

SEC NEWS DIGEST

Issue 99-19

January 29, 1999

COMMISSION ANNOUNCEMENTS

TRADING SUSPENSION ORDERED IN CITRON, INC.

The Commission announced the ten day suspension of trading in the securities of Citron, Inc. (Citron) for the period beginning at 9:30 a.m. EST on January 29, 1999, and concluding at 11:59 p.m. EST on February 11, 1999. The Commission suspended trading in the securities of Citron in view of questions that have been raised about the adequacy and accuracy of publicly-disseminated information concerning, among other things, the business prospects and future earnings of Citron. (Rel. 34-40996)

TRADING SUSPENSION ORDERED IN ELECTRONIC TRANSFER ASSOCIATES, INC.

The Commission announced the ten day suspension of trading in the securities of Electronic Transfer Associates, Inc. (ETA) for the period beginning at 9:30 a.m. EST on January 29, 1999, and concluding at 11:59 p.m. EST on February 11, 1999. The Commission suspended trading in the securities of ETA in view of questions that have been raised about the adequacy and accuracy of publicly-disseminated information concerning, among other things, the business prospects and future earnings of ETA. (Rel. 34-40997)

TRADING SUSPENSION ORDERED IN INVEST HOLDINGS GROUP, INC.

The Commission announced the ten day suspension of trading in the securities of Invest Holdings Group, Inc. (IHG) for the period beginning at 9:30 a.m. EST on January 29, 1999, and concluding at 11:59 p.m. EST on February 11, 1999. The Commission suspended trading in the securities of IHG in view of questions that have been raised about the adequacy and accuracy of publicly-disseminated information concerning, among other things, the efficacy of IHG's products and its business relationship with Citron, Inc. (Rel. 34-40999)

TRADING SUSPENSION ORDERED IN POLUS, INC.

The Commission announced the ten day suspension of trading in the securities of Polus, Inc. (Polus) for the period beginning at 9:30 a.m. EST on January 29, 1999, and concluding at 11:59 p.m. EST on February 11, 1999. The Commission suspended trading in the securities of Polus in view of questions that have been raised about

(1) the lack of meaningful publicly-available financial information, and (2) the adequacy and accuracy of publicly-disseminated information concerning, among other things, a merger involving Smartek, Inc., of which it is the majority owner. (Rel. 34-41000)

TRADING SUSPENSION ORDERED IN SMARTEK, INC.

The Commission announced the ten day suspension of trading in the securities of Smartek, Inc. (Smartek) for the period beginning at 9:30 a.m. EST on January 29, 1999, and concluding at 11:59 p.m. EST on February 11, 1999. The Commission suspended trading in the securities of Smartek in view of questions that have been raised about (1) the lack of meaningful publicly-available financial information, and (2) the adequacy and accuracy of publicly-disseminated information concerning, among other things, a merger. (Rel. 34-41001)

TRADING SUSPENSION ORDERED IN USA TALKS.COM, INC.

The Commission announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act), of over-the-counter trading of the securities of USA Talks.com, Inc. (USA Talks), a Nevada corporation headquartered in San Diego, California, for a ten business day period commencing at 9:30 a.m. EST on January 29, 1999, and terminating at 11:59 p.m. EST on February 11, 1999.

Trading has been suspended in view of questions that have been raised about the accuracy and adequacy of publicly disseminated information concerning, among other things, the status and extent of USA Talks' business operations.

The Commission cautions broker-dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Any broker or dealer or other person who has any information which may relate to this matter should contact the Securities and Exchange Commission's Pacific Regional Office at (323) 965-3998. (Rel. 34-41002)

PUBLIC APPEARANCES BY SENIOR COMMISSION OFFICIALS

When: February 1st
Who: Chairman Levitt
What: World Economic Forum
Where: Davos, Switzerland
Speech Topic: Corporate Governance in a Global Context

RULES AND RELATED MATTERS

EXTENSION OF COMPLIANCE DATE FOR RULE AMENDMENTS AFFECTING INVESTMENT COMPANY FOREIGN CUSTODY ARRANGEMENTS

The Commission has issued a release that extends by three months the compliance date for certain amendments to Rule 17f-5 under the Investment Company Act, the rule that governs the custody of investment company assets outside the United States. The compliance date for the rule amendments that the Commission adopted in May of 1997 (Rel. No. IC-22658) is extended from February 1, 1999, to May 1, 1999, except for the amended definition of an "eligible foreign custodian." The compliance date for the amended definition of an eligible foreign custodian was June 16, 1998. FOR FURTHER INFORMATION, CONTACT Thomas M.J. Kerwin at (202) 942-0690 (Rel. IC-23670; International Series Rel. 1179)

ENFORCEMENT PROCEEDINGS

IN THE MATTER OF ABRAHAM AND SONS CAPITAL, INC. AND BRETT BRUBAKER

An administrative law judge today issued an Initial Decision in the above-referenced matter. The law judge concluded that Respondent Abraham and Sons Capital, Inc. (ASCI) and Brett G. Brubaker (Brubaker) willfully violated Section 17(a) of the Securities Act of 1933 (the Securities Act); Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder; and Sections 206(1), 206(2) of the Investment Advisers Act. The law judge further concluded that Respondent ASCI willfully violated Sections 204 and 206(4) of the Advisers Act and Rules 204-2(a)(2) and 206(4)-2 thereunder; and that Respondent Brubaker caused and aided and abetted ASCI's violations of those Sections and Rules, as well as Section 206(1) of the Advisers Act. Respondents acted as both investment advisers and co-managing general partners to a hedge fund (the Fund). The law judge found that Respondents defrauded the Fund and its investors by intentionally overstating the Fund's value and performance during 1995. Respondents conceded that they had materially misrepresented the Fund's value to the investors. They claimed, however, that the miscalculations were inadvertent. The law judge rejected the Respondents' contentions, and found that Respondents knew at the time they made the misrepresentations that the Fund was overvalued.

The law judge ordered each Respondent to pay \$50,000 in third tier penalties; barred Brubaker from association with a broker, dealer, or investment adviser for six (6) months; suspended ASCI's registration for six (6) months; ordered Respondents to disgorge \$11,600 in fees; and ordered Respondents to cease and desist from committing or causing any violations or future violations of the Sections and Rules listed above. (Initial Decision No. 135; File No. 3-9448)

JAMES MORRIS BARRED

An Order Instituting Proceedings, Making Findings and Imposing Remedial Sanctions (Order) was entered, by consent, against James C. Morris (Morris) barring him from association with any broker, dealer, investment adviser, investment company or municipal securities dealer. Morris neither admitted nor denied the findings of the Order, except as to the entry of an Order of Permanent Injunction, which he admitted. The Commission found that Morris was part of a national sales network which sold over \$16 million in bogus certificates of deposit (CDs) that were not registered with the Commission to over 500 investors. From at least December 1990 to November 1992, Morris and his agents, doing business as Excellence in Planning, sold at least \$1.2 million of these bogus CDs. The Commission further found that Morris made misstatements and omissions concerning these securities, including the safety of the investment and the use of investment proceeds. Neither Morris nor Excellence in Planning was registered with the Commission as a broker-dealer during the period when these sales took place.

The bar order is based on the injunction as well as Morris' willful violations of the antifraud and broker-dealer and securities registration provisions of the federal securities laws. (Rel. 34-40986; File No. 3-9821)

RULE 102(e) ADMINISTRATIVE PROCEEDINGS SETTLED AGAINST JAMES BOGNER

The Commission announced the issuance of an Order Making Findings and Imposing Remedial Sanctions Pursuant to Rule 102(e) of the Commission's Rules of Practice (Order) against James Bogner (Bogner), a certified public accountant based in Denver, Colorado. The Commission's Order denies Bogner the privilege of appearing or practicing as an accountant before the Commission, with the right to reapply after three years. This Order settles a previously instituted administrative proceeding, which was based upon Bogner's improper professional conduct relating to a scheme by Aqua Buoy Corporation, now known as Chester Holdings, Ltd. (Aqua Buoy), to overstate its assets and shareholders' equity in publicly filed financial statements.

The Order finds that between March 1991 and October 1992, Aqua Buoy made five acquisitions and materially overstated the value of those acquisitions as well as shareholders' equity in its financial statements (1992 Financial Statements) contained in its Form 10-K for the year ended June 30, 1992 (1992 Form 10-K). Bogner audited and issued an unqualified audit opinion on the 1992 Financial Statements, and his opinion was included in the 1992 Form 10-K. During his audit, Bogner was given false and unreliable information by certain officers of Aqua Buoy, accepted this information uncritically, and did not uncover obvious accounting improprieties concerning Aqua Buoy's acquisitions. Bogner's audit report, therefore, falsely stated that the 1992 Financial Statements were presented in conformity with Generally Accepted Accounting Principles and that his audit had been conducted in accordance with

Generally Accepted Auditing Standards. (Rel. 34-40987; AAE Rel. 1103; File No. 3-9478)

INVESTMENT COMPANY ACT RELEASES

NATIONSBANC COINVEST FUND 1999, L.P. AND BANKAMERICA CORP.

A notice has been issued giving interested persons until February 22, 1999, to request a hearing on an application filed by NationsBanc Coinvest Fund 1999, L.P. and BankAmerica Corporation (BankAmerica) for an order under Sections 6(b) and 6(e) of the Investment Company Act in connection with the formation of limited partnerships and limited liability companies (Partnerships) to be offered to certain key employees and qualified participants of BankAmerica. Each Partnership will be an "employees' securities company" within the meaning of Section 2(a)(13) of the Act. (Rel. IC-23669 - January 27)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGE

The Commission has approved a proposed rule change filed by The Options Clearing Corporation (SR-OCC-98-11) that amends OCC's rules relating to the calculation of the short option adjustment in OCC's theoretical intermarket margin system. (Rel. 34-40976)

PROPOSED RULE CHANGE

The Options Clearing Corporation filed a proposed rule change (SR-OCC-98-15) to modify the definition of Stock Fund Shares. Publication of the proposal is expected in the Federal Register during the week of February 1. (Rel. 34-40981)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

The National Association of Securities Dealers filed a notice of filing and immediate effectiveness of a proposed rule change (SR-NASD-98-99) to establish a fee for a trading and compliance data distribution facility accessible to NASD members through its "Nadaq Trader.com" website. Publication of the proposal is expected in the Federal Register during the week of February 1. (Rel. 34-40983)

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-8 CELESTICA INC, 844 DON MILLS RD, NORTH YORK, ONTARIO M3C 1V7, A6
(416) 448-5800 - 56,935 (\$1,007,171 10) FOREIGN COMMON STOCK (FILE
333-9822 - JAN 20) (BR 5)
- S-8 BHI CORP, 60 MARKET SQUARE, P O BOX 364, BELIZE CITY BRITISH HONDURAS,
D1 - 57,500 (\$1,667,500) FOREIGN COMMON STOCK (FILE 333-9830 - JAN 20)
(BR 7)
- S-8 CONOLOG CORP, 5 COLUMBIA RD, SOMERVILLE, NJ 08876 (908) 722-8081 -
668,000 (\$863,934 40) COMMON STOCK (FILE 333-70975 - JAN 22) (BR 5)
- S-8 EG&G INC, 45 WILLIAM ST, WELLESLEY, MA 02481 (781) 237-5100 -
\$6,206,413 88 COMMON STOCK (FILE 333-70977 - JAN 22) (BR 6)
- S-8 SERVICE CORPORATION INTERNATIONAL, 1929 ALLEN PKWY, P O BOX 130548,
HOUSTON, TX 77019 (713) 522-5141 - 1,199,867 (\$28,378,654) COMMON STOCK
(FILE 333-70983 - JAN 22) (BR 8)
- S-3 PROFESSIONAL TRANSPORTATION GROUP LTD INC, 495 LOVERS LANE ROAD,
CALHOUN, GA 30701 (706) 629-8682 - 1,600,000 (\$4,500,000) COMMON STOCK
(FILE 333-70985 - JAN 22) (BR 9)
- S-8 UNITED PARCEL SERVICE OF AMERICA INC, 55 GLENLAKE PARKWAY N E,
GREENWICH OFFICE PK 5, ATLANTA, GA 30328 (404) 913-6000 - 6,586,000
(\$263,440,000) COMMON STOCK (FILE 333-70987 - JAN 22) (BR 5)
- S-8 RATIONAL SOFTWARE CORP, 18880 HOMESTEAD RD, CUPERTINO, CA 95014
(408) 863-9900 - 191,261 (\$5,039,727 35) COMMON STOCK (FILE 333-70989 -
JAN 22) (BR 3)
- S-3 GAP INC, ONE HARRISON, SAN FRANCISCO, CA 94105 (415) 952-4400 -
500,000,000 (\$500,000,000) STRAIGHT BONDS (FILE 333-70991 - JAN 22)
(BR 2)
- S-3 QUEEN SAND RESOURCES INC, 13760 NOEL ROAD, SUITE 1030, DALLAS, TX 75240
(972) 233-9906 - 1,410,877 (\$5,467,148) COMMON STOCK (FILE 333-70993 -
JAN 22) (BR 9)
- S-8 NOVACARE EMPLOYEE SERVICES INC, 2621 VAN BUREN AVE, MORRISTOWN, PA 19403
- \$8,156,250 COMMON STOCK (FILE 333-70995 - JAN 22) (BR 8)
- S-3 PROVIDENCE GAS CO, 100 WEYBOSSET ST, PROVIDENCE, RI 02903 (401) 272-5040
- 15,000,000 (\$15,000,000) STRAIGHT BONDS (FILE 333-70997 - JAN 22)
(BR 2)
- S-3 TELE COMMUNICATIONS INC /CO/, 5619 DTC PARKWAY, ENGLEWOOD, CO 80111
(303) 267-5500 - 7,318,739 (\$358,398,649) COMMON STOCK (FILE 333-70999 -
JAN, 22) (BR 7)
- S-8 POWER EXPLORATION INC, 5020 COLLINWOOD, SUITE 201, C/O MANY ANN WELCH,
FORT WORTH, TX 76107 (817) 377-4460 - 400,000 (\$300,000) COMMON STOCK
(FILE 333-71001 - JAN 22) (BR 4)
- S-3 COCA COLA BOTTLING CO CONSOLIDATED /DE/, 1900 REXFORD RD, CHARLOTTE, NC
28211 (704) 551-4400 - 600,000,000 (\$600,000,000) STRAIGHT BONDS. (FILE
333-71003 - JAN 22) (BR 2)
- S-8 ROSS SYSTEMS INC/CA, 2 CONCOURSE PARKWAY, SUITE 800, ATLANTA, GA 30328
(770) 351-9600 - 1,150,000 (\$4,791,875) COMMON STOCK (FILE 333-71005 -
JAN 22) (BR 3)

S-4 UNITED HEALTHCARE CORP, 300 OPUS CENTER, 9900 BREN ROAD EAST,
MINNETONKA, MN 55343 (612) 936-1300 - 250,000,000 (\$250,000,000)
STRAIGHT BONDS (FILE 333-71007 - JAN 22) (BR 1)

S-8 ALKERMES INC, 64 SIDNEY ST, CAMBRIDGE, MA 02139 (617) 494-0171 -
750,000 (\$19,500,000) COMMON STOCK (FILE 333-71011 - JAN 22) (BR 1)

S-8 ALPHA INDUSTRIES INC, 20 SYLVAN RD, WOBURN, MA 01801 (617) 935-5150 -
100,000 (\$3,903,125) COMMON STOCK (FILE 333-71013 - JAN 22) (BR 5)

S-8 ALPHA INDUSTRIES INC, 20 SYLVAN RD, WOBURN, MA 01801 (617) 935-5150 -
1,400,000 (\$54,643,750) COMMON STOCK (FILE 333-71015 - JAN 22) (BR 5)

S-8 MEDICAL RESOURCES INC /DE/, 15 STATE ST, HACKENSACK, NJ 07601
(813) 281-0202 - 753,441 (\$1,789,422.38) COMMON STOCK (FILE 333-71017 -
JAN 22) (BR 1)

S-8 CARDIOTHORACIC SYSTEMS INC, 10600 NORTH TANTAU AVENUE, CUPERTINO, CA
95014 (408) 342-1700 - 250,000 (\$1,671,875) COMMON STOCK (FILE 333-71019
- JAN 22) (BR 5)

S-8 SYMANTEC CORP, 10201 TORRE AVE, CUPERTINO, CA 95014 (408) 253-9600 -
2,275,148 (\$46,996,025 88) COMMON STOCK (FILE 333-71021 - JAN 22)
(BR 3)

S-8 SYMANTEC CORP, 10201 TORRE AVE, CUPERTINO, CA 95014 (408) 253-9600 -
500,000 (\$10,328,125) COMMON STOCK (FILE 333-71023 - JAN 22) (BR 3)

S-8 TEL SAVE COM INC, 6805 ROUTE 202, NEW HOPE, PA 18938 (215) 862-1500 -
7,660,000 (\$70,318,800) COMMON STOCK (FILE 333-71025 - JAN 22) (BR 7)

S-4 NEFF CORP, 3750 NW 87TH AVE, SUITE 400, MIAMI, FL 33178 (305) 513-3350
- 100,000,000 (\$98,516,000) STRAIGHT BONDS (FILE 333-71027 - JAN 22)
(BR 6)

S-8 CITIZENS UTILITIES CO, HIGH RIDGE PK BLDG 3, P O BOX 3801, STAMFORD, CT
06905 (203) 329-8800 - 12,000,000 (\$94,125,000) COMMON STOCK (FILE
333-71029 - JAN 22) (BR 2)

S-1 NICHOLS TXEN CORP, 10 INVERNES CENTER PARKWAY, SUITE 500, BIRMINGHAM, AL
35242 (205) 995-9898 - \$35,000,000 COMMON STOCK (FILE 333-71031 -
JAN 22) (NEW ISSUE)

S-3 GS MORTGAGE SECURITIES CORP II, 85 BROAD ST, NEW YORK, NY 10004
(212) 902-1000 - \$1,500,000,000 EQUIPMENT TRUST CERTIFICATES (FILE
333-71033 - JAN 22) (BR 8)

S-8 MICROTTEL INTERNATIONAL INC, 4290 F BRICKELL ST, STE 102, ONTARIO, CA
91761 (909) 456-4321 - 200,000 (\$203,220) COMMON STOCK (FILE 333-71035 -
JAN 22) (BR 5)

S-8 INKTOMI CORP, 1900 S NORFOLK ST, SUITE 310, SAN MATEO, CA 94403
(650) 653-2800 - 600,000 (\$86,250,000) COMMON STOCK (FILE 333-71037 -
JAN 22) (BR 3)

S-8 POWER EXPLORATION INC, 5020 COLLINWOOD, SUITE 201, C/O MANY ANN WELCH,
FORT WORTH, TX 76107 (817) 377-4460 - 400,000 (\$300,000) COMMON STOCK
(FILE 333-71039 - JAN 22) (BR 4)

S-1 RAZORFISH INC, 107 GRAND ST, 3RD FL, NEW YORK, NY 10013 (212) 966-5960
- \$57,500,000 COMMON STOCK (FILE 333-71043 - JAN 22) (NEW ISSUE)

S-3 ONYX ACCEPTANCE FINANCIAL CORP, 8001 IRVINE CENTER DR 6TH FL, STE 500,
IRVINE, CA 92718 (949) 450-5500 - 1,000,000 (\$1,000,000) STRAIGHT BONDS
(FILE 333-71045 - JAN 22) (BR 8)

S-3 FLUOR CORP/DE/, 3353 MICHELSON DR, IRVINE, CA 92730 (714) 975-2000 -
500,000,000 (\$500,000,000) STRAIGHT BONDS (FILE 333-71047 - JAN 22)
(BR 6)

S-8 FLEXTRONICS INTERNATIONAL LTD, BLK 514 CHAI CHEE LANE #04-13,
BODEK INDUSTRIAL ESTATE REPUBLIC OF SING, SINGAPORE 1646, UO (065) 449-5255
- 9,300,000 (\$419,662,500) COMMON STOCK (FILE 333-71049 - JAN 22)

(BR 5)

- S-4 DOBSON SYGNET COMMUNICATIONS CO,
13439 NORTH BROADWAY EXTENSION SUITE 200, OKLAHOMA CITY, OK 73114
(405) 391-8500 - 200,000,000 (\$200,000,000) STRAIGHT BONDS (FILE
333-71051 - JAN 22) (NEW ISSUE)
- S-3 RADIANCE MEDICAL SYSTEMS INC /DE/, 13700 ALTON PARKWAY, STE 160, IRVINE,
CA 92618 (714) 457-9546 - 4,496,744 (\$17,267,496 96) COMMON STOCK (FILE
333-71053 - JAN 22) (BR 5)
- S-8 MASTECH CORP, 1004 MCKEE RD, OAKDALE, PA 15071 (412) 787-2100 -
3,500,000 (\$92,750,000) COMMON STOCK (FILE 333-71057 - JAN 22) (BR 3)
- S-8 TICKETMASTER ONLINE CITYSEARCH INC, 790 E COLORADO BLVD, STE 200,
PASADENA, CA 91101 (626) 405-0050 - 8,351,857 (\$270,348,409 46)
COMMON STOCK (FILE 333-71059 - JAN 22) (BR 3)
- S-3 ILLINOIS POWER CO, 500 S 27TH ST, C/O HARRIS TRUST & SAVINGS BANK,
DECATUR, IL 62525 (217) 424-6600 - 250,000,000 (\$250,000,000)
STRAIGHT BONDS (FILE 333-71061 - JAN 22) (BR 2)
- S-8 ARMOR HOLDINGS INC, 13386 INTERNATIONAL PARKWAY, JACKSONVILLE, FL 13386
(904) 741-5600 - 2,224,000 (\$23,519,084) COMMON STOCK (FILE 333-71063 -
JAN 22) (BR 5)
- S-8 FDX CORP, C/O FDX CORPORATION, 2005 CORPORATE AVENUE, MEMPHIS, TN 38132
(901) 395-5029 - 3,000,000 (\$233,730,000) COMMON STOCK (FILE 333-71065 -
JAN 22) (BR 5)
- S-8 AAR CORP, 1100 N WOOD DALE RD, WOOD DALE, IL 60191 (630) 227-2000 -
552,208 (\$11,026,904) COMMON STOCK (FILE 333-71067 - JAN 22) (BR 5)
- S-3 EG&G INC, 45 WILLIAM ST, WELLESLEY, MA 02481 (781) 237-5100 (FILE
333-71069 - JAN 22) (BR 6)
- S-3 BERGEN BRUNSWIG CORP, 4000 METROPOLITAN DR, ORANGE, CA 92668
(714) 385-4000 - 5,676,101 (\$153,964,239 63) COMMON STOCK (FILE
333-71071 - JAN 22) (BR 1)
- S-3 IKON RECEIVABLES LLC, 501 SILVERADDE ROAD SUITE 28, WILMINGTON, DE 19809
(302) 798-2779 - 1,000,000 (\$1,000,000) STRAIGHT BONDS (FILE 333-71073 -
JAN 25) (NEW ISSUE)
- S-8 SECURITY DYNAMICS TECHNOLOGIES INC /DE/, 20 CROSBY DRIVE, BEDFORD, MA
01730 (617) 687-7000 - 402,000 (\$9,901,260) COMMON STOCK (FILE 333-71075
- JAN 25) (BR 3)
- S-3 FIRST CASH FINANCIAL SERVICES INC, 690 E LAMAR BLVD, STE 400, ARLINGTON,
TX 76011 (817) 460-3947 - 3,830,250 (\$47,150,378) COMMON STOCK (FILE
333-71077 - JAN 25) (BR 2)
- S-2 METROPOLITAN MORTGAGE & SECURITIES CO INC, 601 W 1ST AVENUE,
DEPT 115000, SPOKANE, WA 99201 (509) 838-3111 - PREFERRED STOCK (FILE
333-71083 - JAN 25) (BR 7)

RECENT 8K FILINGS

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

- Item 1 Changes in Control of Registrant
- Item 2 Acquisition or Disposition of Assets
- Item 3 Bankruptcy or Receivership
- Item 4 Changes in Registrant's Certifying Accountant
- Item 5 Other Materially Important Events

- Item 6 Resignations of Registrant's Directors
- Item 7 Financial Statements and Exhibits
- Item 8 Change in Fiscal Year
- Item 9 Regulation S Offerings

The following companies have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. 8-K reports may be obtained in person or by writing to the Commission's Public Reference Branch at 450 Fifth Street, N W, Washington, D C 20549 or at the following e-mail box address <public info @ sec>. In most cases, this information is also available on the Commission's website <www.sec.gov>

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ABN AMRO MORTGAGE CORP	DE	X									12/27/98	
ABRAXAS PETROLEUM CORP	NV		X					X			11/30/98	AMEND
ABRAXAS PETROLEUM CORP	NV		X					X			01/28/99	
ADELPHIA COMMUNICATIONS CORP	DE					X		X			11/12/98	
ADIRONDACK FINANCIAL SERVICES BANCO RP INC	DE					X		X			01/23/99	
AFG RECEIVABLES CORP	CA					X					01/15/99	
AFG RECEIVABLES CORP	CA					X					01/15/99	
AFG RECEIVABLES CORP	CA					X					01/15/99	
AFG RECEIVABLES CORP	CA					X					01/15/99	
AFG RECEIVABLES CORP	CA					X					01/15/99	
AGOURON PHARMACEUTICALS INC	CA		X								01/26/99	
AGRIBIOTECH INC	NV					X					01/22/99	
AMAZON COM INC	DE					X		X			01/26/99	
AMAZON COM INC	DE					X		X			01/28/99	
AMAZON COM INC	DE					X		X			01/28/99	
AMCOR CAPITAL CORP	DE		X								12/31/98	
AMERICAN GENERAL FINANCE CORP	IN					X					01/27/99	
AMERICAN TOWER CORP /MA/	DE							X			11/16/98	AMEND
AMSURG CORP	TN							X			11/13/98	AMEND
ANALOGY INC	OR					X		X			01/25/99	
ARTESYN TECHNOLOGIES INC	FL					X					12/31/98	
ASSET BACKED SECURITIES CORP	DE					X		X			01/15/99	
ASSOCIATED ESTATES REALTY CORP	OH					X		X			01/25/99	
AT&T CORP	NY					X		X			01/25/99	
ATLANTIC COAST AIRLINES HOLDINGS IN C	DE					X					01/31/99	
AVAX TECHNOLOGIES INC	DE					X		X			01/28/99	
BAIRNCO CORP /DE/	DE					X		X			12/31/98	
BANKBOSTON HOME EQ LOAN TR 1998-2 H OME EQ LN AS BK CERT SER	DE		X								01/25/99	
BANKUNITED FINANCIAL CORP	FL					X		X			01/28/99	
BARNETT AUTO TRUST 1997-A	DE					X		X			01/15/99	
BB&T CORP	NC					X					01/27/99	
BB&T CORP	NC					X		X			01/28/99	
BE AEROSPACE INC	DE		X			X		X			01/25/99	
BEAR STEARNS ASSET BACKED SECURITIE S INC	DE					X		X			01/26/99	
BELL ATLANTIC CORP	DE					X		X			01/27/99	
BIRMAN MANAGED CARE INC	DE					X		X			01/27/99	
BOATMENS AUTO TRUST 1995-A	DE					X		X			01/15/99	
BOATMENS AUTO TRUST 1996-A	DE					X		X			01/15/99	
BOMBARDIER CREDIT RECEIVABLES CORP	DE							X			12/31/98	
BOREALIS TECHNOLOGY CORP	DE					X					01/25/99	
BORG WARNER AUTOMOTIVE INC	DE					X		X			01/25/99	
BOSTON LIFE SCIENCES INC /DE	DE					X		X			01/26/99	
BOSTON PROPERTIES INC	DE					X		X			01/26/99	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
BOSTON RESTAURANT ASSOCIATES INC	DE					X					01/27/99	
BRAZOS SPORTSWEAR INC /DE/	DE		X				X				01/21/99	
BREMER FINANCIAL CORPORATION	MN					X	X				01/25/99	
BROADCOM CORP						X	X				01/25/99	
BUILDERS TRANSPORT INC	DE					X	X				01/22/99	
CABOT OIL & GAS CORP	DE					X					01/20/99	
CACI INTERNATIONAL INC /DE/	DE		X				X				01/27/99	AMEND
CALLAWAY GOLF CO /CA	CA					X	X				12/30/98	
CASE CORP	DE					X	X				01/26/99	
CC MASTER CREDIT CARD TRUST	MD						X				01/15/99	
CC MASTER CREDIT CARD TRUST II	MD						X				01/15/99	
CELLPRO INCORPORATED	DE		X		X	X					01/22/99	
CENTENARY INTERNATIONAL CORP	NV						X				11/12/98	AMEND
CET ENVIRONMENTAL SERVICES INC	CA		X				X				12/17/98	AMEND
CHASE MORTGAGE FINANCE CORP	DE					X	X				01/27/99	
CHASE MORTGAGE FINANCE CORP	DE					X	X				01/28/99	
CHILDRENS BROADCASTING CORP	MN					X	X				01/18/99	
CIAO CUCINA CORP	OH					X	X				01/25/99	
CINERGY CORP	DE					X	X				12/31/98	
CITICORP	DE					X					12/31/98	
CLASSIC BANCSHARES INC	DE					X	X				01/19/99	
COMDISCO INC	DE						X				01/21/99	
COMMERCIAL MORTGAGE PASS THROUGH CE RTIFICATES SERIES 1998 C1	NY					X	X				01/15/99	
COMPAQ COMPUTER CORP	DE					X	X				01/27/99	
COMPENT CORP	DE					X	X				01/27/99	
CONSOLIDATED CAPITAL OF NORTH AMERI CA INC	CO		X				X				01/12/99	
CONSOLIDATED GRAPHICS INC /TX/	TX					X	X				01/27/99	
CONSOLIDATED GRAPHICS INC /TX/	TX					X	X				01/28/99	
CONSUMER PORTFOLIO SERVICES INC	CA						X				01/15/99	
COOPER INDUSTRIES INC	OH					X	X				01/26/99	
COUNTY SEAT STORES INC	MN			X			X				01/22/99	
CROWN GROUP INC /TX/	TX		X				X				01/15/99	
CWBS INC	DE					X	X				01/25/99	
CWBS INC	DE						X				01/28/99	
DELCO REMY INTERNATIONAL INC	DE		X				X				11/13/98	AMEND
DELTA FUNDING HOME EQUITY LOAN TRUS T 1998-2	NY		X								07/27/98	
DEVON ENERGY CORP /OK/	OK					X					01/27/99	
DIME BANCORP INC	DE					X	X				01/27/99	
DIVERSIFIED CORPORATE RESOURCES INC	TX					X	X				01/12/99	
DUPONT E I DE NEMOURS & CO	DE						X				01/27/99	
ECC INTERNATIONAL CORP	DE					X	X				01/22/99	
ECHELON INTERNATIONAL CORP	FL					X					01/28/99	
ECOM ECOM COM INC	FL					X					01/25/99	
EQCC HOME EQUITY LOAN TRUST 1998-1	DE					X	X				01/15/99	
EQCC HOME EQUITY LOAN TRUST 1998-2	DE					X	X				01/15/99	
EQCC HOME EQUITY LOAN TRUST 1998-3	DE					X	X				01/15/99	
EQCC HOME EQUITY LOAN TRUST 1998-4	DE					X	X				01/15/99	
EQUITY ONE ABS INC	DE					X					01/25/99	
EUROTECH LTD	CA					X	X				01/25/99	
FARMER MAC MORTGAGE SECURITIES CORP	DE		X								01/22/99	
FCNB CORP	MD					X					01/28/99	
FLEXIINTERNATIONAL SOFTWARE INC/CT	DE						X				06/04/98	AMEND
FLORIDA POWER CORP /	FL					X	X				01/25/99	
FLORIDA PROGRESS CORP	FL					X	X				01/25/99	
FORD CREDIT AUTO RECEIVABLES TWO L P	DE					X	X				01/21/99	
FORD MOTOR CO	DE					X	X				01/28/99	

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PSI INTERNATIONAL INC	MN					X	X					01/21/99	
FVNB CORP	TX					X	X					01/24/99	
GARDENBURGER INC	OR					X						01/27/99	
GE CAPITAL MORTGAGE SERVICES INC	NJ					X	X					01/21/99	
GENERAL INSTRUMENT CORP	DE					X	X					01/22/99	
GENERAL MOTORS CORP	DE					X						01/27/99	
GENISYS RESERVATION SYSTEMS INC	NJ		X				X					06/30/98	
GLENBOROUGH REALTY TRUST INC	MD					X	X					12/31/98	
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE					X	X					01/26/99	
GOLDEN STATE BANCORP INC	DE					X	X					01/28/98	
GREEN TREE FINANCIAL CORP	MN					X	X					12/07/98	
GREEN TREE FINANCIAL CORP	MN						X					01/26/99	
GREYHOUND LINES INC	DE					X	X					01/26/99	
GROVE PROPERTY TRUST	MD					X	X					01/14/99	
GS MORTGAGE SEC CORP II COMM MORT P A THRO CERT SER 1997-GL1	DE		X									01/28/99	
HADRON INC	NY					X	X					12/18/98	
HAGGAR CORP	NV					X	X					01/13/99	
HALLIBURTON CO	DE					X	X					01/22/99	
HALLIBURTON CO	DE					X	X					01/25/99	
HARMAN INTERNATIONAL INDUSTRIES INC /DE/	DE					X						01/26/99	
HENLEY HEALTHCARE INC	TX					X	X					01/27/99	
HENLEY HEALTHCARE INC	TX						X					01/27/99	AMEND
HERITAGE COMMERCE CORP	CA					X						01/27/99	
HERTZ TECHNOLOGY GROUP INC						X						01/25/99	
HOST MARRIOTT SERVICES CORP	DE					X						01/27/99	
HOUSEHOLD CONSUMER LOAN TRUST 1996-1	DE		X									01/15/99	
HOUSEHOLD CONSUMER LOAN TRUST 1996-2	DE		X									01/15/99	
HOUSEHOLD CONSUMER LOAN TRUST 1997-1	DE		X									01/14/99	
HOUSEHOLD CONSUMER LOAN TRUST 1997-2	DE		X									01/14/99	
HOUSEHOLD FINANCE CORP	DE					X	X					01/29/99	
HOUSEHOLD INTERNATIONAL INC	DE					X	X					01/20/99	
HOUSEHOLD PRIVATE LABEL CREDIT CARD MASTER TRUST II	DE		X									01/20/99	
HSBC AMERICAS INC	DE		X									01/27/99	
HSBC AMERICAS INC	DE		X									01/27/99	
HUBCO INC	NJ					X	X					01/26/99	
IMARK TECHNOLOGIES INC	DE			X								01/14/99	
INDIANA ENERGY INC	IN					X	X					12/31/98	
INDIANA GAS CO INC	IN					X	X					12/31/98	
INFINITY INC	CO		X				X					01/13/99	
INFORMATION MANAGEMENT TECHNOLOGIES CORP	DE		X									01/27/99	AMEND
INTEGRATED CIRCUIT SYSTEMS INC	PA					X	X					01/28/99	
INTEGRATED PROCESS EQUIPMENT CORP	DE					X						01/19/99	
INTEGRATED PROCESS EQUIPMENT CORP	DE					X	X					01/31/99	
IRIDIUM CAPITAL CORP	DE					X	X					01/25/99	
IRIDIUM FACILITIES CORP	DE					X	X					01/25/99	
IRIDIUM IP LLC	DE					X	X					01/25/99	
IRIDIUM LLC	DE					X	X					01/25/99	
IRIDIUM OPERATING LLC	DE					X	X					01/25/99	
IRIDIUM ROAMING LLC	DE					X	X					01/25/99	
IRIDIUM WORLD COMMUNICATIONS LTD						X	X					01/25/99	
JCP RECEIVABLES INC	DE						X					03/16/98	AMEND
JCP RECEIVABLES INC	DE						X					04/15/98	AMEND

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JCP RECEIVABLES INC	DE									X		05/15/98	AMEND
JCP RECEIVABLES INC	DE									X		06/15/98	AMEND
JCP RECEIVABLES INC	DE									X		07/15/98	AMEND
JCP RECEIVABLES INC	DE									X		08/17/98	AMEND
JCP RECEIVABLES INC	DE									X		09/15/98	AMEND
JCP RECEIVABLES INC	DE									X		10/15/98	AMEND
JCP RECEIVABLES INC	DE									X		11/16/98	AMEND
JCP RECEIVABLES INC	DE									X		12/15/98	AMEND
JCP RECEIVABLES INC	DE									X		01/15/99	AMEND
KANSAS CITY POWER & LIGHT CO	MO			X								01/27/99	
KEY CONSUMER ACCEPTANCE CORP	DE					X	X					01/15/99	
KEY CONSUMER ACCEPTANCE CORP	DE					X	X					01/15/99	
KIMBERLY CLARK CORP	DE					X						01/28/99	
KROGER CO	OH					X	X					01/28/99	
KROLL O GARA CO	OH							X				12/07/98	AMEND
LACLEDE GAS CO	MO					X	X					01/28/99	
LEADING EDGE PACKAGING INC	DE		X				X					12/31/98	
LEHMAN BROTHERS HOLDINGS INC	DE							X				01/27/99	
LIBERTY GROUP OPERATING INC	DE			X				X				01/28/99	
LIBERTY GROUP PUBLISHING INC	DE			X				X				01/28/99	
LITTLE FALLS BANCORP INC	NJ					X	X					01/26/99	
LOCH EXPLORATION INC	TX		X	X	X	X	X	X	X	X		01/27/99	AMEND
LOCKHEED MARTIN CORP	MD					X	X					01/28/99	
LSB FINANCIAL CORP	IN					X	X					01/26/99	
LSB INDUSTRIES INC	DE					X						01/06/99	
MAIL WELL INC	CO					X						01/28/99	
MAINE PUBLIC SERVICE CO	ME					X						01/27/99	
MCKESSON HBOC INC	DE					X	X					01/25/99	
MEDPARTNERS INC	DE					X	X					01/27/99	
MEDTRONIC INC	MN			X								01/27/99	
MEMC ELECTRONIC MATERIALS INC	DE		X									01/26/99	
METROCALL INC	DE		X					X				10/02/98	AMEND
MICROVISION INC	WA					X	X					01/14/99	
MOBIL CORP	DE					X	X					01/27/99	
MOTOR CLUB OF AMERICA	NJ					X	X					01/26/99	
NAPRO BIOTHERAPEUTICS INC	DE					X						01/27/99	
NATIONSBANK AUTO OWNER TRUST 1996-A	DE					X	X					01/15/99	
NATIONSBANK NA	NC					X	X					01/15/99	
NATIONSBANK OF DELAWARE NA	DE					X	X					01/15/99	
NATIONSCREDIT GRANTOR TRUST 1996-1	DE					X	X					01/15/99	
NATIONSCREDIT GRANTOR TRUST 1997-1	DE					X	X					01/15/99	
NATIONSCREDIT GRANTOR TRUST 1997-2	DE					X	X					01/15/99	
NATIONSRENT INC	DE					X						01/20/99	
NEOTHERAPEUTICS INC	DE					X	X					01/27/99	
NEWCOURT RECEIVABLES CORP	DE					X	X					01/15/98	
NEWCOURT RECEIVABLES CORP II						X	X					01/15/98	
NEWCOURT RECEIVABLES CORP II						X	X					01/18/98	
NIAGARA MOHAWK POWER CORP /NY/	NY					X	X					01/28/99	
NORTH EAST INSURANCE CO	ME					X	X					01/26/99	
NORTHEAST INDIANA BANCORP INC	DE					X	X					12/31/98	
NORTHEAST PENNSYLVANIA FINANCIAL CO RP	DE					X	X					01/26/99	
NOVOSTE CORP /FL/	FL							X				01/27/99	
OCCIDENTAL PETROLEUM CORP /DE/	DE					X						01/26/99	
OCWEN ASSET INVESTMENT CORP	VA							X				07/22/98	AMEND
OFFICELAND INC				X				X				11/13/98	AMEND
OMEGA CABINETS LTD	DE					X	X					01/27/99	
ORYX ENERGY CO	DE					X	X					01/28/99	
P COM INC	DE					X	X					01/28/99	
PAREXEL INTERNATIONAL CORP	MA		X									12/31/98	

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PHILIP MORRIS COMPANIES INC	VA				X	X					01/27/99	
POGO PRODUCING CO	DE				X						01/27/99	
POLAROID CORP	DE					X					01/28/99	
POTLATCH CORP	DE				X						01/28/99	
PROFORMIX SYSTEMS INC	DE	X			X	X					01/27/99	
PROXYMED INC /FT LAUDERDALE/	FL					X					05/19/98	AMEND
QUINTILES TRANSNATIONAL CORP	NC				X	X					01/27/99	
RENTAL SERVICE CORP	DE				X	X					01/20/99	
ROANOKE ELECTRIC STEEL CORP	VA				X						12/16/98	AMEND
ROSLYN BANCORP INC	DE				X	X					01/23/99	
SAVANNAH BANCORP INC	GA	X									01/27/99	
SAXTON INC	NV				X	X					11/20/98	AMEND
SERVICE CORPORATION INTERNATIONAL	TX				X	X					01/26/99	
SERVICE EXPERTS INC	DE				X						01/28/99	
SERVICE MERCHANDISE CO INC	TN				X						01/28/99	
SKANEATELES BANCORP INC	DE				X						01/25/99	
SOURCE ONE MORTGAGE SERVICES CORP	DE				X	X					01/25/99	
SOURCE ONE MORTGAGE SERVICES CORP	DE				X	X					01/25/99	
ST PAUL BANCORP INC	DE				X						01/28/99	
STAGE STORES INC	DE				X	X					01/28/99	
STANLEY WORKS	CT				X	X					01/02/99	
STONEVILLE INSURANCE CO	MS			X							01/26/99	
STRUCTURED ASSET SECURITIES CORP	DE				X	X					01/26/99	
STRUCTURED ASSET SECURITIES CORP	DE				X	X					01/26/99	
SUMMIT ENVIRONMENTAL CORP INC	TX					X					12/31/98	
SUPERGEN INC	CA				X	X					01/18/99	
SUPERIOR BANK FSB	IL	X				X					01/12/99	
SUPERIOR NATIONAL INSURANCE GROUP I NC	DE					X					12/10/98	AMEND
TCI COMMUNICATIONS INC	DE				X	X					01/26/99	
TECHNITROL INC	PA					X					11/16/98	AMEND
TELEBYTE TECHNOLOGY INC	NV				X						01/22/99	
TELXON CORP	DE				X	X					01/27/99	
THC HOMECARE INC	UT				X	X					12/28/98	
THERMATRIX INC		X				X					01/13/99	
TIER TECHNOLOGIES INC	CA				X						01/27/99	
TITAN PHARMACEUTICALS INC	DE				X	X					01/28/99	
TOTAL TEL USA COMMUNICATIONS INC	DE	X									01/21/99	
TRANSCONTINENTAL REALTY INVESTORS I NC	NV					X					10/20/98	AMEND
TRANSWITCH CORP /DE	DE				X	X					01/21/99	AMEND
TRW INC	OH				X	X					01/26/99	
TSI INTERNATIONAL SOFTWARE LTD	DE		X								11/13/98	AMEND
U SHIP INC	UT		X			X					01/13/99	
UFP TECHNOLOGIES INC	DE				X	X					01/13/99	
UNION PACIFIC RESOURCES GROUP INC	UT				X	X					01/25/99	
UNISOURCE WORLDWIDE INC	DE				X	X					01/26/99	
UNIT INSTRUMENTS INC	CA	X				X					01/22/99	
UNITED AIR LINES INC	DE				X	X					01/27/99	
UNITED FINANCIAL MORTGAGE CORP	IL		X								01/28/98	
UNITED MEDICORP INC	DE				X	X					01/27/99	
UNOCAL CORP	DE				X						01/27/99	
USX CORP	DE				X	X					01/27/99	
VISTA INFORMATION SOLUTIONS INC	DE					X					01/14/99	
WARNER LAMBERT CO	DE		X								01/26/99	
WATSON PHARMACEUTICALS INC	NV	X				X					01/15/99	
WEST COAST ENTERTAINMENT CORP	DE				X	X					01/12/99	
WESTERN RESOURCES INC /KS	KS				X						01/28/99	
WFS FINANCIAL 1998-B OWNER TRUST	CA				X	X					01/20/99	
X CEED INC	DE				Y						01/14/98	
YAHOO INC	CA				X	X					01/27/99	

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YIELDUP INTERNATIONAL CORP	DE						X	X			01/21/99	
ZOMAX OPTICAL MEDIA INC	MN	X						X			01/07/99	AMEND