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U.S. SECURITIES AND
EXCHANGE COMMISSION

April 26, 1982

COMMISSION ANNOUNCEMENTS

FILES ON CORPORATE PAYMENTS MADE PUBLIC

The Commission, pursuant to requests under the Freedom of Information Act (FOIA), has made available to the public certain previously non-public files in its possession relating to questionable corporate payments. Files concerning the following corporations will be made available beginning today (information in parenthesis are the FOIA exemptions used to withhold certain material in the files): Deere & Company (5 USC 552(b)(4), and (b)(5)); Ingersoll-Rand Company, and Emhart Corporation (both exempted under 5 USC 552(b)(5) and additional material); White Consolidated Industries Inc. and White Motor Corp. (both exempted under 5 USC 552(b)(5)). These files, and others made available previously, may be inspected at the Commission's Public Reference Room, Room 6101, 1100 L Street, N.W., Washington, D.C., between the hours of 9 a.m. and 4 p.m. Persons wishing further information may call the Public Reference Room at (202) 523-5506.

CIVIL PROCEEDINGS

TIFFANY INDUSTRIES, INC., OTHER CONSENT TO COURT ORDERED RELIEF

The Commission announced that on April 23 Judge John Nangle, U.S. District Judge for the Eastern District of Missouri, entered a Final Judgment against Tiffany Industries, Inc. of St. Louis, and Final Orders against Joseph Simpkins, its president and chairman of the board, and Abraham Appel, the company's former vice president and chief financial officer. Tiffany and Appel, both of whom consented to the sanctions without admitting or denying the allegations against them, were permanently enjoined from violating the antifraud, reporting, recordkeeping and proxy provisions of the Securities Act of 1933 and the Securities Exchange Act of 1934. Simpkins, who also consented to the Court's Order without admitting or denying the allegations against him, was ordered not to violate Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a), 13(b)(2) and 14(a) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13, 14a-3 and 14a-9 thereunder. (SEC v. Tiffany Industries, et al., E.D. Mo., Civil Action No. 81-1106-C(2)). (LR-9656)

INVESTMENT COMPANY ACT RELEASES

AMERICAN FEDERATION OF LABOR AND CONGRESS OF INDUSTRIAL ORGANIZATIONS POOLED INVESTMENT TRUST

An order has been issued on an application filed by American Federation of Labor and Congress of Industrial Organizations Pooled Investment Trust, a common law trust organized under the laws of the District of Columbia, pursuant to Section 6(c) of the Investment Company Act of 1940, exempting Applicant from the provisions of Sections 13(a), 15(a) and (b), 17(a)(3), 22(c) and (3) of the Act and Rule 22c-1 thereunder to the extent necessary to enable it to operate as proposed. (Rel. IC-12387 - Apr. 21)

MASSACHUSETTS MUTUAL VARIABLE ANNUITY FUND 4

An order has been issued on an application filed by Massachusetts Mutual Life Insurance Company and Massachusetts Mutual Variable Annuity Fund 4 (Applicants), granting exemptions from Sections 22(e), 27(c)(1), and 27(d) of the Investment Company Act of 1940 to the extent necessary to permit compliance by Applicants with certain provisions of Texas law. Massachusetts Mutual Variable Annuity Fund 4 is registered as a unit investment trust under the Act. (Rel. IC-12389 - Apr. 21)

**BISON MONEY MARKET FUND; DREYFUS INSTITUTIONAL MONEY
MARKET FUND, INC.; AND KIDDER, PEABODY PREMIUM ACCOUNT FUND**

Orders have been issued pursuant to Section 6(c) of the Investment Company Act of 1940 on an application filed by Bison Money Market Fund, Dreyfus Institutional Money Market Fund, Inc., and Kidder, Peabody Premium Account Fund, open-end, diversified, management investment companies, exempting them from the provisions of Section 2(a)(41) of the Act and Rules 2a-4 and 22c-1 thereunder to the extent necessary to permit Bison to use the amortized cost method of valuing its portfolio securities; Dreyfus its assets; and Kidder, for pricing its shares for sale, redemption and repurchase. (Rel. IC-12388, IC-12390 and IC-12391 - Apr. 21)

HOLDING COMPANY ACT RELEASES

ALLEGHENY POWER SYSTEM, INC.

An order has been issued authorizing a proposal by Allegheny Power System, Inc. (APS), a registered holding company, and Monongahela Power Company, Potomac Edison Company, West Penn Power Company and Allegheny Generating Company (AGC), subsidiaries of APS, for AGC to acquire or purchase capacity from 40-50 percent of VEPCO's Bath County Pumped Storage Project, to acquire a 20 percent undivided interest in the Bath Project for approximately \$217 million, to acquire certain transmission facilities, and to issue up to \$225 million of notes to banks through 1990 under proposed revolving credit and term loan agreements. Monongahela, Potomac and West Penn propose to create AGC as a new subsidiary, make equity contributions of up to \$350 million in their respective 27 percent, 28 percent and 45 percent ownership shares, and to guarantee AGC's notes and other obligations under the Project, Operating and Capacity Agreements. Jurisdiction has been reserved with respect to the fees and expenses related to the proposed transaction. (Rel. 25-22469 - Apr. 23)

NORTHEAST UTILITIES

An order has been issued authorizing Northeast Utilities, a registered holding company, to issue and sell up to 9,000,000 shares of its common stock no later than December 31, 1982, by means of a negotiated sale to underwriters and also to make capital contributions of \$40 million to its subsidiary, Connecticut Light and Power Company. Jurisdiction has been reserved over the terms and conditions of the sale. (Rel. 35-22470 - Apr. 23)

THE HARTFORD ELECTRIC LIGHT COMPANY

An order has been issued authorizing the merger of The Hartford Electric Light Company (HELCO), subsidiary of Northeast Utilities, into The Connecticut Light and Power Company (CL&P), also a subsidiary of NU, and the merger of Connecticut Gas Company, subsidiary of CL&P, into CL&P. (Rel. 35-22471 - Apr. 23)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

UNLISTED TRADING SOUGHT

A notice has been issued giving interested persons until May 11 to comment on the applications of the Pacific Stock Exchange, Incorporated for unlisted trading privileges in two issues which are listed and registered on one or more other national securities exchanges and are reported in the consolidated transaction reporting system. (Rel. 34-18668)

DELISTING GRANTED

An order has been issued granting the application of the New York Stock Exchange, Inc. to strike the common stock (\$.10 par value) and the 10-5/8 percent subordinated sinking fund debentures, due 9/1/99, of The Lionel Corporation from listing and registration thereon. (Rel. 34-18675)

WITHDRAWAL GRANTED

An order has been issued granting the application of Tacoma Boatbuilding Co., Inc. to withdraw its common stock (\$1 par value) from listing and registration on the American Stock Exchange, Inc. (Rel. 34-18676)

SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC pursuant to the Securities Act of 1933. The information noted below has been taken from the cover page and the facing sheet of the prospectus and registration statement and will appear as follows: Form; Name, address and phone number (if available) of the issuer of the security; Title and the number or face amount of the securities being offered; Name of the managing underwriter (if applicable); Whether the offering is a rights offering; File number and date filed; Assigned Branch; and whether the registration statement is a New Issue.

- (S-3) GENERAL MOTORS ACCEPTANCE CORPORATION, 3044 West Grand Blvd., Detroit, MI 48202 (313) 556-5000, and 767 Fifth Ave., New York, NY 10153 (212) 486-5080 - \$1 billion of medium-term notes, due from nine months to five years from date of issue. (File 2-77111 - Apr. 22) (Br. 1)
- (S-7) HUNTINGTON BANCSHARES INCORPORATED, 17 South High St., Columbus, OH 43260 (614) 469-7000 - 2,625,630 shares of common stock. (File 2-77112 - Apr. 22) (Br. 1)
- (S-1) TOLTEC ROYALTY INCOME FUND III, Suite 130, The Registry, 6350 LBJ Freeway, Dallas, TX 75240 - \$50 million in preorganizational subscriptions for units of limited partnership interests. (File 2-77113 - Apr. 22) (Br. 3 - New Issue)
- (S-8) RECOGNITION EQUIPMENT INCORPORATED, 2701 East Grauwlyer Rd., Irving, TX 75061 (214) 579-6000 - 970,870 shares of common stock. (File 2-77114 - Apr. 22) (Br. 10)
- (S-8) EX-CELL-O CORPORATION, 2855 Coolidge, Troy, MI 48084 (313) 649-1000 - 225,000 shares of common stock. (File 2-77115 - Apr. 22) (Br. 6)
- (S-8) SCOVILL, INC., 500 Chase Pkwy., Waterbury, CT 06708 (203) 757-6061 - 400,000 shares of common stock. (File 2-77116 - Apr. 22) (Br. 9)
- (S-8) TECHAMERICA GROUP, INC., Elkan Estates Industrial Park, P.O. Box 338, Elwood, KS 66024 (816) 221-2416 - 350,000 shares of common stock. The company develops, produces and markets biological and pharmaceutical animal health care products. (File 2-77117 - Apr. 22) (Br. 4)
- (S-1) FIRST COLUMBIA FINANCIAL CORPORATION, Building 14, Denver, Technological Center, 5850 DTC Pkwy., Englewood, CO 80111 - 2,400,000 shares of common stock. The company is primarily a savings and loan holding company which conducts business through its subsidiary. (File 2-77118 - Apr. 22) (Br. 1 - New Issue)
- (S-8) LEE ENTERPRISES, INCORPORATED, 130 East Second St., Davenport, IA 52801 (319) 383-2202 - 750,000 shares of common stock. (File 2-77121 - Apr. 22) (Br. 1)
- (S-16) NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORPORATION, 1115 30th St., N.W., Washington, DC 20007 (202) 337-6700 - \$100 million of collateral trust bonds, Series N, due 1992. Underwriter: Lehman Brothers Kuhn Loeb Incorporated. (File 2-77125 - Apr. 22) (Br. 1)
- (S-16) CPC INTERNATIONAL INC., International Plaza, Englewood Cliffs, NJ 07632 (201) 894-4000 - 625,000 shares of common stock. (File 2-77126 - Apr. 22) (Br. 4)
- (S-8) KEMPER CORPORATION, Long Grove, IL 60049 - 250,000 shares of common stock. (File 2-77127 - Apr. 23) (Br. 10)
- (S-1) TRANS-WESTERN EXPLORATION, INC., Two Turle Creek Village, Suite 1000, Dallas, TX 75219 (214) 528-1310 - 987,654 shares of common stock. The company is engaged in acquiring, exploring and developing oil and gas properties. (File 2-77128 - Apr. 23) (Br. 4)
- (S-8) CHAMPION INTERNATIONAL CORPORATION, One Champion Plaza, Stamford, CT 06921 (203) 358-7000 - 1,500,000 shares of common stock. (File 2-77129 - Apr. 23) (Br. 10)
- (S-6's) MASSACHUSETTS TAX EXEMPT UNIT TRUST, SERIES 39; AND MASSACHUSETTS TAX EXEMPT UNIT TRUST, SERIES 40, 60 State St., Boston, MA 02109 - 7,000 units (each Series). Depositor: Moseley, Hallgarten, Estabrook & Weeden Inc. (File 2-77130 & 2-77131 - Apr. 23) (Br. 16 - New Issues)

- (S-16) PUBLIC SERVICE COMPANY OF INDIANA, INC., 1000 East Main St., Plainfield, IN 46168 (317) 839-9611 - 2,000,000 shares of common stock. Underwriters: Morgan Stanley & Co. Incorporated and Dean Witter Reynolds Inc. The company is engaged in the production, transmission, distribution and sale of electric energy. (File 2-77132 - Apr. 23) (Br. 8)
- (S-6's) KEMPER TAX-EXEMPT INCOME TRUST, SERIES 35; 36; AND 37, 120 South LaSalle St., Chicago, IL 60603 - 1,000 units (each Series). (File 2-77140, 2-77141, and 2-77142 - Apr. 23) (Br. 16 - New Issues)
- (S-6's) NUVEEN TAX-EXEMPT BOND FUND - MULTI-STATE, SERIES 46; AND NUVEEN TAX-EXEMPT BOND FUND, SERIES 214, 209 South LaSalle St., Chicago, IL 60604 - an indefinite number of units (each Series). Depositor: John Nuveen & Co. Incorporated. (File 2-77143 & 2-77144 - Apr. 23) (Br. 18 - New Issues)
- (S-8) LA MAUR INC., 5601 East River Rd., Minneapolis, MN 55432 (612) 571-1234 - 190,739 shares of common stock. (File 2-77148 - Apr. 23) (Br. 10)
- (S-8) PUNTA GORDA ISLES, INC., 1625 West Marion Ave., Punta Gorda, FL 33950 (813) 639-4151 - 350,000 shares of common stock. (File 2-77149 - Apr. 23) (Br. 6)
- (S-8) LANCE, INC., 8600 South Blvd., P.O. Box 32368, Charlotte, NC 28232 (704) 554-1421 - 300,000 shares of common stock. (File 2-77150 - Apr. 23) (Br. 4)
- (S-16) MIDDLE SOUTH UTILITIES, INC., 225 Baronne St., New Orleans, LA 70112 (504) 529-5262 - 10,000,000 shares of common stock. (File 2-77152 - Apr. 23) (Br. 8)

REGISTRATIONS EFFECTIVE

- Apr. 16: Sooner State Farms, Inc., 2-75655-FW.
- Apr. 19: Ohio Edison Company, 2-75301.
- Apr. 20: Central Vermont Public Service Corporation, 2-75475; The Corporate Income Fund, One Hundred Eighty-Seventh Short Term Series, 2-76359; Integrated Resources, Inc., 2-76896; The Municipal Bond Trust, California Series F, 2-76484; The Municipal Bond Trust, Series 112, 2-76426; Storer Broadcasting Company, 2-76901.
- Apr. 21: Allied Corporation, 2-76760; Chemical Financial Corporation, 2-76702; Commercial Bancshares, Inc., 2-76649; E.F. Hutton Tax-Exempt Trust, National Series 61, 2-76724; Florida Progress Corporation, 2-76897; Intrans, Inc. & Frost-Whited Company, Inc., 2-76221; Municipal Investment Trust Fund, Two Hundred Twenty-Third Monthly Payment Series, 2-76831; Municipal Securities Trust, Series 13, 2-76989; Nuveen Tax-Exempt Bond Fund, Series 2-6, 2-76203; Rorer Group, Inc., 2-77044; Shearson Murray Real Estate Fund VI Ltd., 2-73204; Tracor, Inc., 2-76846.
- Apr. 22: Computer Input Services, Inc., 2-75744; Great Lakes Financial Resources, Inc., 2-76249; Guaranteed Mortgage Corporation, 2-76808; The Hartex Oil and Gas Program 1982-1, Ltd., 2-74888; Houston Natural Gas Corp., 2-77078; Investors' Quality Tax-Exempt Trust, Series 14, 2-75051; Kemper Tax Exempt Income Trust, Series 33, 2-75894; Kimberly-Clark Corp., 2-77081; Manufacturers Hanover Corporation, 2-76874.

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.

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 Section (in ordering, please give the date of the report). An invoice will be included with the requested material when mailed.

COMPANY	ITEMS NO.	DATE
ALCOGAS INC	5	04/12/82
CARLYLE REAL ESTATE LTD PARTNERSHIP VII	2,7	04/08/82

RECENT 8K FILINGS CONT.

CARLYLE REAL ESTATE LTD PARTNERSHIP VIII	2,7	04/08/82	
CARLYLE REAL ESTATE LTD PARTNERSHIP 75	2,7	04/08/82	
CAYMAN CORP	5,7	04/05/82	
CENTRONICS DATA COMPUTER CORP	7	04/15/82	AMEND
CENTURY PROPERTIES FUNC XVI	2,7	04/06/82	
CLARKE CORP	2,5	01/05/82	
CLEVELAND ELECTRIC ILLUMINATING CO	5	04/13/82	
COMPUTER MEMORIES INC	5,7	04/08/82	
CONSOLIDATED CAPITAL GROWTH FUND	5,7	04/01/82	
CONSOLIDATED CAPITAL PROPERTIES	5,7	04/01/82	
CONSOLIDATED CAPITAL PROPERTIES II	5,7	04/01/82	
CONSOLIDATED CAPITAL REALTY INVESTORS	5,7	04/21/82	
COVENTRY CARE INC	5	04/08/82	AMEND
DELTA NATURAL GAS CO INC	5	04/22/82	
DIAGNOSTIC DATA INC /DE/	5	04/14/82	
EASTCO INDUSTRIAL SAFETY CORP	4,7	04/15/82	
FIRST SOUTH BANKCORP	1,5	04/01/82	
FREMONT ENERGY CORP	5	03/29/82	
GENENTECH INC	5	04/13/82	
GEOPHYSICAL SYSTEMS CORP	5	04/16/82	
HBC & CO	5	04/19/82	
IDEAL BASIC INDUSTRIES INC	5,7	04/16/82	
ILLINOIS POWER CO	5	04/10/82	
LANDMARK BANKING CORP OF FLORIDA	5	04/13/82	
MERCANTILE TEXAS CORP	2,7	04/08/82	
METRO CABLE CORP	5	03/10/82	
MID AMERICA GREAT PLAINS FINANCIAL CORP	2	04/15/82	
NATIONAL BENEFIT LIFE INSURANCE CO	1	04/08/82	
NATIONAL BERYLLIA CORP	5	01/05/82	AMEND
PORTLAND GENERAL ELECTRIC CO	5	04/08/82	
PUBCO CORP	5,6	04/19/82	
RAMAPO FINANCIAL CORP	5	03/04/82	
REALMARK PROPERTY INVESTORS LTD PARTNERS	7	04/22/82	AMEND
RESOURCES EQUIPMENT CAPITAL CORP	5	04/09/82	
STIRLING HCMEX CORP	3	03/01/82	
THERATECH INC	6	04/15/82	
WHITAKER CABLE CORP	2,7	04/06/82	
WRIGHT WILLIAM E CO	5	04/08/82	

ACQUISITIONS OF SECURITIES

Companies and individuals making a tender offer must have on file at the time the tender offer commences a Schedule 14D-1. The following companies or individuals filed Schedule 14D-1's during the period March 22 - April 15, 1982. *Amended Tender Offers.

<u>OFFER TO PURCHASE BY:</u>	<u>ISSUER & NUMBER OF SHARES TO BE PURCHASED</u>	<u>DATE FILED</u>
Technical Equipment Leasing Corp.	Wisconsin Real Estate Investment Trust (Chicago, IL) Common Stock - 200,000 shares (Exchange offers if: (a) 20 or more shares tendered by a shareholder, \$5.00 Prin. Amt. 18-3/8% Debentures of Telco for each share (b) 19 or fewer are tendered by a shareholder, \$4.60 in cash will be paid for each share.	3-22-82
* Patriot Bancorporation Capitol Financial Corp.	Commonwealth National Corp. (Boston, MA) Common Stock - All outstanding shares for cash at \$56.00 net per share (Amended offer increased the price from \$55.00 net per share.)	3-24-82
SB Brewery, Inc. (Wholly-owned subsidiary of Stroh Companies, Inc.)	Jos. Schlitz Brewing Company (Milwaukee, WI) Common Stock - 19,740,000 shares for cash at \$16.00 net per share	3-29-82

ACQUISITION REPORTS CONT.

AGO International B.V. (Netherlands) (Wholly-owned subsidiary of AGO Holding N.V. (Netherlands))	Life Investors Inc. (Cedar Rapids, IA) Common Stock - 400,000 shares for cash at \$34.00 net per share (AGO presently owns 5,751,722 shares (57.3%))	3-31-82
* BAT Holdings I Inc. (Wholly-owned subsidiary of B.A.T. Industries p.l.c. (U.K.))	Marshall Field Company (Chicago, IL) Common Stock - 8,000,000 shares for cash at \$30.00 net per share Conv. Preferred Stock - see note (Amended offer increased the price of Common Stock from \$25.50 and Conv. Preferred Stock from \$45.90. BAT Holdings II Inc. entered into an agreement to acquire 2,000,000 of Common Stock. BAT Holdings I Inc. offers to purchase Common and Convertible Preferred Stock aggregating 8,000,000 shares.)	4-1-82
Anacomp Micrographics, Inc. Anacomp, Inc., Parent	DSI Corporation (Nashville, TN) Common Stock - All outstanding shares for cash at \$5.00 net per share (Anacomp presently owns 542,873 shares (16%).	4-12-82
First Atlanta Corporation	First South Bankcorp (Columbus, GA) Common Stock - All outstanding shares for cash at \$61.00 net per share (First Atlanta presently owns 25,655 shares and has entered into agreements to purchase an additional 66,492 shares (11.1%).	4-14-82
BMC Acquisition Sub., Inc. Buckbee-Mears Company, Parent	Camelot Industries Corporation (Burlington, MA) Common Stock - All outstanding shares for cash at \$9.50 net per share	4-15-82

Companies and individuals must report to the Commission within 10 days on Schedule 13D if after the acquisition of equity securities of a public company their beneficial interest therein exceeds 5%. Persons eligible to use the short form (Schedule 13G) may in lieu of filing a Schedule 13D file a Schedule 13G within forty-five days after the end of the calendar year in which the person became subject to Section 13(d)(1). The following companies or individuals filed Schedule 13D's during the period April 1 - 5, 1982. The number of shares of the security which are beneficially owned, and the number of shares concerning which there is a right to acquire are set forth for each beneficial owner. *Amended Acquisition Reports.

<u>REPORTING COMPANY OR INDIVIDUAL</u>	<u>ISSUER & NUMBER OF SHARES</u>	<u>DATE FILED</u>
Leland Henry Trust B Leland W. Henry, Co-Trustee Third National Bank & Trust Co., Co-Trustee	Super Food Services, Inc. (Dayton, OH) Common Stock - 230,570 shares (12.08%)	4-1-82
Martha B. Frain Trust B Martha B. Frain, Co-Trustee Richard H. Packard, Co-Trustee Third National Bank & Trust Co., Co-Trustee	Super Food Services, Inc. (Dayton, OH) Common Stock - 230,570 shares (12.08%)	4-1-82
Abe J. Lieber	WTC, Inc. (Newport Beach, CA) Common Stock - 5,000 shares	4-2-82
Les Livingston	WTC, Inc. (Newport Beach, CA) Common Stock - 105,550 shares	4-2-82
Jennifer L. Smith, Individually and as Joint Tenancy Daniel M. Smith, Joint Tenancy	WTC, Inc. (Newport Beach, CA) Common Stock - 102,200 shares	4-2-82

ACQUISITION REPORTS CONT.

* Shamrock Associates	Falls City Industries (Louisville, KY) Common Stock - 13,428 shares	4-2-82
* Gulf + Western Industries Inc. Charles G. Bluhdorn	J. P. Stevens & Co., Inc. (NYC) Common Stock - 2,599,000 shares (17.98%)	4-2-82
Clabir Corporation	Tandycrafts, Inc. (Fort Worth, TX) Common Stock - 1,115,200 shares (30.48%)	4-2-82
* Frederic E. Schluter, Jr., Individually and as Trustee	Buck Engineering Company, Inc. (Farmingdale, NJ) Common Stock - 115,124 shares (18%)	4-5-82
* Gabelli Group, Inc./GAMCO Investors, Inc.	Cadence Industries Corp. (West Caldwell, NJ) Common Stock - 255,050 shares (18.4%)	4-5-82
Charter Company	Monarch Capital Corporation (Springfield, MA) Common Stock - 456,000 shares	4-5-82
Geneve Capital Group, Inc. Standard Security Life Insurance Co. of New York Southern Life & Health Insurance Co.	National Security Insurance Co. (Elba, AL) Common Stock - 52,055 shares	4-5-82
* De Rance, Inc.	Amtec Industries, Inc. (Spanish Fork, UT) Common Stock - 99,800 shares	4-5-82
Dan Cohen (Israel)	Aquaculture Production Technology, Ltd. (Denver, CO) Common Stock - 3,360,000 shares (10.3%) Common Stock - 250,000 shares on exercise of options	4-5-82
* Morton H. Kinzler	Barnwell Industries, Inc. (Chattanooga, TN) Common Stock - 146,400 shares (11%)	4-5-82
* Joseph E. Magaro, M.D.	Barnwell Industries, Inc. (Chattanooga, TN) Common Stock - 195,200 shares (14%)	4-5-82
* American Financial Corp. Carl H. Lindner	W. R. Berkley Corporation (Cos Cob, CT) Common Stock - 262,045 shares	4-5-82
* Frederic E. Schluter, Jr., Individually and as Trustee	Buck Engineering Co., Inc. (Farmingdale, NJ) Common Stock - 115,124 shares	4-5-82
Valley Industries Inc., Parent Valley Enterprises, Inc.	Burgess Industries Inc. (Dallas, TX) Common Stock - 1,027,137 shares (53.7%) (931,837 of above shares were acquired pursuant to the Tender Offer.)	4-5-82
* Shamrock Associates	Care Corporation (Grand Rapids, MI) Common Stock - 83,108 shares (13.6%)	4-5-82
* Compagnie de Banque et d'Investissements (Switzerland) Peter Sharp Oppenheimer & Co. Ezra K. Zulkha, et al	Chicago Milwaukee Corporation (Chicago, IL) Common Stock - 876,800 shares (36.5%) Common Stock - 17,500 shares on exercise of options	4-5-82
* James I. Miller, Jr.	Commercial International Corp. (Selma, CA) Common Stock - 243,900 shares	4-5-82
Arnold Schwartz Elizabeth Schwartz Richard E. Meador Donald D. Dreher, et al	DMI Furniture, Inc. (Louisville, KY) Common Stock - 64,986 shares Common Stock - 51,118 shares on exercise of options	4-5-82
* De Rance, Inc.	Dataram Corporation (Cranbury, NJ) Common Stock - 241,640 shares (10.03%)	4-5-82
* De Rance, Inc.	Delta Queen Steamboat Co. (Cincinnati, OH) Common Stock - 111,600 shares (12.09%)	4-5-82

ACQUISITION REPORTS CONT.

* Airoco, Inc. (Wholly-owned subsidiary of BOC Group plc (U.K.))	Glasrock Medical Services Corp. (Atlanta, GA) Common Stock - 749,000 shares (13.95%)	4-5-82
J. Clifford Ourso, Sr. Carl Baldrige Huey J. Wilson Rolfe H. McCollister, Sr., Individually and as Trustees, et al	Great American Corporation (Baton Rouge, LA) Common Capital Stock - 791,570 shares (35.5%)	4-5-82
* American Financial Corporation Carl H. Lindner	Hart Schaffner & Marx (Chicago, IL) Common Stock - 755,764 shares Common Stock - 100,000 shares on exercise of options	4-5-82
* De Rance, Inc.	Health Care Fund (Lima, OH) Shares of Beneficial Interest - 104,900	4-5-82
* BT of Milwaukee, Ltd. Melvin T. Heller Melvin B. Raskin	IBA, Inc. (Milwaukee, WI) Common Stock - 2,559,458 shares (84.57%)	4-5-82
* Melvin T. Heller	IBA, Inc. (Milwaukee, WI) Common Stock - 2,469,094 shares (83.43%)	4-5-82
* Galdi Securities Corp. Gregory G. Galdi Joseph C. Galdi II Diane L. Galdi, et al	International Seaway Trading Corp. (Cleveland, OH) Common Stock - 117,500 shares (17.9%)	4-5-82
* De Rance, Inc.	Land of Lincoln Savings & Loan Assn. (Berwyn, IL) Common Stock - 124,900 shares	4-5-82
Esmark, Inc.	Mac Dermid Inc. (Waterbury, CT) Common Stock - 105,100 shares	4-5-82
* Walter M. Mischer, Jr.	Mischer Corporation (Houston, TX) Common Stock - 250,713 shares (12.5%)	4-5-82
* Paula Mischer Cook	Mischer Corporation (Houston, TX) Common Stock - 153,850 shares	4-5-82
Charter Company	Monarch Capital Corporation (Springfield, MA) Common Stock - 456,000 shares	4-5-82
* Gulf + Western Industries, Inc. Charles G. Bluhdorn	Munsingwear, Inc. (Minneapolis, MN) Common Stock - 625,300 shares (33%)	4-5-82
Geneve Capital Group, Inc., Parent Standard Security Life Insurance Company of New York Southern Life & Health Insurance Co.	National Security Insurance Co. (Elba, AL) Common Stock - 52,055 shares	4-5-82
* American Financial Corporation Carl H. Lindner	North American Mortgage Investors (Boston, MA) Shares of Beneficial Interest - 10,728,667 Shares of Beneficial Interest - 2,222,222 on conversion of Notes	4-5-82
Clyde C. LaMar	Nucorp Energy, Inc. (San Diego, CA) Common Stock - 1,226,523 shares	4-5-82
* De Rance, Inc.	Nutrition World, Inc. (Edina, MN) Common Stock - 54,850 shares (10.38%)	4-5-82
* A. Emmett Barnes III	Ohio Art Company (Bryan, OH) Common Stock - 60,000 shares	4-5-82
Pacific Gas & Electric Company	Pacific Gas Transmission Co. (San Francisco, CA) Common Stock - 4,680,526 shares (50.17%)	4-5-82