

sec news digest

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Issue 91-139

July 19, 1991

JUL 22 1991

U.S. SECURITIES
EXCHANGE COMMISSION

COMMISSION ANNOUNCEMENTS

TRILATERAL COMMUNIQUE ISSUED

A Trilateral Communique was issued in London today by the Securities and Exchange Commission of the U.S., the Department of Trade and Industry of Great Britain and the Securities Bureau of the Ministry of Finance of Japan.

CIVIL PROCEEDINGS

COURT PRELIMINARILY ENJOINS ILN, MELVIN FORD AND ODELL MUNDY

On July 18, Thomas F. Hogan, U.S. District Judge of the U.S. District Court for the District of Columbia, filed a Memorandum Opinion in which the Court concluded that International Loan Network (ILN), ILN president Melvin J. Ford and ILN vice president Odell Munday (Defendants) have engaged in the offer and sale of unregistered securities. The Court also concluded that "abundant evidence of misrepresentation and scienter" establishes a prima facie case that the Defendants have violated the antifraud provisions of the Securities Act of 1933 and the Securities Exchange Act of 1934. Accordingly, the Court will issue a preliminary injunction and grant other provisional relief pending a trial on the merits. [SEC v. ILN, Civil No. 91-1102 (TFH), USDC, D.C.] (LR-12915)

INVESTMENT COMPANY ACT RELEASES

WNC HOUSING TAX CREDIT FUND III

An order has been issued under Section 6(c) of the Investment Company Act exempting WNC Housing Tax Credit Fund III, L.P., a California limited partnership (Partnership), from all provisions of the Act. The Partnership will invest in limited partnerships that engage in the ownership and operation of housing for low and moderate income persons. (Rel. IC-18239 - July 17)

EQUITABLE LIFE FUNDING CORPORATION

A conditional order has been issued under Section 6(c) of the Investment Company Act on an application filed by Equitable Life Funding Corporation. The order permits applicant to sell certain debt instruments and use the proceeds to finance the business activities of its parent company, Equitable Life Assurance Society of the United States (Equitable), and certain companies controlled by Equitable. (Rel. IC-18243 - July 17)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

WITHDRAWAL GRANTED

An order has been issued granting the application of Dense-Pace Microsystems, Inc. to withdraw from listing and registration its Common Stock, No Par Value, on the Boston Stock Exchange. (Rel. 34-29441)

UNLISTED TRADING PRIVILEGES GRANTED

Orders have been issued granting 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: Pacific Stock Exchange - 2 issues (Rel. 34-29442); and Philadelphia Stock Exchange - 7 issues (Rel. 34-29443).

SIGNIFICANT NO-ACTION AND INTERPRETATIVE LETTERS

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 letter 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>
Ford Motor Company	July 18, 1991	Interpretive letter regarding Rule 16a-1(c)

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 NULL CORP, 777 SO HARBOUR ISLAND BOULEVARD STE 200, TAMPA, FL 33602 (813) 233-7005
- 100 (\$1,000) COMMON STOCK. 2,000,000 (\$7,400,000) COMMON STOCK. (FILE 33-41482-A -
JUL. 08) (BR. 14 - NEW ISSUE)

REGISTRATIONS CONTINUED

- S-18 KAYLA SATELLITE BROADCASTING NETWORK INC, 2857 EXECUTIVE DR, CLEARWATER, FL 34622
(813) 572-9209 - 400,000 (\$4,200,000) COMMON STOCK. 400,000 (\$2,600,000) COMMON STOCK.
(FILE 33-41561-A - JUL. 08) (BR. 7 - NEW ISSUE)
- S-1 TRINITY INVESTMENT CORP /DE, 950 THIRD AVE 27TH FLR, NEW YORK, NY 10022
(212) 888-5563 - 1,150,000 (\$5,750,000) COMMON STOCK. 100,000 (\$100)
WARRANTS, OPTIONS OR RIGHTS. 100,000 (\$600,000) COMMON STOCK. 1,250,000 (\$6,875,000)
COMMON STOCK. 1,250,000 (\$7,500,000) COMMON STOCK. UNDERWRITER: GKN SECURITIES CORP.
(FILE 33-41572 - JUL. 11) (BR. 14 - NEW ISSUE)
- S-1 ZEBRA TECHNOLOGIES CORP/DE, 333 CORPORATE WOODS PKWY, VERNON HILLS, IL 60061
(708) 634-6700 - 1,100,000 (\$15,400,000) COMMON STOCK. 2,166,000 (\$30,324,000)
COMMON STOCK. UNDERWRITER: BLAIR WILLIAM & CO, ROBINSON HUMPHREY CO INC. (FILE
33-41576 - JUL. 11) (BR. 10 - NEW ISSUE)
- S-8 PHP HEALTHCARE CORP, 4900 SEMINARY RD 12TH FLR, ALEXANDRIA, VA 22311 (703) 998-7808
- 781,250 (\$17,578,125) COMMON STOCK. (FILE 33-41577 - JUL. 11) (BR. 5)
- S-1 CARE GROUP INC, ONE HOLLOW LANE, LAKE SUCCESS, NY 11042 (516) 869-8383 - 361,068
(\$2,076,141) COMMON STOCK. (FILE 33-41578 - JUL. 11) (BR. 5)
- S-3 ENERGNORTH INC, 1260 ELM ST, P O BOX 329, MANCHESTER, NH 03105 (603) 625-4000 -
250,000 (\$4,000,000) COMMON STOCK. (FILE 33-41579 - JUL. 03) (BR. '8)
- S-6 INSURED MUNICIPAL INCOME TRUST & IN QU TAX EX TR MUL SR 154, 1001 WARRENVILLE RD,
LISLE, IL 60532 - 1,000 (\$1,020,000) UNIT INVESTMENT TRUST. DEPOSITOR:
VAN KAMPEN MERRITT INC. (FILE 33-41672 - JUL. 12) (BR. 18 - NEW ISSUE)
- S-6 INSURED MUNICIPALS INCOME TRUST & IN QU TAX EX TR MUL SR 155, 1001 WARRENVILLE RD,
LISLE, IL 60532 - 1,000 (\$1,020,000) UNIT INVESTMENT TRUST. DEPOSITOR:
VAN KAMPEN MERRITT INC. (FILE 33-41673 - JUL. 12) (BR. 18 - NEW ISSUE)
- S-6 INSURED MUNICIPALS INCOME TRUST & UN QU TAX EX TR MUL SR 156, 1001 WARRENVILLE,
LISLE, IL 60532 - 1,000 (\$1,020,000) UNIT INVESTMENT TRUST. DEPOSITOR:
VAN KAMPEN MERRITT INC. (FILE 33-41674 - JUL. 12) (BR. 18 - NEW ISSUE)
- S-6 INSURED MUNICIPALS INCOME TRUST IN QU TAX EX TR MUL SR 157, 1001 WARRENVILLE RD,
LISLE, IL 60532 - 1,000 (\$1,020,000) UNIT INVESTMENT TRUST. DEPOSITOR:
VAN KAMPEN MERRITT INC. (FILE 33-41675 - JUL. 12) (BR. 18 - NEW ISSUE)
- S-6 INSURED MUNICIPALS INCOME TRUST & IN QU TAX EX TR MUL SR 158, 1001 WARRENVILLE RD,
LISLE, IL 60532 - 1,000 (\$1,020,000) UNIT INVESTMENT TRUST. DEPOSITOR:
VAN KAMPEN MERRITT INC. (FILE 33-41676 - JUL. 12) (BR. 18 - NEW ISSUE)
- S-8 HOME OFFICE REFERENCE LABORATORY INC, 10310 W 84TH TERR, LENEXA, KS 66214
(913) 888-1770 - 300,000 (\$3,075,000) COMMON STOCK. (FILE 33-41681 - JUL. 11) (BR. 6)
- S-8 CITIZENS UTILITIES CO, HIGH RIDGE PK BLDG 3, P O BOX 3801, STAMFORD, CT 06905
(203) 329-8800 - 250,000 (\$6,343,750) COMMON STOCK. (FILE 33-41682 - JUL. 12) (BR. 7)
- S-8 WORCEN ENERGY RESOURCES LTD, 715 FIFTH AVE SOUTHWEST,
CALGARY ALBERTA CANADA T2P 2X7, A0 (403) 231-0111 - 2,600,000 (\$43,758,000)
COMMON STOCK. (FILE 33-41683 - JUL. 12) (BR. 4)
- S-8 NEWCOR INC, 3270 W BIG BEAVER RD, STE 430, TROY, MI 48084 (313) 643-7730 - 82,750
(\$703,375) COMMON STOCK. (FILE 33-41684 - JUL. 12) (BR. 10)
- S-3 BANPONCE CORP, 209 MUNOZ RIVERA AVE, HATO REY PUERTO RICO, PR 00918 (809) 765-9800
- 150,000,000 (\$150,000,000) STRAIGHT BONDS. (FILE 33-41686 - JUL. 12) (BR. 1)
- S-8 ASTROTECH INTERNATIONAL CORP /NEW, TWO CHATHAM CTR STE 240, PITTSBURGH, PA 15219
(412) 391-1896 - 228,838 (\$815,235.38) COMMON STOCK. (FILE 33-41687 - JUL. 12)
(BR. 6)

REGISTRATIONS CONTINUED

- S-3 ALCO STANDARD CORP, P O BOX 834, VALLEY FORGE, PA 19482 (215) 296-8000 - 292,864 (\$9,225,216) COMMON STOCK. (FILE 33-41689 - JUL. 12) (BR. 7)
- S-3 ALCO STANDARD CORP, P O BOX 834, VALLEY FORGE, PA 19482 (215) 296-8000 - 3,300,001 (\$103,950,031.50) COMMON STOCK. (FILE 33-41690 - JUL. 12) (BR. 7)
- S-3 UNITED WATER RESOURCES INC, 200 OLD HOOK RD, HARRINGTON PARK, NJ 07640 (201) 784-9434 - 1,000,000 (\$13,563,000) COMMON STOCK. (FILE 33-41693 - JUL. 12) (BR. 8)
- S-6 SALOMON BROTHERS MORTGAGE SECS UNIT INV TR CMO SERIES 1, 7 WORLD TRADE CENTER, C/O SALOMON BROTHERS INC, NEW YORK, NY 10048 (212) 783-5652 - INDEFINITE SHARES. DEPOSITOR: SALOMON BROTHERS INC. (FILE 33-41696 - JUL. 12) (BR. 17 - NEW ISSUE)
- S-8 DATUM INC, 1363 SO STATE COLLEGE BLVD, ANAHEIM, CA 92806 (714) 533-6333 - 250,000 (\$875,000) COMMON STOCK. (FILE 33-41709 - JUL. 12) (BR. 8)
- S-8 METROPOLITAN FINANCIAL CORP /DE/, 6800 FRANCE AVE SOUTH, MINNEAPOLIS, MN 55435 (612) 928-5000 - 400,000 (\$5,776,000) COMMON STOCK. (FILE 33-41711 - JUL. 12) (BR. 1)
- S-8 EPITOPE INC/OR/, 8505 SW CREEKSIDE PL, BEAVERTON, OR 97005 (503) 641-6115 - 1,767,895 (\$18,251,818) COMMON STOCK. (FILE 33-41712 - JUL. 11) (BR. 4)

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.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/% OWNED	CUSIP/ PRIOR%	FILING STATUS
AMOSKEAG CO	COM		113	03182510	
GABELLI FUND ET AL	13D	7/ 8/91	3.3	0.0	NEW
CEL COMMUNICATIONS INC	COM NEW		1,034	12515620	
RENAISSANCE CAP PRTRNS ET AL	13D	6/14/91	1.7	0.0	NEW

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
GULF RES & CHEM CORP INOCO PLC ET AL	COM 13D	7/12/91	0 0.0	40249610 35.1	UPDATE
IVAX CORP FROST PHILLIP ET AL	COM 13D	7/17/91	8,614 21.5	46582310 20.8	UPDATE
KELLER INDS LTD MORK DEMPSEY	ORD 13D	7/11/91	4,100 34.4	48766010 0.0	NEW
KERR GLASS MFG CORP GAMCO INVESTORS INC ET AL	COM 13D	7/12/91	1,178 32.1	49237610 30.9	UPDATE
KUSTOM ELECTRS INC SIMMONDS COMMUNICATION LTD	COM 13D	6/28/91	1,250 66.3	50134110 0.0	RVSION
MR COFFEE INC WORMS M M & CIE ET AL	COM 13D	7/16/91	1,920 23.9	60646010 0.0	NEW
NYCAL CORP INOCO PLC ET AL	COM 13D	7/12/91	4,150 25.1	67066010 25.1	UPDATE
PACIFIC AGRICULTURAL HLDGS ERIN INVESTMENTS	COM 13D	6/17/91	5,420 21.7	69376110 0.0	NEW
PEC ISRAEL ECONOMIC CORP ROTHSCHILD EDMOND DE ET AL	COM 13D	7/11/91	670 8.5	70509810 0.0	NEW
PINELANDS INC GAMCO INVESTORS INC ET AL	COM 13D	7/15/91	2,036 11.9	72308910 10.9	UPDATE
PIONEER FED BANCORP INC FELIX JOHN HENRY ET AL	COM 13D	5/ 8/91	136 5.5	72367010 0.0	RVSION
SCHEIB EARL INC GAMCO INVESTORS INC ET AL	COM 13D	7/12/91	805 17.6	80639810 16.6	UPDATE
SIRCO INTL CORP YAMAGUCHI YUTAKA ET AL	COM 13D	4/30/91	281 23.1	82963910 56.0	UPDATE
UNITED MERCHANTS & MFRS INC JESSELSON LUDWIG ET AL	COM 13D	5/13/91	1,016 11.2	91085810 5.0	RVSION
VARITY CORP GAMCO INVESTORS INC ET AL	COM 13D	7/15/91	16,453 6.6	92299210 5.3	UPDATE
XYTRONYX INC APPLEBY EDGAR O	COM 13D	7/15/91	340 9.9	98417510 8.9	UPDATE
ZEMEX CORP AVALON CORP ET AL	COM 13D	5/24/91	1,224 48.2	98991710 0.0	RVSION

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 for 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		
ADVANCED MICRO DEVICES INC	DE					X				07/16/91	
AGRISTAR INC	DE	X						X		07/11/91	
ALKERMES INC	PA				X					07/15/91	
ALLECO INC	MD				X					07/15/91	
ALLIED GROUP INC	IA				X	X				07/16/91	
AMALGAMATED INVESTMENT CORP	DE				X	X				07/15/91	
ANGELES CORP /CA/	CA				X					07/12/91	AMEND
ARDEN INTERNATIONAL KITCHENS INC	MN				X					06/27/91	
ASHTON TATE CORP	DE	X								07/09/91	
ATLANFED BANCORP INC	MD							X		03/31/91	AMEND
AUTO SWAB CORP	DE	X	X	X	X					05/31/91	
BAYLY CORP	DE	NO ITEMS								05/20/91	AMEND
BAYPORT RESTAURANT GROUP INC	FL				X					07/12/91	
BB&T FINANCIAL CORP	NC				X					07/15/91	
BIZMART INC	DE	X						X		07/17/91	
BLAZO CORP	DE			X	X					07/02/91	
BNY MASTER CREDIT CARD TRUST	DE				X	X				07/15/91	
BOSTON CAPITAL TAX CREDIT FUND LTD PARTM	DE				X	X				08/11/91	
CALIFORNIA BANCSHARES INC	DE	X				X				06/30/91	
CAMBREX CORP	DE	X	X	X	X					07/01/91	
CAPITOL BANCORP LTD	MI				X					07/15/91	
CENTURY PROPERTIES FUND XIV	CA	X				X				07/02/91	
CHASE MANHATTAN CREDIT CARD TRUST 1990-A					X	X				07/17/91	
CHASE MANHATTAN CREDIT CARD TRUST 1991-A	DE				X	X				07/15/91	
CHEVY CHASE EXTENDIBLE CREDIT CARD TRUST	MD				X	X				07/15/91	
CHIPPEWA RESOURCES CORP/CO	CO	X								07/14/91	
CHOCK FULL O MUTS CORP	NY							X		06/21/91	AMEND
CHRONODYNAMICS LTD	DE			X						07/02/91	
CITIBANK SOUTH DAKOTA NA STANDARD CREDIT		NO ITEMS								03/15/91	
CITIZENS & SOUTHERN 1989 A GRANTOR TRUST	GA				X	X				07/11/91	
COCA COLA ENTERPRISES INC	DE					X				07/16/91	
COLORADO NATIONAL BANKSHARES INC	CO				X					07/15/91	
COMPUDYNE CORP	PA				X					07/15/91	
CORCAP INC	NV	X	X	X						07/15/91	

REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
CPC INTERNATIONAL INC	DE				X	X				07/11/91	
CRESTED CORP	CO				X					06/26/91	
CRYOTECH INDUSTRIES INC	FL				X					07/12/91	
DATAGUARD RECOVERY SERVICES INC	KY			X						07/10/91	
DERAND REAL ESTATE INVESTMENT TRUST	MA						X			05/24/91	AMEND
DISCOVER CARD TRUST 1990 A	DE				X	X				07/15/91	
DISCOVER CARD TRUST 1990 B	DE				X	X				07/15/91	
DISCOVER CARD TRUST 1990 D	DE				X	X				07/15/91	
DISCOVER CARD TRUST 1990 E	DE				X	X				07/15/91	
ELLISON RAY MORTGAGE ACCEPTANCE CORP	TX				NO ITEMS					03/28/91	
ELXSI CORP /DE/	DE			X			X			07/16/91	
EMPLOYEE BENEFIT PLANS INC	DE				X					03/11/91	AMEND
ENTERTAINMENT EQUITY CORPORATION	TX			X						07/13/91	
ENZOW INC	DE				X					06/11/91	
ESPERO ENERGY CORP	WY				X					06/26/91	
FALCON CLASSIC CABLE INCOME PROPERTIES L	CA						X			05/02/91	AMEND
FBS MORTGAGE CORP	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MOR PA THR CERT SERIES	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORT PAS THR CERT SERI	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PAS THR CERT	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PASS THR CERT	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PASS THR CERT	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PASS THR CERT	NV				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PASS THR CERT	NE				NO ITEMS					07/10/91	
FBS MORTGAGE CORP MORTGAGE PASS THR CERT	NV				NO ITEMS					07/10/91	
FIRST CHICAGO CORP	DE					X				07/15/91	
FMC CORP	DE					X				07/16/91	
FNB ROCHESTER CORP	NY				X	X				07/15/91	
GC INTERNATIONAL INC /CA	CA				X					07/10/91	
GOLDEN WEST FINANCIAL CORP /DE/	DE				X	X				07/15/91	
HARLEY DAVIDSON INC	DE				X	X				06/28/91	
HARLEYSVILLE NATIONAL CORP	PA				X	X				07/15/91	
HASBRO INC	RI						X			05/07/91	AMEND
HIGHLAND SUPERSTORES INC	MI		X		X	X				06/21/91	
HORIZON GOLD CORP	CO		X							08/29/90	AMEND
HORMEL GEORGE A & CO	DE				X					06/27/91	
HOSPOSABLE PRODUCTS INC	NY				NO ITEMS					02/04/91	
ICN PHARMACEUTICALS INC /DE/	DE			X			X			05/14/91	AMEND
INTECH INC	CA					X				07/01/91	
INTELOGIC TRACE INC	NY					X				07/16/91	
INTERNATIONAL BANKCARD SERVICES CORP	DE				X		X			07/01/91	
KAPPA NETWORKS INC	NJ				X	X	X			07/11/91	
KYSOR INDUSTRIAL CORP/MI	MI				X	X				07/01/91	
L M CAPITAL INC	CO				X	X				07/10/91	
LATOKA INC /TX	TX						X			02/28/91	AMEND
LORAIN TELECOM CORP	DE		X	X		X	X			06/30/91	
MAGNA GROUP INC	DE				X		X			07/15/91	
MAJOR REALTY CORP	DE					X				07/10/91	
MANUFACTURED HOMES INC	NC				X					07/05/91	
MARTECH USA INC	DE				X		X			07/16/91	
MASCOTT CORP	NJ					X				07/16/91	
MBNA CREDIT CARD TRUST 1990-A					NO ITEMS					05/13/91	
MEMOREX CORP /DE/	DE				X	X				07/16/91	
MEMOREX TELEX CORP	DE				X	X				07/16/91	
MEMOREX TELEX N V	DE				X	X				07/16/91	

NAME OF ISSUER	STATE CODE	BK ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
MERRILL LYNCH & CO INC	DE					X	X			07/16/91	
MID AMERICAN WASTE SYSTEMS INC	DE	X	X					X		07/15/91	
MINNESOTA POWER & LIGHT CO	MN					X				07/09/91	
MONTANA PRECISION MINING LTD	WA					X	X			07/10/91	
MUELLER INDUSTRIES INC	DE			X				X		07/10/91	
MULTNOMAH KENNEL CLUB	OR	X								07/04/91	
MUNSGWEAR INC	DE			X				X		07/03/91	
NATIONAL INSURANCE GROUP /CA/	CA		X					X		07/01/91	
NEW YORK TELEPHONE CO	NY							X		07/12/91	
NORTH LILY MINING CO	UT					X	X			07/15/91	
NORTHERN STATES FINANCIAL CORP /DE/	DE		X					X		07/01/91	
NORTHGATE COMPUTER CORP	MN	X								04/16/91	
NORTHWEST ACQUISITIONS INC/MN/	MN					X		X		07/11/91	
NORWEST AUTOMOBILE TRUST 1990 A							X	X		07/15/91	
NOVA PHARMACEUTICAL CORP	DE						X	X		06/28/91	
OKLAHOMA GAS & ELECTRIC CO	OK						X	X		07/16/91	
PACIFICORP FINANCIAL SERVICES INC	OR		X			X	X			07/03/91	
POLYDYNE INDUSTRIES INC	CO		X							07/10/91	
PONDER INDUSTRIES INC	DE		X					X		07/01/91	
PRICE COMMUNICATIONS CORP	NY					X				07/15/91	
RADON TESTING CORP OF AMERICA INC	NY					X				04/24/91	AMEND
RCSB 1989-A GRANTOR TRUST	NY					X				07/15/91	
RCSB 1991-A GRANTOR TRUST	NY					X				07/15/91	
REGAL BELOIT CORP	DE		X					X		07/16/91	
REPUBLIC FEDERAL SAVINGS & LOAN ASSOCIAT	CA						X	X		06/25/91	
RINI REGO SUPERMARKETS INC	OH						X			06/30/91	
RISER FOODS INC /DE/	DE						X			06/30/91	
ROCHESTER COMMUNITY SAVINGS BANK	NY						X			07/15/91	
SAFEGUARD SCIENTIFICS INC	PA							X		04/30/91	AMEND
SCHWAB CHARLES CORP	DE		X					X		07/01/91	
SENSOR CONTROL CORP	DE		X					X		07/15/91	
SHAMMUT NATIONAL 1988 A GRANTOR TRUST								X		07/01/91	
SIERRA CAPITAL REALTY TRUST IV CO	MO					X	X			07/12/91	
SIERRA CAPITAL REALTY TRUST VI CO	MO					X	X			07/12/91	
SIERRA CAPITAL REALTY TRUST VII CO	MO					X	X			07/12/91	
SIERRA CAPITAL REALTY TRUST VIII CO	MO					X	X			07/12/91	
SIERRA REAL ESTATE EQUITY TRUST 82	CA					X	X			07/12/91	
SIERRA REAL ESTATE EQUITY TRUST 83	CA					X	X			07/12/91	
SIERRA REAL ESTATE EQUITY TRUST 84 CO	MO					X	X			07/12/91	
SOUTH CAROLINA ELECTRIC & GAS CO	SC						X			07/15/91	
SPI PHARMACEUTICALS INC	DE		X					X		05/15/91	AMEND
SUMMIT TECHNOLOGY INC	MA						X			06/28/91	
THOUSAND TRAILS INC	WA		X							06/30/91	
TRUST AMERICA SERVICE CORP	FL	X	X			X	X			07/15/91	
TUCSON ELECTRIC POWER CO	AZ						X			07/16/91	
U S GOLD CORP	CO							X		02/13/91	AMEND
UNITED ENVIRONMENTAL CORP	NV						X			07/01/91	
UNITED FOODS INC/DE	DE		X					X		06/26/91	
UNITED REALTY GROUP LP	DE							X		04/18/91	AMEND
USA WASTE SERVICES INC	OK		X					X		07/02/91	
VIEJO BANCORP	CA						X			07/16/91	
VYSTAR GROUP INC	UT						X	X		06/28/91	
WELLS FARGO & CO	DE							X		07/16/91	