

sec news digest

Issue 92-246

December 22, 1992

COMMISSION ANNOUNCEMENTS

JOY GAINES THOMPSON APPOINTED ACTING REGIONAL ADMINISTRATOR IN PHILADELPHIA

Chairman Breeden announced today the appointment of Joy Gaines Thompson to the position of Acting Regional Administrator of the Commission's Philadelphia Regional Office. Ms. Thompson currently is an Assistant Regional Administrator in the Commission's Philadelphia office. Ms. Thompson will serve as Acting Regional Administrator until the position is filled on a permanent basis. (Press Rel. 92-47)

SEC TO CLOSE EARLY

The Commission will close on Thursday, December 24, 1992 at 1:30 p.m., in keeping with provisions of an executive order issued by the President on December 18, 1992.

TRADING SUSPENSIONS

TRADING SUSPENSION IN SANYO INDUSTRIES, INC.

The Commission announced, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act), the temporary suspension of over-the-counter trading of the securities of Sanyo Industries, Inc. (Sanyo), a Delaware corporation located in Long Island City, New York, for a ten business day period commencing at 9:30 A.M. (EST), December 21, 1992 and terminating at 11:59 p.m. (EST) on January 5, 1993.

Trading has been suspended in view of questions that have been raised about the adequacy and accuracy of publicly disseminated information concerning among other things the identity of persons having control of Sanyo and the beneficial ownership of its securities.

Any broker or dealer or other persons who has any information which may relate to this matter should contact the Securities and Exchange Commission's Chicago Regional Office at (312) 353-7390. (Rel. 34-31623)

CIVIL PROCEEDINGS

CIVIL ACTION AGAINST HAROLD SAHLEN, ET AL.

The Commission announced that on December 21 it filed a complaint in the United States District Court for the Southern District of Florida against Harold Sahlen, Nelson Logal, Lawrence Bodden, Theodore Leinweber, Aarif Dahod, the former senior managers of Sahlen & Associates, Inc. (SAI), and John Kuczek. The complaint alleges that the defendants variously violated Section 17(a) of the Securities Act, Section 10(b) of the Exchange Act and Rules 10b-5, 13b2-1 and 13b2-2 thereunder, and aided and abetted violations of Sections 13(a), 13(b)(2)(A), 13(b)(2)(B) and 14(a) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13, 14a-3 and 14a-9 thereunder. The complaint seeks to enjoin permanently the defendants and to bar Sahlen and Logal from serving as an officer or director of a public company pursuant to Section 21(d)(2) of the Exchange Act. Simultaneous with the filing of the complaint, and without admitting or denying the Commission's allegations, Bodden, Dahod, Leinweber and Logal consented to the entry of the requested injunctions.

The complaint alleges that the defendants engaged in a fraudulent scheme to inflate materially the revenue and earnings reported by SAI during a period from June 1985 through February 1989 and took steps to conceal the fraudulent scheme from SAI's auditors. The revenue inflation scheme allowed SAI to create the appearance that it had transformed itself from a company on the brink of bankruptcy in 1985 to a company with quarterly revenues of more than \$45 million within four years. [SEC v. Harold Sahlen, et al., Civil Action No. 92-7257, Zloch, S.D. Fla.] (LR-13480; AAE Rel. 436)

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 MISTER JAY FASHIONS INTERNATIONAL INC, 448 WEST 16TH ST, NEW YORK, NY 10011
(212) 391-2272 - 1,000,000 (\$6,040,000) COMMON STOCK. (FILE 33-55548-NY - DEC. 07)
(BR. 7 - NEW ISSUE)
- S-18 RENT WAY INC, 17 WEST 10TH ST, ERIE, PA 16501 (814) 455-0941 - 805,000 (\$5,635,000)
COMMON STOCK. 70,000 (\$70) WARRANTS, OPTIONS OR RIGHTS. 70,000 (\$539,000)
COMMON STOCK. UNDERWRITER: STARR SECURITIES INC. (FILE 33-55562-NY - DEC. 08)
(BR. 5 - NEW ISSUE)
- S-3 CONAGRA INC /DE/, ONE CONAGRA DR, OMAHA, NE 68102 (402) 595-4000 - 450,000,000
(\$450,000,000) STRAIGHT BONDS. (FILE 33-55626 - DEC. 14) (BR. 4)

REGISTRATIONS CONTINUED

- S-8 FORSCHNER GROUP INC, 151 LONG HILL CROSS ROADS, SHELTON, CT 06484 (203) 929-6391 - 118,000 (\$1,344,020) COMMON STOCK. (FILE 33-55628 - DEC. 14) (BR. 9)
- S-3 ALLIANCE PHARMACEUTICAL CORP, 3040 SCIENCE PARK RD, SAN DIEGO, CA 92121 (619) 558-4300 - 66,183 (\$876,924.75) COMMON STOCK. (FILE 33-55630 - DEC. 14) (BR. 4)
- S-8 SPHINX PHARMACEUTICALS CORP, TWO UNIVERSITY PL, P O BOX 52330, DURHAM, NC 27707 (919) 489-0909 - 1,293,300 (\$10,023,075) COMMON STOCK. (FILE 33-55632 - DEC. 14) (BR. 4)
- S-1 MATHSOFT INC, 201 BROADWAY, CAMBRIDGE, MA 02139 (617) 577-1017 - 2,875,000 (\$34,500,000) COMMON STOCK. UNDERWRITER: ALEX BRWOWN & SONS INC, ROBERTSON STEPHENS & CO. (FILE 33-55658 - DEC. 11) (BR. 10 - NEW ISSUE)
- S-6 NATIONAL MUNICIPAL TRUST SERIES 156, 199 WATER ST, PRUDENTIAL SECURITIES INC, NEW YORK, NY 10292 - 1,539 (\$1,600,560) UNIT INVESTMENT TRUST. DEPOSITOR: PRUDENTIAL SECURITIES INC. (FILE 33-55664 - DEC. 11) (BR. 16 - NEW ISSUE)
- S-6 NATIONAL MUNICIPAL TRUST MULTISTATE SERIES 57, 199 WATER ST, C/O PRUDENTIAL SECURITIES INC, NEW YORK, NY 10292 - 1,539 (\$1,600,560) UNIT INVESTMENT TRUST. (FILE 33-55666 - DEC. 11) (BR. 16 - NEW ISSUE)
- S-6 NATIONAL MUNICIPAL TRUST SERIES 157, 199 WATER ST, C/O PRUDENTIAL SECURITIES INC, NEW YORK, NY 10292 - 1,539 (\$1,600,560) UNIT INVESTMENT TRUST. DEPOSITOR: PRUDENTIAL SECURITIES INC. (FILE 33-55668 - DEC. 11) (BR. 16 - NEW ISSUE)
- N-1A THIRD AVENUE SERIES FUNDS INC, 767 THIRD AVE, NEW YORK, NY 10017 (800) 443-1021 - INDEFINITE SHARES. UNDERWRITER: WHITMAN M J. (FILE 33-55672 - DEC. 11) (BR. 17 - NEW ISSUE)
- S-8 PENOBSCOT SHOE CO, 450 NORTH MAIN ST, OLD TOWN, ME 04468 (207) 827-4431 - 75,000 (\$426,562) COMMON STOCK. (FILE 33-55700 - DEC. 14) (BR. 7)
- S-4 CONTEL NORTH INC, 19845 NORTH U S 31, WESTFIELD, IN 46074 (317) 896-6464 - 904,076 (\$50,050,130) PREFERRED STOCK. (FILE 33-55704 - DEC. 14) (BR. 7 - NEW ISSUE)
- S-8 VINTAGE PETROLEUM INC, 4200 ONE WILLIAMS CTR, TULSA, OK 74172 (918) 592-0101 - 100,000 (\$1,269,000) COMMON STOCK. (FILE 33-55706 - DEC. 15) (BR. 3)
- S-3 NOVACARE INC, 2570 BLVD OF THE GENERALS, P O BOX 928, VALLEY FORGE, PA 19482 (215) 631-9300 - 115,000,000 (\$115,000,000) CONVERTIBLE DEBENTURES AND NOTES. (FILE 33-55710 - DEC. 14) (BR. 6)
- S-3 ALLIED GROUP INC, 701 FIFTH AVE, DES MOINES, IA 50391 (515) 280-4211 - 1,150,000 (\$36,512,500) COMMON STOCK. (FILE 33-55714 - DEC. 15) (BR. 10)
- S-3 RJR NABISCO INC, 1301 AVE OF THE AMERICAS, NEW YORK, NY 10019 (212) 258-5600 - 2,000,000,000 (\$2,000,000,000) STRAIGHT BONDS. (FILE 33-55716 - DEC. 15) (BR. 3)
- S-2 STI GROUP INC, 4 STAMFORD FORUM 7TH FL, P O BOX 120007, STAMFORD, CT 06912 (203) 964-8600 - 100,000,000 (\$100,000,000) STRAIGHT BONDS. UNDERWRITER: DONALDSON LUFKIN & JENRETTE. (FILE 33-55718 - DEC. 15) (BR. 9)
- S-3 TENNECO INC /DE/, TENNECO BLDG, HOUSTON, TX 77002 (713) 757-2131 - 550,000 (\$20,075,000) COMMON STOCK. (FILE 33-55720 - DEC. 15) (BR. 4)
- S-8 MOBILE TELECOMMUNICATION TECHNOLOGIES CORP, 200 S LAMAR ST, SECURITY CENTRE S BUILDING, JACKSON, MS 39201 (601) 944-1300 - 2,500,000 (\$34,218,750) COMMON STOCK. (FILE 33-55722 - DEC. 15) (BR. 8)

REGISTRATIONS CONTINUED

- F-3 FINNISH EXPORT CREDIT LTD, ETELAESPLANADI 8, SF-00130 HELSINKI FINLAND, H9
(212) 573-6007 - 700,000,000 (\$700,000,000) FOREIGN GOVERNMENT AND AGENCY DEBT. (FILE
33-55724 - DEC. 15) (BR. 12)
- S-8 BERKLEY W R CORP, 165 MASON ST, GREENWICH, CT 06836 (203) 629-2880 - 1,750,000
(\$77,875,000) COMMON STOCK. (FILE 33-55726 - DEC. 15) (BR. 9)
- S-11 CHASE MORTGAGE FINANCE CORP, ONE CHASE MANHATTAN PLZ, C/O A HARDY EUBANKS III,
NEW YORK, NY 10081 (212) 552-1358 - 3,000,000,000 (\$3,000,000,000)
PASS-THROUGH MORTGAGE-BACKED CERTIFICATE. (FILE 33-55728 - DEC. 15) (BR. 11)
- S-8 SOUTHERN ELECTRONICS CORP, 4916 N ROYAL ATLANTA DR, TUCKER, GA 30084 (404) 491-8962
- 638,000 (\$13,398,000) COMMON STOCK. (FILE 33-55730 - DEC. 15) (BR. 9)
- S-1 TUCSON ELECTRIC POWER CO, 220 W 6TH ST, P O BOX 711, TUCSON, AZ 85701 (602) 622-6661
- 92,416,128 (\$352,336,488) COMMON STOCK. (FILE 33-55732 - DEC. 15) (BR. 8)
- S-1 LIFE USA HOLDING INC /MN/, STE 600 INTERCHANGE N BLDG, 300 S HWY 169, MINNEAPOLIS,
MN 55426 (612) 546-7386 - 616,666 (\$3,699,996) COMMON STOCK. (FILE 33-55738 - DEC. 14)
(BR. 9)
- S-8 VONS COMPANIES INC, 618 MICHILLINDA AVE, ARCADIA, CA 91007 (818) 821-7000 - 225,000
(\$6,084,000) COMMON STOCK. (FILE 33-55744 - DEC. 15) (BR. 1)
- S-8 BASE TEN SYSTEMS INC, NUMBER ONE ELECTRONICS DR, TRENTON, NJ 08619 (609) 586-7010 -
811,000 (\$3,761,425) COMMON STOCK. (FILE 33-55752 - DEC. 15) (BR. 8)
- S-8 STERLING FINANCIAL CORP /WA/, N 120 WALL ST, SPOKANE, WA 99201 (509) 458-2884 -
593,750 (\$6,160,156) COMMON STOCK. (FILE 33-55754 - DEC. 15) (BR. 1)
- S-8 STERLING FINANCIAL CORP /WA/, N 120 WALL ST, SPOKANE, WA 99201 (509) 458-2884 -
35,000 (\$363,125) COMMON STOCK. (FILE 33-55756 - DEC. 15) (BR. 1)

ACQUISITION OF SECURITIES

Companies and individuals must report to the Commission within ten days on Schedule 13D if after the acquisition of equity securities of a public company their beneficial interest therein exceeds five percent. Persons eligible to use the short form (Schedule 13G) may in lieu of filing a Schedule 13D file a Schedule 13G within 45 days after the end of the calendar year in which the person became subject to Section 13(d)(1). Companies and individuals making a tender offer must have on file at the time the tender offer commences a Schedule 14D-1.

Below is a list of recent filings of Schedules 13D and 14D, which includes the following information: Column 1 - the company purchased (top), and the name of the purchaser; Column 2 - the type of security purchased; Column 3 - the type of form filed; Column 4 - the date the transaction occurred; Column 5 - the current number of shares (in 000's) owned (top) and the current percent owned; Column 6 - the CUSIP number (top) and the percent owned, and Column 7 - the status of the filing, i.e., new, update or revision.

ACQUISITIONS

NAME AND CLASS OF STOCK/OWNER	EVENT FORM	SHRS(000)/ DATE	CUSIP/ %OWNED	FILING PRIORX	STATUS
NDE ENVIRONMENTAL CORP SPEARS BENZAK SALOMON&FARRELL	COM 13D	8/21/92	9,658 61.6	62888210 18.9	UPDATE
NEWMONT MNG CORP SPECIAL PURPOSE ET AL	COM 13D	12/14/92	26,571 39.0	65163910 48.8	UPDATE
PORTEC INC BEN DOV ZOHAR ET AL	COM 13D	12/ 8/92	0 0.0	73620210 11.0	UPDATE
PUBLICKER INDS INC WEIL R ASSOC LP ET AL	COM 13D	12/ 7/92	830 5.7	74463510 0.0	NEW
ROSS COSMETICS DISTR CTRS SHETH MAHENDRA ET AL	COM 13D	12/ 3/92	4,420 66.8	77824210 66.8	UPDATE
SPECTRASCIENCE BUCKLAND CHAN	COM 13D	11/19/92	1,320 13.2	84799610 17.6	UPDATE
VICON INDS INC KATZ MICHAEL DAVID ET AL	COM 13D	12/10/92	219 7.9	92581110 6.7	UPDATE
XTRA CORP MEZZANINE LENDING ASSOC ET AL	COM 13D	12/ 3/92	1,780 30.3	98413810 24.1	UPDATE
ZEUS COMPONENTS INC NEWBY STEVEN T	COM 13D	12/ 6/92	152 5.6	98999010 0.0	NEW
ACCEL INTL CORP CHASE INS HLDGS CORP	COM 13D	12/ 1/92	1,823 41.2	00429910 41.2	UPDATE
ACCEL INTL CORP RANGER INSURANCE	COM 13D	12/ 1/92	1,823 41.2	00429910 34.0	UPDATE
AURORA ENVIRONMENTAL BLUMENFELD MICHAEL J	COM 13D	12/16/92	247 5.0	05163410 8.4	UPDATE
CALUMET BANCORP INC CENRO CORPORATION ET AL	COM 13D	12/ 7/92	152 6.5	13138610 5.3	UPDATE
ENVIRONMENTAL DIAGNOSTICS IN LINDLEY J THOMAS SR	COM PAR 13D	\$0.15 EC 12/ 9/92	397 11.6	29390740 11.7	UPDATE
ENVIRONMENTAL DIAGNOSTICS IN LINDLEY W CLARKE	COM PAR 13D	\$0.15 EC 12/ 8/92	291 8.5	29390740 8.6	UPDATE
FIRST COLONY CORP ETHYL CORP	COM 13D	12/ 7/92	39,600 80.3	31974110 0.0	NEW
FIRST MICH CAP CORP BAKER LOUIS C ET AL	COM 13D	12/15/92	980 37.8	32086210 37.5	UPDATE
FLEXSTEEL INDS INC HUGHES MARY LOU REVOCABLE TR	COM 13D	11/24/92	152 2.1	33938210 2.5	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
FROZEN FOOD EXPRESS INDS INC WELLER EDGAR O ET AL	COM 13D	12/16/92	1,321 14.5	35936010 0.0	NEW
FURRS/BISHOPS INC LEVENSON MICHAEL J	COM CL B 13D	12/ 7/92	7,975 70.4	36111520 70.4	UPDATE
GTECH HLDGS CORP AXA ET AL	COM 13D	12/17/92	14,907 35.4	40051810 51.9	UPDATE
HOME FED BANCORP MO INC DIERBURG FOUR LP	COM 13D	12/14/92	70 5.0	43693310 5.0	UPDATE
HOME FED BANCORP MO INC FIRST BANKS INC	COM 13D	12/14/92	70 5.0	43693310 5.0	UPDATE
HORIZON FINL SVCS INC NORDRUK INVMNT ET AL	COM 13D	12/ 6/92	157 9.5	44099110 11.3	UPDATE
INSITUFORM GROUP LIMITED PARKWOOD LTD ET AL	COM 13D	12/ 9/92	10,720 100.0	45766310 18.4	UPDATE
INSITUFORM TECHNOLOGIES INC RINGWOOD LTD ET AL	CLASS A 13D	12/ 9/92	1,901 13.7	45766710 6.5	UPDATE
LAMONTS CORP HANCOCK JOHN MUT LIFE ET AL	COM 13D	10/30/92	8,718 98.1	51362810 7.1	UPDATE
LASERSIGHT INC WILLIAMS JONNIE R ET AL	COM 13D	12/ 7/92	1,538 75.5	51792410 0.0	NEW
MENTOR CORP MINN FIDELITY INTL LTD	COM 13D	12/ 9/92	517 4.9	58718810 6.0	UPDATE
MENTOR CORP MINN FMR CORP	COM 13D	12/ 9/92	517 4.9	58718810 6.0	UPDATE
MYERS L E CO GROUP GRUBER JON D ET AL	COM 13D	12/ 8/92	136 5.5	62845610 6.7	UPDATE
OMNICORP LTD O'CONNOR BRIAN D ET AL	COM 13D	12/ 8/92	1,193 17.3	68192110 0.0	NEW
PAMRAPO BANCORP INC REICH & TANG INC	COM 13D	12/17/92	187 10.8	69773810 12.2	UPDATE
QUANTUM CORP FMR CORP	COM 13D	12/ 9/92	5,519 12.7	74790610 11.1	UPDATE
RESOURCE GENERAL CORP T R SPORT INC ET AL	COM 13D	12/ 7/92	136 12.6	76121010 9.8	UPDATE
REVCO D S INC NEW EMBRY TALTON R ET AL	COM 13D	12/15/92	5,375 15.1	76133910 15.1	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
RIVERSIDE GROUP INC SCHULTZ FREDERICK H	COM 13D	12/10/92	287 5.1	76913510 0.0	NEW
ROADMASTERS INDS INC ITIN THOMAS W ET AL	COM 13D	11/ 2/92	2,624 9.1	76972710 7.4	RVISION
ROSS COSMETICS DISTR CTRS FREITAS ROSS A ET AL	COM 13D	12/ 7/92	465 7.0	77824210 0.0	NEW
ST GEORGE METALS INC ROBERTSON C B III	COM 13D	11/ 4/92	2,349 14.6	78955410 9.2	UPDATE
SOMANETICS CORP MUER THOMAS O	COM 13D	11/30/92	806 7.8	83444510 9.1	UPDATE
SOLAR FINL SVCS INC VANDER CORP	COM NEW 13D	12/15/92	190 4.9	83499820 8.5	UPDATE
SOUTHWALL TECHNOLOGIES INC LOCKHEED CORP	COM 13D	10/19/92	0 0.0	84490910 0.0	NEW
SYNERCOM TECHNOLOGY INC STEEL PARTNERS LP ET AL	COM 13D	12/15/92	447 7.8	87191010 6.3	UPDATE
TODD SHIPYARDS CORP BAIRD BRENT D ET AL	COM 13D	12/ 7/92	647 5.4	88903910 0.0	NEW
AMERICAN BIODYNE INC MEDCO CONTAINMENT SVCS	COM 13D	12/18/92	10,000 100.0	02499610 22.2	UPDATE
BERLITZ INTL INC MENTOR PARTNERS LP	COM 13D	12/ 9/92	1,151 6.0	08490010 0.0	NEW
CHALLENGER INTL LTD OCEAN ENERGY LTD ET AL	COM 13D	10/29/92	747 8.6	15758210 0.0	NEW
CHICAGO DOCK & CANAL TR CUNDILL PETER & ASSOC LTD	SH BEN INT 13D	12/10/92	396 6.8	16733910 0.0	NEW
CIRCADIAN INC GRUBER JON D ET AL	COM 13D	12/11/92	7,012 29.8	17253110 0.0	NEW
ENERGY SVC INC THORNE CARL F	COM 13D	11/23/92	4,644 3.8	29271910 4.7	UPDATE
FIRST HARRISBURG BANCOR INC KEYSTONE INDEPENDENT TR ET AL	COM 13D	12/16/92	95 9.9	32048410 9.0	UPDATE
FIRST HARRISBURG BANCOR INC RUBICON TRUST	COM 13D	12/16/92	95 9.9	32048410 0.0	NEW
HOUSE FABRICS INC KELSO MANAGEMENT CO ET AL	COM 13D	12/11/92	877 6.1	44175810 7.2	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
INSITUFORM TECHNOLOGIES INC	CLASS A		1,537	45766710	
INTERSTATE PROPERTIES	13D	12/ 9/92	11.0	0.0	NEW
DYNATRONICS LASER CORP	COM		400	46790810	
COOK DONALD V	13D	10/29/92	5.2	0.0	NEW
DYNATRONICS LASER CORP	COM		839	46790810	
CULLIMORE KELVYN H JR	13D	12/10/92	11.0	0.0	NEW
DYNATRONICS LASER CORP	COM		539	46790810	
LOESER EDWARD A	13D	12/10/92	7.0	0.0	NEW
MARIETTA CORP	COM		335	56763410	
FIDELITY INTL LTD	13D	12/10/92	9.3	8.3	UPDATE
MARIETTA CORP	COM		335	56763410	
FMR CORP	13D	12/10/92	9.3	8.3	UPDATE
MATTHEWS INTL CORP	COM		75	57720099	
HAUBER WILLIAM M	13D	12/10/92	12.0	19.2	UPDATE
MATTHEWS INTL CORP	COM		49	57720099	
PARKER JAMES L	13D	12/10/92	7.9	12.4	UPDATE
MILES HOMES INC	COM		4,880	59926810	
DEGEORGE PETER R ET AL	13D	12/10/92	59.9	0.0	NEW
PARLIAMENT HILL CORP	COM		9,736	70163210	
DAVIS J MORTON ET AL	13D	12/ 2/92	86.5	89.8	UPDATE
PROFESSIONAL BANCORP	COM		117	74311210	
LEVIN DON S	13D	12/18/92	14.6	16.7	UPDATE
SALOMON PHIBRO OIL TR	UNIT BEN INT		1,800	79599510	
BEAR STEARNS & CO	13D	12/15/92	11.0	10.0	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		
ABC BANCORP	GA								X	10/01/92	AMEND
ABRAXAS PETROLEUM CORP	NV								X	10/09/92	AMEND
ACC CORP	DE	NO ITEMS								10/21/92	AMEND
ACME ELECTRIC CORP	NY					X				12/08/92	
ACXION CORP	DE					X				09/11/92	AMEND
ADMAR GROUP INC	FL							X		10/01/92	AMEND
ADVANTA CREDIT CARD MASTER TRUST						X	X			12/07/92	
ALLIANCE BANCORPORATION /AK/	AK					X				11/25/92	
AMCOR CAPITAL CORP	DE				X					11/02/92	
AMCORE FINANCIAL INC	NV	X					X			11/30/92	
AMERICAN HEALTHCORP INC /DE	DE	X					X			11/30/92	
AMERICAN MEDICAL TECHNOLOGIES INC	DE							X		12/09/92	
AVALON CORP	MD				X					12/01/92	
AVECOR CARDIOVASCULAR INC	MN	X					X			12/01/92	
AZUSA VALLEY WATER CO	CA				X					11/18/92	
BAMBERGER POLYMERS INC	DE				X	X				11/16/92	AMEND
BARNETT BANKS INC	FL	X					X			12/07/92	
BB&T FINANCIAL CORP	NC									12/16/92	AMEND
BEAR STEARNS & CO INC					X	X				12/15/92	AMEND
BELL SPORTS CORP	DE				X	X				12/11/92	
BERLITZ INTERNATIONAL INC	NY	NO ITEMS								05/07/00	
BICOASTAL CORP	DE			X	X					12/04/92	
CAPITOL HOME EQUITY LOAN TRUST 1991-1	MD					X				11/25/92	
CAPSTEAD MORTGAGE CORP	MD	X	X	X						12/02/92	
CENTRAL LIFE ASSURANCE CO	IA			X	X					12/01/92	
CENTRAL PENNSYLVANIA FINANCIAL CORP	PA			X	X					11/25/92	
CHICAGO DOCK & CANAL TRUST	IL			X						11/30/92	
CINCINNATI BELL INC /OH/	OH			X	X					12/08/92	
CITIBANK SOUTH DAKOTA NA NATIONAL CREDIT		NO ITEMS								09/15/92	
CITIBANK SOUTH DAKOTA NA NATIONAL CREDIT		NO ITEMS								10/19/92	
CITIBANK SOUTH DAKOTA NA NATIONAL CREDIT		NO ITEMS								10/19/92	
CITIBANK SOUTH DAKOTA NA NATIONAL CREDIT		NO ITEMS								10/19/92	
CITIBANK SOUTH DAKOTA NA STANDARD CREDIT	DE							X		10/19/92	
COLONIAL CREDIT CARD TRUST 1992-A				X	X					12/07/92	
COMPTRONIX CORPORATION	DE			X	X					12/08/92	
CONCORD CAMERA CORP	NJ			X						12/11/92	
CROWN ENERGY CORP	UT					X				09/30/92	AMEND
DATAWATCH CORP	DE					X				09/20/92	AMEND
DEL ELECTRONICS CORP	NY					X				11/09/92	AMEND
EASEL CORP	MA					X				09/29/92	AMEND
EL PASO ELECTRIC CO /TX/	TX				X	X				12/08/92	
EMERSON ELECTRIC CO	MO					X				10/01/92	AMEND
ENZON INC	DE	NO ITEMS								12/08/92	
FEDDERS CORP /DE	DE					X				09/28/92	AMEND
FILTERTEK DE PUERTO RICO INC	DE			X						12/07/92	
FILTERTEK INC/DE	DE			X						12/07/92	
FLEET FINANCIAL GROUP INC /RI/	RI			X	X					12/07/92	
FLEET MORTGAGE SECURITIES INC	RI			X	X					11/24/92	
GENERAL PUBLIC UTILITIES CORP /PA/	PA									12/07/92	
GEORGIA POWER CO	GA									12/10/92	
GLOBESAT HOLDING CORP	UT			X						12/07/92	
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA	NO ITEMS								11/25/92	

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NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA									11/25/92	
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA									11/25/92	
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA									11/25/92	
GMAC MORTGAGE CORP OF IOWA MORT PAS THR	PA									11/25/92	
GULFSIDE INDUSTRIES LTD								X		12/03/92	
GULL LABORATORIES INC /UT/	UT									06/30/92	AMEND
GYRODYNE COMPANY OF AMERICA INC	NY							X		11/28/92	
HADSON CORP	DE							X		11/30/92	
HEALTHCARE SERVICES GROUP INC	PA							X		12/11/92	
HEALTHVEST	MD							X		09/30/92	AMEND
HENLEY INTERNATIONAL INC	TX							X		12/02/92	
HUMANA INC	DE									12/16/92	
INFOTECHNOLOGY INC	DE							X	X	08/31/92	
INTEGRATED CIRCUIT SYSTEMS INC	PA							X	X	11/30/92	
INTERFIRST BANKCORP INC	MI								X	12/08/92	
INTERNATIONAL MOVIE GROUP /DE/	DE								X	12/08/92	
IPS HEALTH CARE INC	DE								X	12/14/92	
JILLIANS ENTERTAINMENT CORP	FL								X	12/10/92	
JMB INCOME PROPERTIES LTD IV	IL							X	X	12/01/92	
L A ENTERTAINMENT INC	NV							X	X	07/02/92	
LEHMAN PASS THROUGH SECURITIES INC	DE							X	X	11/15/92	
LEUCADIA NATIONAL CORP	NY								X	12/14/92	
LONE STAR STEAKHOUSE & SALOON INC	DE								X	12/09/92	
LORD ABBOTT INC	CO			X	X				X	12/04/92	
MAGELLAN PETROLEUM CORP /DE/	DE								X	12/03/92	
MBNA AMERICA BA NATIONAL ASSOC DOVER CRE									X	12/14/92	
MBNA AMERICA BK NATIONAL ASSO MBNA CREDI									X	12/14/92	
MBNA AMERICA BK NATIONAL ASSOC MBNA CRED	DE								X	12/14/92	
MBNA AMERICA BK NATIONAL ASSOC MBNA CRED									X	12/14/92	
MBNA AMERICA BK NATIONAL ASSOC MBNA CRED	NY								X	12/14/92	
MBNA AMERICA BK NATIONAL ASSOC MBNA CRED									X	12/14/92	
MBNA AMERICA BK NATIONAL ASSOC MBNA CRED									X	12/14/92	
MBNA AMERICA BK NATL ASSOC MBNA MASTER C									X	12/14/92	
MBNA CORP	MD								X	11/30/92	
MEDITRUST INC	MA								X	03/04/92	AMEND
MELLON BANK CORP	PA								X	12/11/92	
MERRILL LYNCH CORPORATE PASS THROUGH SEC	DE								X	12/14/92	
METROPOLITAN EDISON CO	PA									12/07/92	
MIDWEST COMMUNICATIONS CORP /DE/	DE								X	11/30/92	
MLH INCOME REALTY PARTNERSHIP	NY								X	11/30/92	
MMR HOLDING CORP	DE								X	11/19/92	
MRI MEDICAL DIAGNOSTICS INC	CO								X	11/20/92	
NAHAMA & WEAGANT ENERGY CO	CA								X	10/14/92	AMEND
NEOLENS INC	FL								X	11/25/92	
NETWORK IMAGING CORP	DE								X	11/23/92	
NEW ENGLAND TELEPHONE & TELEGRAPH CO	NY									12/09/92	
NIAGARA CORP	FL								X	04/20/92	
NOVACON CORP	DE								X	12/08/92	
PHARMAKINETICS LABORATORIES INC	MD								X	12/04/92	
POLYDEX PHARMACEUTICALS LTD/BAHAMAS									X	11/30/92	
POTOMAC EDISON CO	MD								X	12/15/92	
PRESIDENTIAL LIFE CORP	NY								X	12/11/92	
PRESIDIO OIL CO	DE								X	12/10/92	
PRISM GROUP INC /FL/	FL								X	12/14/92	
PRUDENTIAL BANK & TRUST CO									X	11/16/92	

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PUBLIC SERVICE CO OF NEW MEXICO	NM					X				12/11/92	
PUBLIC SERVICE ENTERPRISE GROUP INC	NJ									12/17/92	
PUROFLOW INC	DE				X	X				12/08/92	
RAD SAN INC	FL		X	X		X				12/08/92	
RANCON DEVELOPMENT FUND VI L P	CA		X							12/10/92	
REPUBLIC CAPITAL GROUP INC	WI				X	X				12/07/92	
ROSS COSMETICS DISTRIBUTION CENTERS INC	DE				X	X				12/04/92	
SAGE ANALYTICS INTERNATIONAL INC	DE				X					10/16/92	
SARATOGA BRANDS INC	NY				X	X				10/19/92	
SEARS CREDIT ACCOUNT MASTER TRUST I	NY				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1989 A	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1989 B	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1989 C	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1989 D	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1989 E	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1990 A	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1990 B	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1990 C	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1990 D	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1990 E /NEW/	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1991-A	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1991-B	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1991-C	IL				X	X				12/15/92	
SEARS CREDIT ACCOUNT TRUST 1991-D	IL				X	X				12/15/92	
SEARS MOR SEC CORP INDV RT ADJ RT MOR PA	DE				X	X				11/30/92	
SEARS MORT SEC CORP MU CL MO PA TH CE SE	DE				X	X				11/30/92	
SEARS MORTGAGE SEC COR MUL CLA PA THR CE	DE				X	X				11/30/92	
SEARS MORTGAGE SEC CORP MU CL MO PA TH C	DE				X	X				11/30/92	
SECOM GENERAL CORP	DE				X					12/10/92	
SECURITY PAC ACC COR MAN HOU CON SE SU P	DE					X				11/30/92	
SECURITY PAC ACC COR MAN HOU CON SE SU P	DE					X				11/30/92	
SECURITY PAC ACC COR MAN HOU CON SEN SUB							X			11/30/92	
SECURITY PACIFIC HOME EQUITY TRUST 1991-	CA				X					12/10/92	
SOUTH POINTE ENTERPRISES INC	FL			X		X				11/05/92	AMEND
SPECIALTY CHEMICAL RESOURCES INC	DE				X	X				12/09/92	
SUPERMAIL INTERNATIONAL INC	UT				X					12/12/92	
SYNBIOTICS CORP	CA									06/26/92	AMEND
SYNTECH INTERNATIONAL INC	DE				X					02/18/92	AMEND
TELEMATICS INTERNATIONAL INC /FL/	DE				X		X			12/07/92	
TRIBUNE SWAB FOX COMPANIES INC	DE						X			09/30/92	AMEND
TUCSON ELECTRIC POWER CO	AZ				X					12/15/92	
UNIROYAL CHEMICAL ACQUISITION CORP	NJ					X	X			12/09/92	
UNIVERSAL HOLDING CORP	NY						X	X		12/08/92	
VALUE HEALTH INC / CT	DE				X		X			12/01/92	
VILLAGE GREEN BOOKSTORE INC	NY									10/30/92	
VMS NATIONAL PROPERTIES JOINT VENTURE	IL					X				11/13/92	
WHARF RESOURCES LTD								X		10/09/92	AMEND
WHITE ACQUISITION GROUP INC	NM					X				12/11/92	
WRT ENERGY CORP			X	X		X	X			11/05/92	
ZEOS INTERNATIONAL LTD	MN					X	X			12/14/92	
ADVANCED MICRO DEVICES INC	DE					X				12/15/92	
ALCAN ALUMINIUM LTD /NEW						X	X			12/16/92	
AMERICAN AIRLINES INC	DE					X	X			12/17/92	
AMETECH INC	OK		X				X			12/02/92	

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AMR CORP	DE				X	X				12/17/92	
AURORA ELECTRONICS INC	DE					X				10/15/92	AMEND
BNY MASTER CREDIT CARD TRUST	DE				X	X				12/15/92	
BOLAR PHARMACEUTICAL CO INC	NY				X					12/14/92	
CIMCO INC /DE/	DE	X	X							12/05/92	
COLUMBIA GAS SYSTEM INC	DE				X	X				12/17/92	
CONSOLIDATED EDISON CO OF NEW YORK INC	NY				X	X				12/15/92	
COOPER DEVELOPMENT CO	DE				X	X				12/03/92	
DEP CORP	DE				X	X				12/11/92	
EARTHWORM INC	NY				X					12/11/92	
ELLISON RAY MORTGAGE ACCEPTANCE CORP	TX	X			X					11/25/92	
FORD MOTOR CO	DE				X	X				12/16/92	
GREAT AMERICAN COMMUNICATIONS CO	FL				X					12/09/92	
HMO AMERICA INC	NV				X	X				12/01/92	
HOMESTYLE BUFFET INC	FL				X	X				12/15/92	
INTELLIGENT ELECTRONICS INC	PA				X	X				12/03/92	
INVESTORS GNMA MORTGAGE BACKED SECURITIE	MD				X	X				12/09/92	
K N ENERGY INC	KS				X	X				12/15/92	
MCDONNELL DOUGLAS CORP	MD				X					12/14/92	
MOLECULAR BIOSYSTEMS INC	DE				X					11/18/92	
NAVISTAR FINANCIAL CORP	DE				X	X				12/11/92	
OHIO BELL TELEPHONE CO	OH				X	X				12/10/92	
OHIO BELL TELEPHONE CO	OH				X					12/16/92	
OMEGA ENVIRONMENTAL INC	DE				X	X				11/30/92	
PHOENIX NBC PLAZA LTD	TX					X				12/15/92	
PRUDENTIAL HOME MORTGAGE SECURITIES COMP	DE				X	X				10/25/92	
RESOURCE RECYCLING TECHNOLOGIES INC	DE	X				X				12/02/92	
RULE INDUSTRIES INC	MA				X					12/15/92	
SOUTHSIDE BANCSHARES CORP	MO				X					12/08/92	
SPECIALTY CHEMICAL RESOURCES INC	DE				X	X				12/14/92	
ST PAUL BANCORP INC	DE				X	X				12/17/92	
STORER COMMUNICATIONS INC	DE	X			X	X				12/02/92	
TIME WARNER INC	DE					X				12/10/92	
TREATS ENTERPRISES INC	DE				X					09/29/92	
VITALINK PHARMACY SERVICES INC	DE	X				X				12/02/92	