunder, and orders it to cease and desist from such violations. [SEC v. Nicholas J. Pace, et al., N.D. Ohio, Civil Action No. 5:95CV1999, Dowd] (LR-14637); Administrative Proceeding (Rel. 34-36227; AAE Rel. 707)

#### RULE 2(e) PROCEEDINGS SETTLED AGAINST DUANE MIDGLEY, CPA

On June 19, the Commission instituted public administrative proceedings, pursuant to Rule 2(e) of the Commission's Rules of Practice, against Duane V. Midgley, CPA, for engaging in improper professional conduct with respect to his audits of the financial statements of Softpoint, Inc. for the fiscal years ended August 31, 1992 and August 31, 1993.

Midgley has now submitted an Offer of Settlement which the Commission has determined to accept. In his Offer, Midgley, without admitting or denying the findings, consents to the issuance of an Order by the Commission which finds that Midgley failed to perform his audits of Softpoint's fiscal 1992 and 1993 financial statements in accordance with generally accepted auditing standards (GAAS). Specifically, Midgley's audit reports stated that Softpoint's fiscal 1992 and 1993 financial statements were presented in accordance with generally accepted accounting principles (GAAP), when, in fact, they were not, and Midgley improperly issued unqualified audit reports. In addition, in the course of auditing Softpoint's fiscal 1992 and 1993 financial statements, Midgley failed to adequately plan his audits; obtain sufficient competent evidential matter; and exercise due professional care.

The Order denies Midgley the privilege of appearing or practicing before the Commission as an accountant, provided, however, that, after 3 years, subject to certain restrictions, Midgley may request that he be permitted to so appear or practice. (Rel. 34-36229; AAE Rel. 709)

ADMINISTRATIVE PROCEEDING INSTITUTED AGAINST SERVICE CORPORATION  
INTERNATIONAL

The Commission today announced the institution of an administrative proceeding and the entry of a cease and desist order pursuant to Section 21C of the Securities Exchange Act of 1934 (Exchange Act) against Service Corporation International of Houston, Texas. Simultaneously, the Commission accepted Service Corporation's settlement offer in which it consented to the entry of the Order without admitting or denying the findings contained therein. The Commission found that Service Corporation violated Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-11 thereunder by filing on April 1, 1993 a Current Report on Form 8-K in which it failed to disclose a disagreement with its former auditor. The disagreement concerned the appropriate method for Service Corporation to account for prearranged funeral services, a material segment of Service Corporation's business. Service Corporation never adopted the particular accounting method that was the subject of the disagreement.

The Order requires Service Corporation to cease and desist from committing or causing any violation and committing or causing any future violation of Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-11 thereunder. (Rel. 34-36237; AAE Rel. 710)

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INVESTMENT COMPANY ACT RELEASES

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SAFECO LIFE INSURANCE COMPANY, ET AL.

A notice has been issued giving interested persons until October 10 to request a hearing on an application filed by SAFECO Life Insurance Company (SAFECO), First SAFECO National Life Insurance Company of New York (First SAFECO), SAFECO Separate Account C (Account C), SAFECO Resource Variable Account B (Resource Account), SAFECO Securities, Inc., and PNMR Securities, Inc. Applicants seek an order under Section 6(c) of the Investment Company Act exempting them from Sections 26(a)(2)(C) and 27(c)(2) of the Act. The order would provide exemptions to the extent necessary to permit the deduction of a mortality and expense risk charge from the assets of Account C, the Resource Account, or any separate account established in the future by SAFECO or First SAFECO in connection with certain variable annuity contracts (Contracts). The exemptions also would apply to any other registered broker-dealer, which is or will be controlling, controlled by, or under common control with SAFECO, and which may serve in the future as principal underwriter for variable annuity contracts that are similar in all material respects to the Contracts and that are offered in the future by SAFECO or First SAFECO. (Rel. IC-21348 - September 12)

THE MANAGERS FUNDS AND THE MANAGERS FUNDS, L.P.

A notice has been issued giving interested persons until October 10 to request a hearing on an application filed by The Managers Funds (Trust) and The Managers Funds, L.P. (Manager) for a conditional order under Section 6(c) of the Investment Company Act to exempt applicants from Section 15(a) of the Act and Rule 18f-2 thereunder. The order would permit the Manager to enter into sub-advisory agreements on behalf of a series of the Trust without receiving approval by the series' shareholders. (Rel. IC-21354 - September 13)

NEW ENGLAND VARIABLE LIFE INSURANCE COMPANY, ET AL.

An order has been issued on an application by New England Variable Life Insurance Company, New England Variable Life Separate Account, and New England Securities Corporation (collectively, Applicants), pursuant to Section 6(c) of the Investment Company Act granting exemptions from the provisions of Sections 27(a)(3) and 27(e) of the Act and Rules 6e-3(T)(b)(13)(ii), 6e-3(T)(b)(13)(vii), and 27e-1 thereunder. The order provides exemptions to the extent necessary to permit the offer and sale of certain flexible premium variable life insurance policies that permit Applicants to waive or reimpose the front-end sales charge imposed on premiums paid after the twentieth policy year, and waive notice of refund and withdrawal rights. (Rel. IC-21355 - September 13)

THE INDEPENDENCE CAPITAL GROUP OF FUNDS, INC.

A notice has been issued giving interested persons until October 10 to request a hearing on an application filed by The INDEPENDENCE CAPITAL Group of Funds, Inc. for an order pursuant to Section 8(f) of the Investment Company Act declaring that applicant has ceased to be an investment company. (Rel. IC-21356 - September 13)

SIERRA TRUST FUNDS, ET AL.

A notice has been issued giving interested persons until October 10 to request a hearing on an application filed by Sierra Trust Funds, et al. for an order that would permit each applicant investment company to enter into deferred compensation arrangements with its trustees who are not interested persons of the company. (Rel. IC-21357 - September 13)

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## SELF-REGULATORY ORGANIZATIONS

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### WITHDRAWAL SOUGHT

A notice has been issued giving interested persons until October 4 to comment on the application of CVD Financial Corporation to withdraw its Common Stock, \$.01 Par Value, and its Variable Rate Bonds, due 2008, from listing and registration on the American Stock Exchange. (Rel. 34-36223)

### DELISTING GRANTED

An order has been issued granting the application of the American Stock Exchange to strike from listing and registration Warehouse Entertainment, Inc., 6-1/4% Convertible Subordinated Debentures, due July 1, 2006. (Rel. 34-36224)

### APPROVAL OF PROPOSED RULE CHANGES

The Commission approved a proposed rule change submitted by the New York Stock Exchange (SR-NYSE-95-25) to modify certain provisions of the NYSE's arbitration procedures. (Rel. 34-36222)

The Commission approved a proposed rule change submitted by the New York Stock Exchange (SR-NYSE-95-17) to require specialists to display the full size of certain orders. (Rel. 34-36231)

### PROPOSED RULE CHANGE

The American Stock Exchange filed a proposed rule change (SR-Amex-95-29) to amend the Amex's listing guidelines for debt securities. Publication of the proposal is expected in the Federal Register during the week of September 18. (Rel. 34-36225)

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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.

S-2 ANTARES RESOURCES CORP, 350 NORTHERN BLVD, STE 326, GREAT NECK, NY 11021  
(516) 466-8116 - 1,000,000 (\$7,375,000) COMMON STOCK. (FILE 33-96574 -  
SEP. 06) (BR. 9)

REGISTRATIONS CONT.

- S-8 TRANSPORT CORPORATION OF AMERICA INC, 1769 YANKEE DOODLE ROAD, EAGAN, MN 55121 (612) 686-2500 - 350,000 (\$4,725,000) COMMON STOCK. (FILE 33-96576 - SEP. 06) (BR. 4)
- S-8 WESTERN COUNTRY CLUBS INC, 1601 WEST EVANS, DENVER, CO 80223 (303) 934-2424 - 100,000 (\$568,750) COMMON STOCK. (FILE 33-96578 - SEP. 06) (BR. 11)
- S-8 CANTERBURY PARK HOLDING CORP, 1100 CANTERBURY DR, SHAKOPEE, MN 55379 (612) 445-7223 - 250,000 (\$625,000) COMMON STOCK. (FILE 33-96580 - SEP. 06) (BR. 11)
- S-8 CANTERBURY PARK HOLDING CORP, 1100 CANTERBURY DR, SHAKOPEE, MN 55379 (612) 445-7223 - 100,000 (\$250,000) COMMON STOCK. (FILE 33-96582 - SEP. 06) (BR. 11)
- N-2 INDIA GROWTH FUND INC, 1285 AVE OF THE AMERICAS, NEW YORK, NY 10019 (212) 713-1251 - 2,937,500 (\$22,214,843.75) COMMON STOCK. (FILE 33-96618 - SEP. 06) (BR. 17)
- S-3 SIERRA SEMICONDUCTOR CORP, 2075 N CAPITOL AVE, SAN JOSE, CA 95132 (408) 263-9300 - 675,080 (\$28,969,404.75) COMMON STOCK. (FILE 33-96620 - SEP. 06) (BR. 3)
- S-8 MYSOFTWARE CO, 2197 EAST BAYSHORE RD, PALO ALTO, CA 94303 (415) 473-3600 - 1,035,000 (\$10,186,000) COMMON STOCK. (FILE 33-96622 - SEP. 05) (BR. 9)
- S-8 CODA MUSIC TECHNOLOGY INC, 6210 BURY DR, EDEN PRAIRIE, MN 55436 (612) 937-9611 - 475,000 (\$3,325,000) COMMON STOCK. (FILE 33-96624 - SEP. 05) (BR. 9)
- S-4 F&M BANCORPORATION INC, ONE BANK AVENUE, KAUKAUNA, WI 54130 (414) 766-1717 - \$7,443,000 COMMON STOCK. (FILE 33-96626 - SEP. 06) (BR. 1)
- F-1 GILAT SATELLITE NETWORKS LTD, 24A HABARZEL ST, RAMAT HACHAYAL, TEL AVIV 69710 ISRAEL, L3 (703) 734-9401 - 2,300,000 (\$57,357,400) FOREIGN COMMON STOCK. (FILE 33-96628 - SEP. 06) (BR. 7)
- S-8 GILAT SATELLITE NETWORKS LTD, 24A HABARZEL ST, RAMAT HACHAYAL, TEL AVIV 69710 ISRAEL, L3 (703) 734-9401 - 828,500 (\$21,126,750) FOREIGN COMMON STOCK. (FILE 33-96630 - SEP. 06) (BR. 7)

**RECENT 8-K 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		
ACE CASH EXPRESS INC/TX	TX								X	06/27/95	AMEND
ACTION INDUSTRIES INC	PA					X				09/07/95	
ACXION CORP	DE					X				08/25/95	
ALEXANDER & ALEXANDER SERVICES INC	MD					X				09/11/95	
ALLIANCE GAMING CORP	NV	X								09/30/95	
ALPHA TECHNOLOGIES GROUP INC	DE							X		06/30/95	AMEND
ALTEON INC /DE	DE					X	X			08/22/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/08/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/08/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/08/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/08/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/08/95	
AMERICAN EXP REC FIN COR AME EXP MAS TR	DE					X	X			08/10/95	
AMERICAN NATIONAL BANKSHARES INC	VA	X								08/24/95	
BARNETT BANKS INC	FL							X		09/05/95	
BATTERY ONE INC						X	X			08/09/95	
BEEBAS CREATIONS INC	CA					X				09/12/95	
BENEFICIAL HOME EQUITY LOAN TRUST 1995-1	DE							X		08/28/95	
BENEFICIAL MORTGAGE CORP	DE							X		08/28/95	
BIOCRAFT LABORATORIES INC	DE					X	X			08/31/95	
BOMBARDIER CRE RE COR BO RE MA TR I FI R	DE					X	X			08/15/95	
BRIDGE BANCORP INC	NY					X				08/21/95	
CABLE TV FUND 11-A LTD	CO					X	X			09/05/95	
CABLE TV FUND 11-B LTD	CO					X	X			09/05/95	
CABLE TV FUND 11-C LTD	CO					X	X			09/05/95	
CABLE TV FUND 11-D LTD	CO					X	X			09/05/95	
CASINO RESOURCE CORP	MN					X				09/01/95	
CELESTIAL VENTURES CORP	NV	X						X		08/31/95	
CLAYTON HOMES INC	TN					X	X			08/29/95	
COLLECTIVE BANCORP INC	DE					X	X			08/21/95	AMEND
COMPUTER INTEGRATION CORP	DE	X						X		09/08/95	AMEND
CORPORATE PROPERTY ASSOCIATES 12 INC	MD	X								09/08/95	AMEND



8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT	
		1	2	3	4	5	6	7	8			
DATA DOCUMENTS INC	DE				X	X					08/11/95	
DIAMOND CABLE COMMUNICATIONS PLC					X	X					09/06/95	
DT INDUSTRIES INC	DE	X				X					09/11/95	
DURIRON CO INC	NY				X						09/11/95	
DYNCORP	DE	X				X					08/31/95	
ENSCO INTERNATIONAL INC	DE					X					09/11/95	
EXCALIBUR TECHNOLOGIES CORP	DE	X				X					07/20/95	AMEND
FAMILY GOLF CENTERS INC	DE				X						08/25/95	
FIRST BANK SYSTEM INC	DE				X	X					09/11/95	
FIRST DEPOSIT MASTER TRUST					X	X					08/15/95	
FIRST DEPOSIT NAT BK FIRST DEP MAS TR AS					X						08/15/95	
FIRST DEPOSIT NAT BK FIRST DEP MAS TR AS					X						08/15/95	
FIRST DEPOSIT NATIONAL BANK					X						08/15/95	
FIRST DEPOSIT NATL BK FIRST DEP MA TR AS					X						08/15/95	
FIRST FINANCIAL MANAGEMENT CORP	GA				X	X					09/11/95	
FRANKLIN BEN RETAIL STORES INC /DE/	DE				X						08/25/95	
FULTON FINANCIAL CORP	PA	X				X					09/07/95	
FUQUA ENTERPRISES INC	DE				X	X					09/07/95	
GE CAPITAL MORTGAGE SERVICES INC	NJ				X	X					08/25/95	
GEODYNE ENERGY INCOME LIMITED PARTNERSHI	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GEODYNE ENERGY INCOME LTD PARTNERSHIP II	OK				X						09/06/95	
GUTHRIE SAVINGS INC	OK				X	X					08/24/95	
HEADSTRONG GROUP INC	NJ					X					09/11/95	
HEART TECHNOLOGY INC /DE/	DE				X	X					08/29/95	
HRE PROPERTIES	MA	X									12/22/93	
HUNTINGTON RESIDENTIAL MORTGAGE SECURITI	OH				X	X					08/25/95	
IMMO FINANCE CORP	DE	X									08/11/95	
IMMUCELL CORP /DE/	DE				X						06/30/95	
IMMUCELL CORP /DE/	DE				X						09/05/95	AMEND
INDUSTRIAL TECHNOLOGIES INC	DE			X		X					08/31/95	
INTEGRACARE INC	FL	X				X					08/25/95	
INTRENET INC	IN	X									09/11/95	
JAYARK CORP	DE	X									06/27/95	AMEND
JCP MASTER CREDIT CARD TRUST /DE/	DE					X					08/15/95	
JEFFBANKS INC	PA				X						09/06/95	
JONES SPACELINK INCOME GROWTH FUND 1-A L	CO				X	X					09/05/95	
LEVITZ FURNITURE CORP /FL/	FL				X	X					09/04/95	
LEVITZ FURNITURE INC	DE				X	X					09/04/95	
MAJOR REALTY CORP	DE				X						09/01/95	
MAXIM GROUP INC /	DE				X						08/17/95	
MERRILL LYNCH MORTGAGE INVESTORS INC	DE				X						07/25/95	
MONEY STORE COMMERCIAL MORTGAGE INC	NJ					X					08/15/95	
MONEY STORE INC TMS SBA LOAN BACKED ADJ						X					08/15/95	
MONEY STORE INVESTMENT CORP	NJ					X					08/15/95	
MONEY STORE OF NEW YORK INC	NY					X					08/15/95	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
MPTV INC	NV					X		X		08/24/95	
NARRAGANSETT ELECTRIC CO	RI					X				09/08/95	
NATIONAL BANKSHARES INC	VA		X							08/28/95	
NAVISTAR FINANCIAL SECURITIES CORP	DE					X		X		07/25/95	
NEIMAN MARCUS FUNDING CORP	DE					X				09/08/95	
NETWORK IMAGING CORP	DE		X					X		05/22/95AMEND	
NEW ENGLAND ELECTRIC SYSTEM	MA					X				09/08/95	
NIGHTHAWK CAPITAL INC	NV				X				X	07/28/95	
NOBEL EDUCATION DYNAMICS INC	DE		X		X	X				08/25/95	
NORTHSTAR HEALTH SERVICES INC	DE				X	X		X		09/01/95	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST						X		X		08/15/95	
OAKWOOD MORTGAGE INVESTORS INC OMI TRUST	VA					X		X		08/15/95	
OTS HOLDINGS INC	CO		X					X		07/01/95	
PACIFIC SYNDICATION INC	DE		X		X	X				06/23/95	
PAGING NETWORK INC	DE		X					X		09/11/95	
PEOPLES BANK	CT					X		X		07/14/95	
PHOENIX NETWORK INC	DE		X					X		09/12/95	
PROXYMED INC /FT LAUDERDALE/	FL				X	X		X		08/28/95	
R & G MORTGAGE CORP						X		X		08/21/95	
R & G MORTGAGE CORP						X		X		08/24/95	
R & G MORTGAGE CORP						X		X		08/25/95	
RCM TECHNOLOGIES INC	NV		X					X		10/31/95	
READING & BATES CORP	DE							X		09/11/95	
RENTECH INC /CO/	CO					X				08/07/95	
RESIDENTIAL FUNDING MORTGAGE SECURITIES	DE					X		X		09/11/95	
RESIDENTIAL FUNDING MORTGAGE SECURITIES	DE					X		X		09/12/95	
RWB MEDICAL INCOME PROPERTIES 1 LTD PART	LA		X							08/31/95	
SEARS MORT SEC CORP MORT PASS THRO CERT	DE					X		X		08/31/95	
SEARS MORT SECURITIES CORP MORT PASS THR	DE					X		X		08/31/95	
SERVICE CORPORATION INTERNATIONAL	TX					X				09/12/95	
SINTER METALS INC	DE							X		06/26/95AMEND	
SKYLANDS PARK MANAGEMENT INC	NJ					X		X		09/08/95	
STERLING FINANCIAL CORP /WA/	WA					X				09/06/95	
STERLING HEALTHCARE GROUP INC	FL					X		X		08/31/95	
STRATFORD ACQUISITION CORP								X		09/08/95	
STRUCTURED ASSET SEC COR S A S COR MOR P								X		08/28/95	
SUBORDINATE MORTGAGE BACKED CERTIFICATES									X	08/17/95	
SUN CO INC	PA					X		X		09/11/95	
TCA CABLE TV INC	TX		X					X		05/09/95AMEND	
TRANSTECHNOLOGY CORP	DE							X		06/30/95AMEND	
TRISTAR CORP	DE				X			X		09/05/95	
U S ROBOTICS INC/DE/	DE		X					X		09/01/95	
UNITED STATES FILTER CORP	DE					X		X		09/07/95	
URETHANE TECHNOLOGIES INC	NV		X					X		08/26/95	
VANDERBILT MORTGAGE & FINANCE INC	TN					X		X		08/29/95	
WILLIAMS CONTROLS INC	DE							X		09/11/95	
WORLD TRADITIONAL TAEKWONDO UNION INC	AR				X			X		08/24/95AMEND	
XYLOGICS INC /DE/	DE		X							04/20/95AMEND	
XYLOGICS INC /DE/	DE		X							07/29/95	
ZIEGLER MORTGAGE SECURITIES INC II	WI					X		X		08/24/95	