

SEC NEWS DIGEST

Issue 97-35

February 21, 1997

ENFORCEMENT PROCEEDINGS

SETTLEMENT IN RULE 102(E) PROCEEDING AGAINST PHILIP GREIFELD, CPA

On February 20, the Commission announced that it settled administrative proceedings instituted pursuant to Rule 102(e) of the Commission's Rules of Practice against Philip Greifeld, CPA, finding that he engaged in improper professional conduct.

The Commission's Order finds that Greifeld engaged in improper professional conduct in connection with the 1991 audit of A.S. Goldmen & Co., Inc. (Goldmen) and the 1991 and 1992 audits of Middlegate Securities, Ltd. in several respects. First, his participation in the audits of both clients was not sufficient for him to assure that proper audit procedures required by generally accepted auditing standards (GAAS) were employed. Specifically, Greifeld failed to comply with several of the tenets of GAAS, including all of the standards of field work and the requirement that he exercise due care in the performance of the audit. Second, he failed to comply with Rule 17a-5, 17 C.F.R. § 240.17a-5, and GAAS when he did not perform reasonable procedures to ensure that another accountant working with him was independent during the 1991 audit of Goldmen. Third, he was not at the time he signed the audit reports registered as an accountant as required by Rule 17a-5(f).

Without admitting or denying the findings, Greifeld agreed to the entry of an Order pursuant to Rule 102(e) denying him the privilege of appearing or practicing before the Commission as an accountant, with the right to reapply after two years as a preparer or reviewer, or person responsible for the preparation or review, of financial statements, and after five years as an independent accountant, subject to the conditions set forth in the Order. (Rel. 34-38316; AAE Rel. 888)

INVESTMENT COMPANY ACT RELEASES

PENNSYLVANIA MUTUAL FUND

A notice has been issued giving interested persons until March 14 to request a hearing on an application filed by Pennsylvania Mutual Fund for an order under Section 8(f) of the Investment Company Act declaring that applicant has ceased to be an investment company. (Rel. IC-22519 - February 19)

NATIONWIDE LIFE INSURANCE COMPANY, ET AL.

An order has been issued pursuant to Section 26(b) of the Investment Company Act to Nationwide Life Insurance Company, Nationwide Fidelity Advisor Variable Account (Separate Account) and Fidelity Investments Institutional Services Company, Inc. permitting the substitution of shares of certain portfolios of the Variable Insurance Products Funds and the Variable Insurance Products Funds II for shares of certain funds of the Fidelity Advisor Annuity Fund currently held by the Separate Account. (Rel. IC-22520 - February 20)

PARTNERS INCOME FUND

A notice has been issued giving interested persons until March 17 to request a hearing on an application filed by Partners Income Fund for an order under Section 6(b) of the Investment Company Act. The requested order would amend a condition of a prior order to permit the employer of certain employees' securities companies to invest in those companies on terms no more favorable than those available to eligible employees. (Rel. IC-22521 - February 20)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGES

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-97-10) relating to the distribution of information concerning the availability of the NASD Regulation, Inc. Public Disclosure Program. Publication is expected in the Federal Register during the week of February 24. (Rel. 34-38291)

The American Stock Exchange filed a proposed rule change (SR-Amex-96-44) to adopt rules to permit the trading of options on securities representing interests in open-end, exchange-listed investment companies that hold securities constituting or based on an index or a portfolio of securities. On January 16, 1997, the Exchange filed Amendment No. 1 to the proposal. On February 19, 1997, the Exchange filed Amendment No. 2 to the proposed rule change. Publication of the notice is expected in the Federal Register during the week of February 24. (Rel. 34-38308)

The Government Securities Clearing Corporation filed a proposed rule change (SR-GSCC-96-14) that will eliminate the ability of GSCC's interdealer broker netting members to trade with certain nonmembers identified on GSCC's grandfather list. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38302)

The MBS Clearing Corporation filed a proposed rule change (SR-MBSCC-96-08) to explicitly state that MBSCC has a lien on all property placed in its possession by its participants. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38314)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGES

The Philadelphia Depository Trust Company filed a proposed rule change (SR-Philadep-96-23), which became effective upon filing, consolidating and restating a schedule of fees and charges. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38305)

The Stock Clearing Corporation of Philadelphia filed a proposed rule change (SR-SCCP-96-13), which became effective upon filing, consolidating and restating a schedule of fees and charges. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38306)

A proposed rule change (SR-Amex-97-04) filed by the American Stock Exchange to list options on The de Jager Year 2000 Index has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38307)

APPROVAL OF PROPOSED RULE CHANGES

The Commission approved a proposed rule change submitted by the National Association of Securities Dealers (SR-NASD-96-54) relating to reconfirmation and pricing services. (Rel. 34-38309)

The Commission approved a proposed rule change submitted by the American Stock Exchange (SR-AMEX-96-36) relating to the policy of the Exchange in regard to information obtained pursuant to the SEC's Memorandum of Understanding with the Commissione Nazionale per le Societa e la Borsa. (Rel. 34-38310; IS-1054)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission issued a notice of filing of and granted accelerated approval to a proposed rule change filed by the Chicago Board Options Exchange (SR-CBOE-96-77) relating to the policy of the CBOE in regard to information obtained pursuant to the SEC's Memorandum of Understanding with the Commissione Nazionale per le Societa e la Borsa. (Rel. 34-38311; IS-1055)

The Commission granted accelerated approval to a proposed rule change (SR-PTC-96-06) filed by the Participants Trust Company authorizing the release of transaction and other data relating to participants. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38313)

WITHDRAWAL GRANTED

An order has been issued granting the application of Gundle/SLT Environmental, Inc. to withdraw from listing and registration its Common Stock, \$0.01 Par Value, on the American Stock Exchange. (Rel. 34-38317)

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.

- F-6 TELEFONOS DE MEXICO SA DE CV /ADR/, ONE MARINE MIDLAND CENTER,
C/O MARINE MIDLAND BANK, BUFFALO, NY 14203 (716) 841-2424 - 20,000,000
(\$1,000,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6408 -
FEB 07) (BR 99 - NEW ISSUE)
- SB-2 TAKE-TWO INTERACTIVE SOFTWARE INC, 575 BROADWAY, 6TH FLOOR, NEW YORK, NY
10012 (212) 941-2988 - 1,840,000 (\$9,200,000) COMMON STOCK 1,856,000
(\$206,400) WARRANTS, OPTIONS OR RIGHTS 1,856,000 (\$10,320,000)
COMMON STOCK 160,000 (\$160) WARRANTS, OPTIONS OR RIGHTS (FILE 333-6414
- FEB 10) (BR 7 - NEW ISSUE)
- F-1 LOGITECH INTERNATIONAL SA, 6505 KAISER DR, C/O LOGITECH INC, FREMONT, CA
94555 (510) 795-8500 - 310,500 (\$56,625,885)
DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6424 - FEB 11) (BR 3
- NEW ISSUE)
- S-8 BORAL LIMITED, 20TH FLR NORWICH HOUSE 6 10 OCONNELL ST,
SYDNEY NSW 2000 AUST, C3 - 1,600,000 (\$3,824,000) COMMON STOCK (FILE
333-6426 - FEB 10) (BR 6)
- F-6 IONA TECHNOLOGIES LTD /ADR/, 60 WALL ST,
C/O MORGAN GUARANTY TRUST CO OF NEW YORK, NEW YORK, NY 10260 (212) 648-3250
- 30,000,000 (\$1,500,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE
333-6428 - FEB 12) (BR. 99 - NEW ISSUE)
- SB-2 CASH TECHNOLOGIES INC, 1434 WEST 11TH STREET, LOS ANGELES, CA 90015
(213) 745-2000 - 1,035,000 (\$6,986,250) COMMON STOCK 90,000 (\$90)
WARRANTS, OPTIONS OR RIGHTS 90,000 (\$668,250) COMMON STOCK (FILE
333-6434 - FEB 12) (BR 9 - NEW ISSUE)
- S-8 IPL ENERGY INC, 31ST FL BOW VALLEY SQ 2, 205 5TH AVE SW,
CALGARY ALBERTA CANADA, A0 T2P 2 (403) 231-3900 - 250,000 (\$7,593,750)
COMMON STOCK (FILE 333-6436 - FEB 12) (BR. 4)

F-6 CROWN LTD /ADR/, 48 WALL ST, C/O BANK OF NEW YORK, NEW YORK, NY 10286 - 250,000 (\$1,250,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6438 - FEB 12) (BR 99 - NEW ISSUE)

SB-2 DOWNSTREAM INC \DSI\, 6337 HIGHLAND DR, C/O BARRY A ELLSWORTH, SALT LAKE CITY, UT 84121 (801) 567-1196 - 4,000,000 (\$200,000) COMMON STOCK (FILE 333-6440 - FEB 12) (BR 9 - NEW ISSUE)

F-6 JULIUS MEINL INTERNATIONAL AKTIENGESELLSCHAFT /ADR/, 48 WALL ST, C/O BANK OF NEW YORK, NEW YORK, NY 10286 (212) 815-1727 - 10,000,000 (\$500,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6442 - FEB. 12) (BR 99 - NEW ISSUE)

S-8 CADBURY SCHWEPPES PUBLIC LTD CO, 25 BERKELEY SQUARE, LONDON W1X 6HT ENGLAND, X0 (203) 968-7905 - 6,000,000 (\$47,520,000) FOREIGN COMMON STOCK (FILE 333-6444 - FEB 13) (BR 2)

F-3 PACIFIC DUNLOP LTD, 101 COLLINS ST - LEVEL 41, MELBOURNE, VICTORIA 3000 AUSTRALIA, C3 (302) 658-7581 - 500,000,000 (\$500,000,000) STRAIGHT BONDS (FILE 333-6472 - FEB 10) (BR 5)

S-1 RWD TECHNOLOGIES INC, 10480 LITTLE PATUXENT PARKWAY, SUITE 1200, COLUMBIA, MD 21044 (410) 730-4377 - \$41,400,000 COMMON STOCK (FILE 333-21779 - FEB 14) (BR 6 - NEW ISSUE)

S-8 PROCTER & GAMBLE CO, ONE PROCTER & GAMBLE PLZ, CINCINNATI, OH 45202 (513) 983-1100 - 1,000,000 (\$61,687,500) COMMON STOCK (FILE 333-21783 - FEB 14) (BR 4)

S-4 MATTEL INC /DE/, 333 CONTINENTAL BLVD, EL SEGUNDO, CA 90245 (310) 252-2000 - 37,549,763 (\$424,781,694) COMMON STOCK 19,320,000 (\$188,370,000) PREFERRED STOCK (FILE 333-21785 - FEB 14) (BR 5)

S-3 BEACON PROPERTIES CORP, 50 ROWES WHARF, BOSTON, MA 02110 (617) 330-1400 - 1,125,809 (\$38,699,684) COMMON STOCK (FILE 333-21787 - FEB 14) (BR 8)

S-8 TELEMALL COMMUNICATIONS INC/NV, 1601 E FLAMINGO STE 18, STEVE ETZIG, LAS VEGAS, NV 89119 (800) 772-1973 - 691,000 (\$96,740) COMMON STOCK (FILE 333-21789 - FEB 14) (BR 5)

S-8 WESTMARK GROUP HOLDINGS INC, 355 N E FIFTH AVE, STE 4, DELRAY BEACH, FL 33483 (561) 243-8010 - 25,000 (\$28,750) COMMON STOCK (FILE 333-21791 - FEB 14) (BR 8)

S-3 EAGLEMARK INC, 150 SOUTH WACKER DR STE 3020, CHICAGO, IL 60606 (312) 696-5380 - 1,000,000 (\$1,000,000) EQUIPMENT TRUST CERTIFICATES (FILE 333-21793 - FEB 13) (BR. 8 - NEW ISSUE)

S-8 CHECKFREE CORP \GA\, 4411 EAST JONES BRIDGE RD, NORCROSS, GA 33092 (614) 825-3000 - 1,000,000 (\$14,625,000) COMMON STOCK (FILE 333-21795 - FEB 14) (BR 6)

S-6 NUVEEN TAX FREE UNIT TRUST SERIES 924, 333 W WACKER, CHICAGO, IL 60606 (312) 917-7786 - INDEFINITE SHARES (FILE 333-21797 - FEB 14) (NEW ISSUE)

S-8 CHECKFREE CORP \GA\, 4411 EAST JONES BRIDGE RD, NORCROSS, GA 33092 (614) 825-3000 - 2,369,300 (\$34,651,013) COMMON STOCK (FILE 333-21799 - FEB 14) (BR. 6)

S-8 WASTEMASTERS INC, 11940 COMAN RD, WALDRON, MI 49288 (517) 286-6555 - 2,000,000 (\$531,600) COMMON STOCK (FILE 333-21801 - FEB 14) (BR 2)

S-3 AEROFLEX INC, 35 S SERVICE RD, PLAINVIEW, NY 11803 (516) -75-2-23 - 275,000 (\$1,204,500) COMMON STOCK. (FILE 333-21803 - FEB 14) (BR 6)

S-8 CHEVRON CORP, 575 MARKET STREET, SAN FRANCISCO, CA 94105 ((41) 5) -894- - 2,191,750 (\$150,000,000) COMMON STOCK (FILE 333-21805 - FEB 14) (BR 4)

S-8 CHEVRON CORP, 575 MARKET STREET, SAN FRANCISCO, CA 94105 ((41) 5) -894- - 1,095,890 (\$75,000,000) COMMON STOCK (FILE 333-21807 - FEB 14) (BR 4)

S-8 CHEVRON CORP, 575 MARKET STREET, SAN FRANCISCO, CA 94105 (41) 5) -894-
- 292,237 (\$20,000,000) COMMON STOCK (FILE 333-21809 - FEB. 14) (BR. 4)

S-3 NETWORK LONG DISTANCE INC, 525 FLORIDA STREET, BATON ROUGE, LA 70806
(504) 343-3125 - 2,528,887 (\$22,127,762) COMMON STOCK. (FILE 333-21811 -
FEB 14) (BR 3)

S-1 BELLWETHER EXPLORATION CO, 1221 LAMAR ST STE 1600, HOUSTON, TX 77010
(713) 650-1025 - 5,606,250 (\$49,054,688) COMMON STOCK 100,000,000
(\$100,000,000) STRAIGHT BONDS. (FILE 333-21813 - FEB. 14) (BR 4)

S-8 SYMMETRICOM INC, 85 W TASMAN DR, SAN JOSE, CA 95134 (408) 943-9403 -
467,102 (\$8,299,141 37) COMMON STOCK (FILE 333-21815 - FEB. 14) (BR 3)

S-8 SUNRISE ASSISTED LIVING INC, 9401 LEE HIGHWAY, STE 300, FAIRFAX, VA
22031 (703) 273-7500 - 1,100,000 (\$30,250,000) COMMON STOCK (FILE
333-21817 - FEB 14) (BR 1)

S-4 LDM TECHNOLOGIES INC, 2500 EXECUTIVE HILLS DR, AUBURN HILLS, MI 48326
(810) 858-2800 - 110,000,000 (\$110,000,000) STRAIGHT BONDS (FILE
333-21819 - FEB 14) (BR 6 - NEW ISSUE)

S-1 IMC MORTGAGE CO, 3450 BUSCHWOOD PARK DR, SUITE 250, TAMPA, FL 33618
(813) 932-2211 - 8,050,000 (\$150,937,500) COMMON STOCK. (FILE 333-21823 -
FEB 14) (BR 8)

S-8 DIGNITY PARTNERS INC, 1700 MONTGOMERY ST, STE 250, SAN FRANCISCO, CA
54111 (415) 394-9467 - 350,000 (\$913,282) COMMON STOCK (FILE 333-21825 -
FEB 14) (BR 8)

S-8 DIGNITY PARTNERS INC, 1700 MONTGOMERY ST, STE 250, SAN FRANCISCO, CA
94111 (415) 394-9467 - 75,000 (\$195,704) COMMON STOCK (FILE 333-21827 -
FEB 14) (BR 8)

S-3 INTERNATIONAL POST LTD, 545 FIFTH AVE, NEW YORK, NY 10017 (212) 687-4000
- 441,441 (\$1,765,764) COMMON STOCK (FILE 333-21829 - FEB 14) (BR 5)

S-8 FROZEN FOOD EXPRESS INDUSTRIES INC, 1145 EMPIRE CENTRAL PLACE, DALLAS,
TX 75247 (214) 630-8090 - 1,500,000 (\$13,875,000) COMMON STOCK (FILE
333-21831 - FEB 14) (BR 5)

S-8 IKOS SYSTEMS INC, 19050 PRUNERIDGE AVE, CUPERTINO, CA 95014
(408) 255-4567 - 450,000 (\$11,193,750) COMMON STOCK (FILE 333-21833 -
FEB 14) (BR 3)

S-3 ROLLINS TRUCK LEASING CORP, ONE ROLLINS PLAZA, 2200 CONCORD PIKE,
WILMINGTON, DE 19803 (302) 426-2700 - 200,000,000 (\$200,000,000)
STRAIGHT BONDS (FILE 333-21835 - FEB 14) (BR 5)

S-3 JONES MEDICAL INDUSTRIES INC /DE/, P.O BOX 46903, 1945 CRAIG RD,
ST LOUIS, MO 63146 (314) 576-6100 - 75,000 (\$2,737,500) COMMON STOCK.
(FILE 333-21837 - FEB 14) (BR. 1)

S-3 CONTIFINANCIAL CORP, 277 PARK AVE, NEW YORK, NY 10172 (212) 207-2822 -
6,440,000 (\$219,797,200) COMMON STOCK. (FILE 333-21839 - FEB 14) (BR. 8)

S-8 SILVER DINER DEVELOPMENT INC /MD/, 11806 ROCKVILLE PIKE, NEWTON, MA
02160 (617) 630-4400 - 300,000 (\$1,387,500) COMMON STOCK. (FILE 333-21841
- FEB 14) (BR 2)

S-4 COMMERCE BANCSHARES INC /MO/, 1000 WALNUT, KANSAS CITY, MO 64106
(816) 234-2000 - 1,048,493 (\$19,282,000) COMMON STOCK (FILE 333-21843 -
FEB 14) (BR 7)

S-8 CASTELLE \CA\, 3255-3 SCOTT BLVD, SANTA CLARA, CA 95054 (408) 496-0474
- 59,337 (\$90,192 24) COMMON STOCK (FILE 333-21845 - FEB 14) (BR 9)

S-8 DUPONT PHOTOMASKS INC, 100 TEXAS AVE, ROUND ROCK, TX 78664
'512' 244-0024 - 3,650,000 (\$149,947,432 69) COMMON STOCK (FILE
333-21847 - FEB 14) (BR 5)

S-4 CHRYSLER CORP /DE, 1000 CHRYSLER DR, CIMS 485 11 51, AUBURN HILLS, MI

48326 (810) 576-5741 - 500,000,000 (\$500,000,000) STRAIGHT BONDS (FILE 333-21849 - FEB 14) (BR 5)

S-8 UNITED TECHNOLOGIES CORP /DE/, UNITED TECHNOLOGIES BLDG,
ONE FINANCIAL PLZ, HARTFORD, CT 06101 (203) 728-7000 - 4,000,000
(\$283,500,000) COMMON STOCK (FILE 333-21851 - FEB 14) (BR 5)

S-8 UNITED TECHNOLOGIES CORP /DE/, UNITED TECHNOLOGIES BLDG,
ONE FINANCIAL PLZ, HARTFORD, CT 06101 (203) 728-7000 - 12,000,000
(\$850,500,000) COMMON STOCK (FILE 333-21853 - FEB 14) (BR 5)

S-8 UNITED WISCONSIN SERVICES INC /WI, 401 W MICHIGAN ST, MILWAUKEE, WI
53203 (414) 226-6900 - 2,150,000 (\$52,679,434) COMMON STOCK. (FILE 333-21857 - FEB 14) (BR 1)

S-4 JUDGE GROUP INC, TWO BALA PLAZA, SUITE 800, BALA CYNWYD, PA 19004
(610) 667-1199 - 75,000 (\$825,000) COMMON STOCK (FILE 333-21859 - FEB 14) (BR 3)

S-8 FIRST ENTERTAINMENT INC, 1380 LAWRENCE ST STE 1400, DENVER, CO 80204
(303) 592-1235 - 250,000 (\$125,000) COMMON STOCK (FILE 333-21861 - FEB 14) (BR 5)

S-1 GULF ISLAND FABRICATION INC, GULF ISLAND FABRICATION INC, P O BOX 310,
HOUMA, LA 70361 (504) 872-2100 - 2,300,000 (\$36,800,000) COMMON STOCK
(FILE 333-21863 - FEB 14) (NEW ISSUE)

S-3 HARTFORD LIFE INC, HARTFORD LIFE INC, 200 HOPMEADOW STREET, SIMSBURY, CT
06089 (860) 843-7716 (FILE 333-21865 - FEB 14) (BR 1)

S-3 TENET HEALTHCARE CORP, 3820 STATE STREET, SANTA BARBARA, CA 93105
(805) 563-7000 - 305,172 (\$7,858,179) COMMON STOCK (FILE 333-21867 - FEB 14) (BR 1)

S-1 FINE HOST CORP, 3 GREENWICH OFFICE PARK, GREENWICH, CT 06831
(203) 629-4320 - 223,000 (\$5,407,750) COMMON STOCK (FILE 333-21869 - FEB 14) (BR 2)

S-8 CADUS PHARMACEUTICAL CORP, 777 OLD SAW MILL RIVER ROAD, TARRYTOWN, NY
10591 (914) 345-3344 - 1,536,286 (\$12,120,570) COMMON STOCK (FILE 333-21871 - FEB 14) (BR 1)

S-3 FIRST INDUSTRIAL LP, 150 N WACKER DR, STE 150, CHICAGO, IL 60606
(312) 704-9000 (FILE 333-21873 - FEB 14) (NEW ISSUE)

S-8 ADVANCED RADIO TELECOM CORP, 500 108TH AVE NE, SUITE 2600, BELLEVUE, WA
98004 (206) 688-8700 - 1,475,000 (\$15,173,446) COMMON STOCK (FILE 333-21875 - FEB 14) (BR 3)

S-8 ALZA CORP, 950 PAGE MILL RD, PO BOX 10950, PALO ALTO, CA 94303
(415) 494-5000 - 3,500,000 (\$102,321,875) COMMON STOCK (FILE 333-21877 - FEB 14) (BR 1)

S-2 ELECTRONIC RETAILING SYSTEMS INTERNATIONAL INC, 372 DANBURY RD, WILTON,
CT 06897 (203) 761-7900 - 147,312 (\$13,274,284) COMMON STOCK
WARRANTS, OPTIONS OR RIGHTS (FILE 333-21879 - FEB 14) (BR 6)

S-1 JTS CORP, 166 BAYPOINTE PARKWAY, SAN JOSE, CA 95134 (408) 468-1800 -
17,000,000 (\$51,000,000) COMMON STOCK (FILE 333-21881 - FEB 14) (BR 3)

S-1 VOICETEK CORP, 19 ALPHA ROAD, CHELMSFORD, MA - 2,875,000 (\$34,500,000)
COMMON STOCK (FILE 333-21883 - FEB 14)

S-3 FIRST INDUSTRIAL REALTY TRUST INC, 150 N WACKER DR, STE 150, CHICAGO, IL
60606 (312) 704-9000 - 1,633,993 (\$48,202,794) COMMON STOCK (FILE 333-21887 - FEB 14) (BR 8)

S-8 ANTARES RESOURCES CORP, 100 QUENTIN ROOSEVELT BLVD, STE 202,
GARDEN CITY, NY 11530 (516) 683-8116 - 1,120,000 (\$1,540,000) COMMON STOCK
(FILE 333-21889 - FEB 14) (BR 4)

S-4 ELECTRONIC RETAILING SYSTEMS INTERNATIONAL INC, 372 DANBURY RD, WILTON,
CT 06897 (203) 761-7900 - \$33,333,268 33 STRAIGHT BONDS (FILE 333-21893 -

FEB 14) (BR 6)

- S-8 SCHNITZER STEEL INDUSTRIES INC, 3200 NW YEON AVE, P O BOX 10047,
PORTLAND, OR 97210 (503) 224-9900 - 825,000 (\$22,996,875) COMMON STOCK.
(FILE 333-21895 - FEB 14) (BR 2)
- S-6 FIRST TRUST SPECIAL SITUATIONS TRUST SERIES 189,
C/O NIKE SECURITIES L P , 1001 WARRENVILLE ROAD, LISLE, IL 60532
(708) 241-4141 - INDEFINITE SHARES (FILE 333-21897 - FEB. 14) (NEW ISSUE)
- F-1 MED EMERG INTERNATIONAL INC, 2550 ARGENTINA ROAD SUITE 205,
MISSISSAUGA ONTARIO, A6 0000 (905) 858-1368 - 4,812,500 (\$14,662,500)
FOREIGN COMMON STOCK (FILE 333-21899 - FEB. 14) (NEW ISSUE)
- S-3 INTERNATIONAL LEASE FINANCE CORP, 1999 AVE OF THE STARS 39TH FL,
LOS ANGELES, CA 90067 (310) 788-1999 - 2,000,000,000 (\$2,000,000,000)
STRAIGHT BONDS (FILE 333-21901 - FEB. 14) (BR 7)
- S-1 SUN BANCORP INC /NJ/, 226 LANDIS AVENUE, VINELAND, NJ 08360
(609) 691-7700 - 1,150,000 (\$28,750,000) PREFERRED STOCK (FILE 333-21903
- FEB 14) (BR 9)
- S-3 CRESCENT REAL ESTATE EQUITIES INC, 900 THRID AVENUE, SUITE 1800,
NEW YORK, NY 10022 (212) 836-4216 (FILE 333-21905 - FEB 14) (BR 8)
- SB-2 PATCOMM CORP, 7 FLOWER FIELD M100, 5168626511, ST JAMES, NY 11780 -
1,265,000 (\$6,325,000) COMMON STOCK 126,000 (\$126 50)
WARRANTS, OPTIONS OR RIGHTS 126,500 (\$759,000) COMMON STOCK (FILE
333-21907 - FEB 14)
- S-3 ACRES GAMING INC, 815 NW NINTH ST, CORVALLIS, OR 97330 (503) 753-7648 -
40,000 (\$376,000) COMMON STOCK (FILE 333-21913 - FEB 18) (BR 3)

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. 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	8K ITEM NO									DATE COMMENT
	CODE	1	2	3	4	5	6	7	8	9	
ABS GROUP INC	DE										X 02/05/97
ACORDIA INC /DE/	DE				X	X					02/19/97
ADEN ENTERPRISES INC	CA				X						02/17/97
ADVANCED DEPOSITION TECHNOLOGIES INC	DE				X						02/20/97

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ADVANCED MAMMOGRAPHY SYSTEMS INC	DE				X	X		X			02/06/97	
ADVANTA CREDIT CARD MASTER TRUST II	DE				X	X					02/18/97	
ADVANTA NATIONAL BANK USA /PA/					X	X					02/18/97	
AIM GROUP INC	DE				X						02/20/97	
ALASKA AIR GROUP INC	DE				X						02/20/97	
ALASKA AIRLINES INC	AK				X						02/20/97	
ALFA CORP	DE				X						02/13/97	
ALLEGHENY TELEDYNE INC	DE				X						12/31/96	
ALLIED WASTE INDUSTRIES INC	DE				X	X					09/17/96	AMEND
ALLIED WASTE INDUSTRIES INC	DE				X	X					02/19/97	
ALLIEDSIGNAL INC	DE							X			02/12/97	
ALLMERICA FINANCIAL CORP	DE				X	X					02/19/97	
ALLMERICA PROPERTY & CASUALTY COMPANIES INC	DE				X	X					02/19/97	
ALPHARMA INC	DE	X									02/10/97	
AMRESKO INC	DE				X	X					02/20/97	
AMRESKO RES SC CORP AMR RS SE CP MT LN TR 1996-2	NY				X	X					12/31/96	
AMRESKO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-1	NY				X	X					12/31/96	
AMRESKO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-3	NY				X	X					12/31/96	
AMRESKO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-4	NY				X	X					12/31/96	
ANALYSIS & TECHNOLOGY INC	CT				X						01/12/97	
ANTARES RESOURCES CORP	NY							X			02/10/97	
ANTEC CORP	DE		X			X					02/06/97	
ANTHONY C R CO	OK				X						02/19/97	
APACHE MEDICAL SYSTEMS INC	DE				X		X				02/20/97	
APPLIED CELLULAR TECHNOLOGY INC	MO		X				X				01/31/97	
BANGOR HYDRO ELECTRIC CO	ME				X						02/19/97	
BANPONCE CORP	PR				X	X					02/19/97	
BAR TECHNOLOGIES INC								X			02/14/97	
BERGER HOLDINGS LTD	PA		X				X				02/07/97	
BIG SKY TRANSPORTATION CO	MT	X									02/19/97	
BOYD GAMING CORP	NV						X				12/05/96	AMEND
CADIZ LAND CO INC	DE	X									02/14/97	
CAPITA PREFERRED FUNDING L P	DE				X		X				02/12/97	
CAPITA PREFERRED TRUST	DE				X		X				02/12/97	
CARBIDE GRAPHITE GROUP INC /DE/	DE				X						02/13/97	
CENTENNIAL TECHNOLOGIES INC	DE				X	X					02/19/97	
CERUS CORP	DE				X	X					02/13/97	
CHANNEL I INC	NV				X			X			02/03/97	
CIENA CORP	DE				X	X					02/19/97	
CNL INCOME FUND XVII LTD	FL		X				X				12/27/96	
COLLINS & AIKMAN CORP	DE				X						02/20/97	
COLONELS INTERNATIONAL INC	MN				X	X					02/20/97	
COMMUNITY CAPITAL CORP /SC/	SC				X	X					02/11/97	
CORUS BANKSHARES INC	MN				X	X	X				02/12/97	
COTTON VALLEY RESOURCES CORP	A6	X									12/31/96	
CS FIRST BOSTON MORTGAGE SECURITIES CORP /DE/	DE		X				X				12/20/96	
DART GROUP CORP	DE	X					X				02/06/97	
DEAN WITTER DISCOVER & CO	DE				X	X					02/20/97	
DENSE PAC MICROSYSTEMS INC	CA				X						02/06/97	
DESTEC ENERGY INC	DE				X	X					02/17/97	
DONNKENNY INC	DE				X	X					01/24/97	
DOWNEY FINANCIAL CORP	DE				X	X					02/07/97	
DRYPERS CORP	DE						X	X			02/04/97	
DYNAMIC ASSOCIATES INC	NV						X				02/18/97	AMEND
DYNAMIC ASSOCIATES INC	NV						X				02/19/97	AMEND

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE COMMENT	
		1	2	3	4	5	6	7	8	9		
EQCC HOME EQUITY LOAN TRUST 1995-4	DE				X	X					01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-A	DE				X	X					01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-1	DE				X	X					01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-2	DE				X	X					01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-3	DE				X	X					01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-4	DE				X	X					01/15/97	
EQUITABLE RESOURCES INC /PA/	PA				X						02/20/97	
FARM FAMILY HOLDINGS INC	DE				X						12/31/96	
FIFTH THIRD BANK AUTO TRUSTS	OH		X								01/31/97	
FIRST DEPOSIT MASTER TRUST					X						02/18/97	
FIRST DEPOSIT NATIONAL BANK					X						02/18/97	
FIRST SAVINGS FINANCIAL CORP	NC				X						02/19/97	
FIRSTPLUS INVESTMENT CORP	NV					X					02/10/97	
FIRSTPLUS INVESTMENT CORP	NV				X	X					02/20/97	
FIRSTPLUS INVESTMENT CORP	NV					X					02/20/97	
FIRSTPLUS INVESTMENT CORP	NV					X					02/20/97	
FORD MOTOR CO	DE				X	X					02/19/97	
FORD MOTOR CREDIT CO	DE				X	X					02/19/97	
FORTUNE PETROLEUM CORP	DE				X						01/15/97	
FREEPORT MCMORAN COPPER & GOLD INC	DE				X						02/18/97	
GLEN BURNIE BANCORP	MD		X	X	X						03/31/94	
GOLF TRAINING SYSTEMS INC	DE				X						02/17/97	
GREEN TREE FINANCIAL CORP	MN					X					02/19/97	
GULFWEST OIL CO	TX		X			X					12/05/97	AMEND
HARNISCHFEGER INDUSTRIES INC	DE				X						02/19/97	
HEALTHSOUTH CORP	DE				X	X					02/18/97	
HECLA MINING CO/DE/	DE				X	X					02/18/97	
HECLA MINING CO/DE/	DE				X	X					02/18/97	
HICKORY TECH CORP	MN				X						02/17/97	
HORIZON CMS HEALTHCARE CORP	DE				X						02/13/97	
IBM CREDIT RECEIVABLES INC	DE				X	X					02/15/97	
IBM CREDIT RECEIVABLES LEASE												
ASSET MASTER TRUST	DE				X	X					02/15/97	
INFONOW CORP /DE	DE					X					12/06/96	AMEND
INFRASTRUCTURE INTERNATIONAL INC /NV	NV	X	X	X	X	X					12/01/96	
INSITUFORM TECHNOLOGIES INC	DE				X	X					02/14/97	
INTERNATIONAL CABLETEL INC	DE				X	X					02/13/97	
INTERNATIONAL LEASE FINANCE CORP	CA					X					02/14/97	
INTERNATIONAL TOURIST ENTERTAINMENT												
CORP	UT		X								02/11/97	
INTEVAC INC	CA				X	X					02/07/97	
IWC RESOURCES CORP	IN				X						12/31/96	
JAKKS PACIFIC INC	DE		X			X					02/21/97	
JAYHAWK ACCEPTANCE CORP	TX		X		X						02/07/97	
KIMBERLY CLARK CORP	DE				X						02/20/97	
KLLM TRANSPORT SERVICES INC	DE	X									02/17/97	
LA GEAR INC	CA		X								02/18/97	
LONG ISLAND BANCORP INC	DE				X						02/18/97	
MARRIOTT INTERNATIONAL INC	DE				X	X					02/18/97	
MASON OIL CO INC	UT				X						10/14/96	AMEND
MATRIX CAPITAL CORP /CO/	CO				X	X					02/05/97	
MCGRAW-HILL COMPANIES INC	NY				X	X					02/19/97	
MCII HOLDINGS USA INC	DE		X			X					02/18/97	
MCII HOLDINGS USA INC	DE		X			X					02/18/97	AMEND
MEDTRONIC INC	MN				X						02/18/97	
MELLON BANK CREDIT CARD MASTER TRUST					X	X					02/11/97	
MERCURY FINANCE CO	DE				X	X					02/18/97	
MESA INC	TX		X			X					02/07/97	
MID AM INC	OH				X						12/19/97	
MILLENNIUM PHARMACEUTICALS INC	DE		X			X					02/10/97	

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE COMMENT	
		1	2	3	4	5	6	7	8	9		
MINE SAFETY APPLIANCES CO	PA				X	X					02/10/97	
MINISTRY PARTNERS INVESTMENT CORP	CA				X	X					12/31/96	AMEND
MOBILEMEDIA COMMUNICATIONS INC	DE				X						02/19/97	
MOBILEMEDIA CORP	DE				X						02/19/97	
MORGAN STANLEY GROUP INC /DE/	DE				X	X					02/20/97	
MUSIC TONES LTD	CO				X	X					02/20/97	
NATURAL HEALTH TRENDS CORP	FL	X									02/19/97	
NEWMONT MINING CORP	DE				X	X					02/20/97	
NGC CORP	DE				X	X					02/17/97	
NORRELL CORP	GA		X			X					12/08/96	AMEND
NTS PROPERTIES PLUS LTD	FL				X						02/17/97	
ONEIDA LTD	NY		X								02/12/97	
OPTIMUMCARE CORP /DE/	DE				X	X					02/13/97	
PACIFIC GAS & ELECTRIC CO	CA					X					02/19/97	
PATLEX HOLDINGS INC	PA				X	X					02/18/97	
PEASE OIL & GAS CO /CO/	NV				X	X					02/04/97	
PETHEALTH SYSTEMS INC	CO		X		X						02/10/97	
PG&E CORP	CA					X					02/19/97	
POMEROY COMPUTER RESOURCES INC	DE	X									01/05/97	
PREISS BYRON MULTIMEDIA CO INC	NY					X	X				02/05/97	
PRIMEX TECHNOLOGIES INC	VA				X	X					02/04/97	AMEND
PRO DEX INC	CA		X								02/20/97	
PROFESSIONAL BENEFITS INSURANCE CO	TX				X	X					02/14/97	
PROTSOURCE CORP	CA					X					02/20/97	AMEND
PROVIDIAN NATIONAL BANK					X						02/18/97	
QUAKER CHEMICAL CORP	PA				X	X					02/13/97	
QUEEN SAND RESOURCES INC	DE		X			X					02/20/97	
RAMTRON INTERNATIONAL CORP	DE				X	X					02/10/97	
READING & BATES CORP	DE					X					02/19/97	
REDWOOD EMPIRE BANCORP	CA				X						02/19/97	
RENAISSANCE COSMETICS INC /DE/	DE					X					12/06/96	AMEND
RENAISSANCE COSMETICS INC /DE/	DE					X					02/07/97	
RENAISSANCERE HOLDINGS LTD					X	X					02/05/97	
RENTECH INC /CO/	CO				X						02/18/97	
RHODES INC	GA					X					12/31/96	AMEND
RINI REGO SUPERMARKETS INC	OH	X									01/11/97	
RISER FOODS INC /DE/	DE	X									01/11/97	
SEAFIELD CAPITAL CORP	MO				X						02/13/97	
SECURITY CAPITAL PACIFIC TRUST	MD				X	X					02/20/97	
SERVICEMASTER LTD PARTNERSHIP	DE				X	X					02/18/97	
SERVICEMASTER LTD PARTNERSHIP	DE				X	X					02/18/97	
SILGAN HOLDINGS INC	DE				X						02/20/97	
SMT HEALTH SERVICES INC	DE				X						02/05/97	
SOLAR MATES INC	NY	X	X	X	X	X					02/11/97	
STANDARD MANAGEMENT CORP	IN					X					02/19/97	AMEND
STANDARD MANAGEMENT CORP	IN				X						02/19/97	
STANLEY WORKS	CT				X	X					02/19/97	
STARWOOD LODGING CORP	MD	X				X					02/14/97	
STARWOOD LODGING TRUST	MD	X				X					02/14/97	
STYLES ON VIDEO INC	DE	X									02/04/97	
TCF FINANCIAL CORP	DE				X	X					02/14/97	
TECH ELECTRO INDUSTRIES INC/TX	TX	X				X	X				02/10/97	
TELCO SYSTEMS INC /DE/	DE				X	X					02/19/97	
TELEPORT COMMUNICATIONS GROUP INC	DE				X						02/04/97	
TIREX AMERICA INC	DE					X	X				02/05/97	
TOLLYCRAFT YACHT CORP	NV				X	X	X				12/09/96	AMEND
TRIDENT ROWAN GROUP INC	MD				X						02/12/97	AMEND
TRUSTCO BANK CORP N Y	NY				X						02/18/97	
TSX CORP	NV	X				X					02/06/97	
UCFC FUNDING CORP	LA				X	X					02/18/97	
UNC INC	DE				X	X					02/13/97	

NAME OF ISSUER	STATE	BK ITEM NO									DATE COMMENT
	CODE	1	2	3	4	5	6	7	8	9	
USTEL INC	MN								X		08/12/96 AMEND
VERSUS TECHNOLOGY INC	DE	X									01/31/97
VIRGINIA ELECTRIC & POWER CO	VA				X						02/20/97
WHIRLPOOL CORP /DE/	DE				X	X					02/18/97
WOODBURY TELEPHONE CO	CT	X									02/14/97
XCL LTD	DE							X			02/14/97
YOUTH SERVICES INTERNATIONAL INC	MD				X						02/18/97