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U.S. SECURITIES AND
EXCHANGE COMMISSION

COMMISSION ANNOUNCEMENTS

MOYER NAMED ASSISTANT REGIONAL ADMINISTRATOR IN LOS ANGELES

Robert F. Moyer has been named as the Assistant Regional Administrator for Regulation in the Los Angeles Regional Office. Mr. Moyer will assume his new duties April 3, 1983.

Mr. Moyer is a 1970 magna cum laude graduate of Roosevelt University in Chicago where he majored in accounting. Prior to attending law school, he worked as a cost accountant for Continental Illinois Bank. He graduated from Loyola University (Chicago) Law School in 1974. Following graduation from Loyola, he worked as a tax specialist at the accounting firm of Coopers & Lybrand. Mr. Moyer joined the Chicago Regional Office in February 1975. He was promoted to branch chief in September 1978. In August 1982, Mr. Moyer transferred to the Los Angeles Regional Office as Chief of that office's Branch of Enforcement No. 2.

Mr. Moyer is a member of the Illinois state bar.

CIVIL PROCEEDINGS

COMPLAINT FILED AGAINST HARRY SCHARF, OTHERS

The Commission announced on March 29 the filing of a complaint in the U.S. District Court for the District of Columbia against Harry Scharf, Stanley I. Miller, Marvin Koppelman, J.M. Home & Office Products, Incorporated, and Pentron Industries, Incorporated. The Commission's complaint seeks a permanent injunction against the defendants, enjoining Scharf, Miller, Koppelman, and J.M. from violations or and aiding and abetting violations of the antifraud, reporting, recordkeeping, and proxy provisions of the Securities Exchange Act of 1934 and enjoining Pentron from violating the reporting, recordkeeping, and proxy provisions of the Exchange Act. The complaint also seeks an accounting and disgorgement from Scharf, Miller, Koppelman, and J.M. of approximately \$583,000 allegedly diverted from Pentron since 1973.

The Commission's complaint alleges that, from about July 1973 to about July 1976, Scharf, the former president, and Miller, a former sales manager of Pentron, engaged in a scheme to divert funds from Pentron by issuing checks to Miller which were recorded on Pentron's books as sales promotion expenditures. Although Scharf and Miller claimed they were buying business with these funds, it is alleged that they in fact divided the proceeds from these checks between themselves for their personal use and benefit. The complaint further alleges that from July 1976 through March 1982, Scharf and Miller entered into a scheme with Koppelman and J.M., one of Pentron's sales representatives located in New York City, to divert funds from Pentron to J.M., in the guise of commissions and reimbursements for expenses, and, upon receipt of such diverted funds, to divide them among Scharf, Miller and Koppelman. The complaint further alleges that as a result of such activities, Pentron's annual and quarterly reports and its proxy solicitation materials for the years 1973 through 1982 were rendered false and misleading and that, in furtherance of the defendants' scheme, Scharf, Miller, Koppelman, and J.M. falsified and caused the falsification of books, records, and accounts of Pentron.

Concurrently with the filing of the complaint, the U.S. District Court for the District of Columbia entered a Final Judgment of Permanent Injunction against Pentron, enjoining it from further violations of reporting, recordkeeping, and proxy provisions of the Exchange Act. Pentron consented to the entry of the Final Judgment without admitting or denying the allegations in the Commission's complaint. (SEC v. Harry Scharf, et al., USDC DC, Civil Action No. 83-0891). (LR-9942)

COMPLAINT NAMES NUMEX CORPORATION, OTHERS

The Commission announced that on March 30 it filed a civil injunctive action in the U.S. District Court for the District of Columbia against Numex Corporation of Hartford, Connecticut, and David Duquette, William Laskarzewski, and James Duquette, each of whom is an officer and director of Numex. The complaint alleges violations of the antifraud provisions of the Securities Act of 1933 by all of the defendants and violations of the antifraud, reporting and recordkeeping provisions of the Securities Exchange Act of 1934 by Numex, David Duquette and Laskarzewski. Simultaneously with the filing of the complaint, the defendants consented, without admitting or denying the allegations of the Commission's complaint, to the entry of Final Judgments of Permanent Injunction.

The complaint alleged that from at least nine months prior to its registered public offering of September 1980 through June 1981, Numex maintained a bank account which was not reflected on its books and records. It is alleged that customer payments were diverted to the off-books account and ultimately transferred from the off-books account to the company by means of improperly booked transactions including related partly transactions between Numex and its executive officers. The complaint further alleged that these activities violated the terms of the company's loan agreement with its commercial lender as well as the provisions of the securities laws. It is further alleged that Numex, David Duquette and Laskarzewski concealed the existence of the off-books account from the company's independent accountants in connection with the registered public offering. It is further alleged that when the accountants came to suspect the existence of the account during the year-end audit following the public offering, Numex, David Duquette and Laskarzewski forged bank account documents and intercepted and forged confirmations sent by the accountants to the bank in order to conceal the duration and extent of use of the off-books account. The complaint also alleges that David Duquette and Laskarzewski made material misstatements to the independent accountants concerning the off-books account and the forged documents. It is alleged that as a consequence of these transactions the company's filings with the Commission were materially false and misleading. (SEC v. Numex Corporation, et al., Civil Action No. 83-0919, D.D.C.). (LR-9944)

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; if the registration statement is a New Issue; and [S] denoting SHELF REGISTRATION pursuant to Rule 415.

- (S-18) LEZAK GROUP, INC., 23501 Park Sorrento, Calabasas Park, CA 91302 - 660,000 units. Underwriter: M. H. Meyerson & Co., Inc., 15 Exchange Pl., Jersey City, NJ 07302 (201) 322-3353, (212) 425-1212, or (800) 526-3166. (File 2-82508-LA - Mar. 17) (Br. 10 - New Issue)
- (S-1) CMI AIRCRAFT FUND 83-A, B, C, LIMITED PARTNERSHIP, 755 W. Big Beaver Rd., Troy, MI 48084 (313) 362-1000 - 30,000 units of limited partnership interests. Underwriter: Paine, Webber, Jackson & Curtis Incorporated. (File 2-82674 - Mar. 38) (Br. 1 - New Issue)
- (S-1) COMPUSHOP INCORPORATED, 1355 Glenville Dr., Richardson, TX 75081 (214) 783-1252 - 1,250,000 shares of common stock. Underwriter: Weber, Hall, Sale & Associates, Inc. The company is engaged in the retail sale of personal computer systems. (File 2-82688 - Mar. 29) (Br. 2 - New Issue)
- (S-1) SOURCE ENERGY 1983 INCOME FUND, 1201 Spyglass Dr., Suite 203, Austin, TX 78746 (512) 327-8632 or (313) 271-4100 - \$10 million of preorganizational subscriptions for and units of limited partnership interests. Dealer-Manager: Great Western Securities, Inc., 4201 Wingren Dr., Suite 200, Irving, TX 75062 (214) 256-2900 or 659-0404. (File 2-82690 - Mar. 29) (Br. 3 - New Issue)
- (S-12's) IRVING TRUST COMPANY, One Wall St., New York, NY - 100,000 American Depositary Receipts for Buddha Gold Mines NL; Imperial Chemical Industries PLC; South Roodepoort Main Reefs Areas Limited; The Africkander Lease Limited; Energy Oil & Gas N.L.; and

South Roodepoort Main Reef Areas Limited 10% automatically convertible participating cumulative preference shares. (File 2-82694; 2-82695; 2-82696; 2-82697; 2-82698; and 2-82699 - Mar. 25) (Br. 99 - New Issues)

- (S-8's) THE SUPERIOR OIL COMPANY, First City National Bank Bldg., Houston, TX 77002 (713) 751-4469 - 300,000; and 1,500,000 shares of common stock. (File 2-82701; 2-82702 - Mar. 29) (Br. 2)
- (S-8) THE GILLETTE COMPANY, Prudential Tower Bldg., Boston, MA 02199 - \$50 million of participations. (File 2-82703 - Mar. 29) (Br. 10)
- (S-8) MERCK & CO., INC., P.O. Box 2000, Rahway, NJ 07065 (201) 574-6531 - \$16,500,000 of participations, and 204,000 shares of common stock. (File 2-82706 - Mar. 29) (Br. 4)
- (N-1) FINANCIAL TAX-FREE MONEY FUND, INC., 7503 Marin Dr., Englewood, CO 80111 (303) 799-1233 - an indefinite number of shares of common stock. (File 2-82707 - Mar. 23) (Br. 18 - New Issue)
- (S-3) NATIONAL MEDICAL ENTERPRISES, INC., 11620 Wilshire Blvd., Los Angeles, CA 90025 (212) 479-5526 - \$200 million of % convertible subordinated debentures, due 2008. Underwriter: Merrill Lynch White Weld Capital Markets Group. The company is an investor-owned health care company. (File 2-82712 - Mar. 30) (Br. 6)
- (S-14) COMMUNITY BANKS, INC., 7448 Hubbard Ave., Middleton, WI 53562 (608) 836-1511 - 17,500 shares of voting convertible preferred stock. (File 2-82714 - Mar. 30) (Br. 1)
- (S-3) WOLVERINE WORLD WIDE, INC., 9341 Courtland Dr., N.E., Rockford, MI 49351 (616) 874-8448 - 400,000 shares of common stock. Underwriters: Dillon, Read & Co. Inc. and Dean Witter Reynolds Inc. The company is engaged in the manufacture and sale of footwear. (File 2-82716 - Mar. 30) (Br. 7)
- (S-6) NUVEEN TAX-EXEMPT BOND FUND - MULTI-STATE, SERIES 87, 209 South La Salle St., Chicago, IL 60604 - an indefinite number of units. Depositor: John Nuveen & Co. Incorporated. (File 2-82717 - Mar. 24) (Br. 18 - New Issue)
- (S-1) UNIVERSAL HEALTH SERVICES, INC., Universal Corporate Center, 367 South Gulph Rd., King of Prussia, PA 19406 (215) 768-3300 - \$75 million of % convertible subordinated debentures, due April 1, 2008. Underwriters: Merrill Lynch White Weld Capital Markets Group, L.F. Rothschild, Unterberg, Towbin and F. Eberstadt & Co., Inc. The company owns and operates general acute care hospitals. (File 2-82718 - Mar. 30) (Br. 6)
- (S-12) IRVING TRUST COMPANY, One Wall St., New York, NY - 100,000 American Depositary Receipts for Monier Limited. (File 2-82721 - Mar. 28) (Br. 99 - New Issue)

REGISTRATIONS EFFECTIVE

Mar. 17: Fidelity Freedom Fund, 2-52772; General Common Stock Fund, Inc., 2-68671; The Municipal Bond Trust, Multi-State Program Series, 2-81001; National Municipal Trust, Sixty-Fifth Series, 2-81468.

Mar. 18: Fidelity Corporate Bond Fund, Inc., 2-41839; Fidelity Municipal Bond Fund, Inc., 2-81888; John Hancock Tax-Exempt Cash Management Trust, 2-80582.

ACQUISITIONS 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 prior percent owned; and Column 7 - the status of the filing, i.e., new, update, or revision.

	FORM	EVENT DATE	SHRS (000) / % OWNED	CUSIP / PRIOR %	FILING STATUS
AFB PROT SYS INC SCHWARTZ JONATHAN P ET AL	COM 13D	1/12/83	31 8.9	00103810 10.0	UPDATE
BIOCHEM INTL INC MEDTRONIC INC	COM 13D	3/18/83	4,156 100.0	09058510 0.0	NEW
CALUMET INDS INC MUTUAL PETROLEUM MKTG ET AL	COM 13D	3/11/83	225 13.3	13142910 12.1	UPDATE
COMPUTER DIALYSIS SYS INC WOODWARD MERWIN G	COM 13D	3/14/83	2,946 5.6	20504610 0.0	NEW
COURIER CORP DE RANCE INC	COM 13D	3/11/83	83 5.9	22266010 0.0	NEW
ENERGY CAP DEV CORP TEMPLE PAUL NATHANIEL ET AL	COM NEW 13D	12/31/82	8,065 40.5	29290520 52.8	UPDATE
FLODRAFAX INTL INC DE RANCE INC	COM 13D	2/28/83	142 5.6	33982510 5.9	UPDATE
HMG PPTY INVS INC TRANSCO RLTY TR	COM 13D	3/ 7/83	392 32.1	40423210 31.8	UPDATE
INTERNATIONAL INCOME PPTY U S LEND LEASE INC	COM 13D	2/14/83	1,753 25.0	45968410 0.0	UPDATE
JACKSON NATL LIFE INS CO PASANT A J ET AL	COM 13D	3/ 1/83	390 9.5	46850210 9.6	UPDATE
LAND RES CORP TBK PARTNERS ET AL	COM 13D	3/16/83	29 1.1	51466910 1.0	UPDATE
LAND RES CORP VIRIDIAN INVESTMENTS LTD	COM 13D	3/16/83	18 0.7	51466910 0.7	UPDATE
SUNLITE OIL CO/DELAWARE ANRET INC ET AL	US 13D	3/ 9/83	936 27.9	56738810 0.0	NEW
PABST BREWING CO HBC ACQU/HEILEMAN BREWING	COM 13D	3/18/83	0 0.0	69371510 4.9	UPDATE
PANCHOS MEXICAN BUFFET INC DE RANCE INC	COM 13D	3/15/83	83 6.3	69830410 7.2	UPDATE
PEABODY INTL CORP CHESAPEAKE INS CO LTD ET AL	COM 13D	3/18/83	1,543 14.5	70456210 11.9	UPDATE
QUIXOTE CORP WILSON FRANCIS S. ET AL	COM 13D	8/20/82	170 12.3	74905610 0.0	NEW
TELECOM PLUS INTL INC RANK INDUS AMERICA	COM 13D	3/10/83	2,144 27.3	87928490 17.7	UPDATE
TESDATA SYS CORP NEW ENTERPRISE ASSOC LP ET AL	COM 13D	2/11/83	87 6.7	88159710 0.0	NEW
TRANS LUX CORP DAVIS J MORTON	COM 13D	3/ 4/83	107 6.3	89324710 5.4	UPDATE
UNITED FINL GROUP INC TEX FEDERATED DEVL P CO ET AL	CL A 13D	3/17/83	1,263 21.4	91032410 20.4	UPDATE
WMI EQUITY INVESTORS CLAY LANDON T	COM 13D	3/ 2/83	357 35.6	92929010 0.0	NEW
WESTERN INV REAL ESTATE TR MACPHEE CHESTER R	SBI 13D	2/28/83	102 6.7	95846810 0.0	NEW
WESTERN INV REAL ESTATE TR TALMAGE D.A. ET AL	SBI 13D	2/28/83	137 9.0	95846810 0.0	NEW