

sec news digest

Issue 91-11

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January 16, 1991

JAN 17 1991

ADMINISTRATIVE PROCEEDINGS

U.S. SECURITIES AND EXCHANGE COMMISSION

MARK BENSKIN BARRED

The Commission instituted public administrative proceedings against Mark Stephen Benskin (Benskin) pursuant to Section 15(b) of the Securities Exchange Act of 1934 (Exchange Act) and Section 203(f) of the Investment Advisers Act of 1940 (Advisers Act).

Benskin submitted an Offer of Settlement consenting to the entry of an Order containing findings that Benskin: (1) was permanently enjoined from violations of certain provisions of the Securities Act of 1933, the Exchange Act and the Advisers Act by judgment of the U.S. District Court for the Western District of Tennessee in connection with his participation in a Ponzi scheme (SEC v. Mark Stephen Benskin and Mark Benskin & Co., Inc., Civil Action No. 90-2514-HA); and (2) was convicted upon a plea of guilty in the same district court of forty counts of mail fraud and ten counts of securities fraud for his involvement in the Ponzi scheme (U.S. v. Mark Stephen Benskin and Mark Benskin & Company, Inc., Crim. Action 89-20166-G). The Order permanently bars Benskin from association with any broker, dealer, municipal securities dealer, investment adviser or investment company. (Rel. 34-28755)

PROCEEDINGS INSTITUTED AGAINST JAMES RAPHOLZ, JR.

The Commission instituted public administrative proceedings under the Investment Advisers Act of 1940 (Advisers Act) and the Investment Company Act of 1940 (Investment Company Act) against James L. Rapholz, Jr., (Rapholz) and James L. Rapholz, Jr., d/b/a Economic Advice. Rapholz, of Lighthouse Point, Florida, has been registered with the Commission as an investment adviser since December 1977. Rapholz is the president and sole investment adviser for Palm Beach Diversified Equity Fund, Inc. (PBDEF). PBDEF has been registered with the Commission since 1984 as a closed-end, management investment company.

The Order Instituting Proceedings (Order) alleges that from about September 1986 until about October 1989, Rapholz made misrepresentations and omissions of material fact to clients concerning the investment objectives of PBDEF. The Order further alleges that since about January 1988, Rapholz has caused PBDEF to: (1) fail to make required filings with the Commission; (2) fail to send required financial reports to investors; and (3) fail to maintain and preserve various required books and records. The Order alleges that Rapholz thereby willfully violated the anti-fraud provisions of the Advisers Act and willfully aided and abetted violations of the periodic reporting and books and records provisions of the Investment Company Act. (Rel. IA-1265)

INVESTMENT COMPANY ACT RELEASES

ASA LIMITED

An order has been issued under Section 7(d) of the Investment Company Act on an application filed by ASA Limited. The order permits applicant to amend its charter and by-laws, along with its custodian and subcustodian agreements, where appropriate, to allow for: (a) an increase from \$75,000 to \$200,000 in the amount of cash applicant can hold outside of the custody of a United States custodian to cover administrative expenses; (b) the ability to invest up to 5% of its assets in interest-bearing bank accounts with "eligible foreign custodians" or "overseas branches of qualified United States banks," as those terms are defined in Rule 17f-5 under the Act; and (c) certain changes in the composition and operation of applicant's board of directors. (Rel. IC-17946; International Series Rel. No. 219 - January 15)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

DELISTINGS GRANTED

Orders have been issued granting the applications of the following exchanges to strike from listing and registration the specified securities: American Stock Exchange - Comfed Bancorp, Inc., Common Stock, Par Value 1 cent (Rel. 34-28776); and New York Stock Exchange - all series of call and put options on Shearson Lehman Hutton Holdings, Inc. (Rel. 34-28777).

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGES

Proposed rule changes have been filed by the following under Rule 19b-4 of the Securities Exchange Act: Depository Trust Company (SR-DTC-90-13) to establish a Rush Withdrawal Transfer Service (Rel. 34-28768); and National Association of Securities Dealers (SR-NASD-90-63) regarding amendments to the Interpretation of the Board of Governors -- Prompt Receipt and Delivery of Securities to assist member compliance with SEC Rule 10b-21 of the Act (Rel. 34-28769). Publication of the proposals is expected in the Federal Register during the week of January 14.

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-6 PRUCO LIFE VARIABLE UNIVERSAL ACCOUNT, 213 WASHINGTON ST,
C/O PRUCO LIFE INSURANCE CO, NEWARK, NJ 07102 (201) 802-2000 - INDEFINITE SHARES.
(FILE 33-38271 - JAN. 08) (BR. 20)
- S-3 COASTAL CORP, COASTAL TWR, NINE GREENWAY PLZ, HOUSTON, TX 77046 (713) 877-1400 -
250,000,000 (\$250,000,000) STRAIGHT BONDS. UNDERWRITER: LEHMAN BROTHERS,
MORGAN STANLEY & CO, PAINEWEBBER INC. (FILE 33-38272 - JAN. 09) (BR. 7)
- S-4 MURPHY OIL CORP /DE, 200 PEACH ST, EL DORADO, AR 71730 (501) 862-6411 - 10,096,773
(\$334,506,089.49) COMMON STOCK. UNDERWRITER: SMITH BARNEY HARRIS UPHAM & CO. (FILE
33-38439 - JAN. 08) (BR. 4)
- S-8 FLUKE JOHN MANUFACTURING CO INC, 6920 SEAWAY BLVD, EVERETT, WA 98203 (206) 347-6100
- 50,000 (\$693,550) COMMON STOCK. (FILE 33-38506 - JAN. 08) (BR. 8)
- S-8 FLUKE JOHN MANUFACTURING CO INC, 6920 SEAWAY BLVD, EVERETT, WA 98203 (206) 347-6100
- 100,000 (\$1,210,063) COMMON STOCK. (FILE 33-38507 - JAN. 08) (BR. 8)
- S-8 DSC COMMUNICATIONS CORP, 1000 COIT RD, PLANO, TX 75075 (214) 519-3000 - 950,000
(\$5,818,750) COMMON STOCK. (FILE 33-38544 - JAN. 08) (BR. 7)
- S-6 MINT GROUP 2, 331 COMMERCE ST, C/O JC BRADFORD & CO, NASHVILLE, TN 37201 -
INDEFINITE SHARES. DEPOSITOR: BRADFORD J C & CO, GLICKENHAUS & CO,
JAMES RAYMOND & ASSOCIATES INC. (FILE 33-38545 - JAN. 08) (BR. 16 - NEW ISSUE)
- S-6 SEARS TAX EXEMPT INVESTMENT TRUST INSURED NEW JERSEY SER 7, TWO WORLD TRADE CNTR,
C/O DEAN WITTER REYNOLDS INC, NEW YORK, NY 10048 - 2,000 (\$2,000,000)
UNIT INVESTMENT TRUST. DEPOSITOR: DEAN WITTER REYNOLDS INC. (FILE 33-38578 - JAN. 09)
(BR. 22 - NEW ISSUE)
- S-8 HEWLETT PACKARD CO, 3000 HANOVER ST, PALO ALTO, CA 94304 (415) 857-1501 -
16,000,000 (\$500,960,000) COMMON STOCK. (FILE 33-38579 - JAN. 09) (BR. 13)
- S-3 SOUTH CAROLINA ELECTRIC & GAS CO, 1426 MAIN ST, COLUMBIA, SC 29201 (803) 748-3000 -
200,000,000 (\$200,000,000) MORTGAGE BONDS. (FILE 33-38580 - JAN. 09) (BR. 13)
- S-2 EASTCO INDUSTRIAL SAFETY CORP, 130 W 10TH ST, HUNTINGTON STATION, NY 11743
(516) 427-1802 - 5,760,783 (\$1,440,195.04) COMMON STOCK. 576,078 (\$57.61)
WARRANTS, OPTIONS OR RIGHTS. 576,078 (\$172,823) COMMON STOCK. (FILE 33-38601 -
JAN. 09) (BR. 10)
- S-8 SPAGHETTI WAREHOUSE INC, 6120 ALDWICK DR, GARLAND, TX 75043 (214) 226-6000 -
315,102 (\$4,834,165) COMMON STOCK. (FILE 33-38603 - JAN. 09) (BR. 12)
- S-8 INTERACTIVE MEDIA TECHNOLOGIES INC, 7320 E BUTHERUS DR STE 200, SCOTTSDALE, AZ 85260
(602) 443-3093 - 710,000 (\$635,450) COMMON STOCK. 3,500,000 (\$3,773,000) COMMON STOCK.
(FILE 33-38605 - JAN. 09) (BR. 10)

ACQUISITION OF SECURITIES

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

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

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
AMERICAN ECOLOGY CORP SANDERS DON A ET AL	COM 13D	1/ 8/91	321 10.8	02553310 9.8	UPDATE
APPLIED PWR INC STATE OF WISCONSIN INVEST	CL A BD	12/21/90	773 7.5	03822510 5.6	NEW
APPLIED PWR INC STATE OF WISCONSIN INVEST	CL A BD	12/21/90	773 7.5	03822510 5.6	UPDATE
AVALON CORP CORONA CORP	COM 13D	5/31/90	15,728 100.0	05343510 100.0	RVISION
AVALON CORP CORONA CORP	WTS 13D	5/31/90	1,262 91.4	05343511 100.0	RVISION
AVALON CORP CORONA CORP	\$7.50 PFD 13D	5/31/90	5,251 87.6	05343520 23.1	RVISION
BRNF LIQUIDATING TRUST FARALLON CAP MGMT ET AL	LIQ CERTIFICATES 13D	1/ 7/91	1,264 26.2	05591699 22.7	UPDATE
BANNER AEROSPACE INC STATE OF WISCONSIN INVEST	COM BD	12/19/90	1,128 6.3	06652510 5.3	UPDATE
BOMBAY CO INC STATE OF WISCONSIN INVEST	COM BD	1/10/91	438 7.1	09792410 4.7	UPDATE
BUSINESS RECORDS CORP HLDG C ESPING P E ET AL	COM 13D	12/31/90	1,388 30.8	12329610 34.3	UPDATE
CRX ALLIED WASTE INDS	COM 13D	12/31/90	60,409 80.0	12627710 0.0	NEW

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
CEL-SCI CORP DE CLARA B	COM	13D 12/31/90	2,953 7.9	15083710 0.0	NEW
CHANTAL PHARMACEUTICAL CORP ANTHONY GARNER	COM	13D 1/ 4/91	1,642 9.4	15930010 9.2	UPDATE
CHEMICAL FABRICS CORP CANNELL PETER B & CO INC	COM	13D 12/31/90	657 14.3	16372910 12.2	UPDATE
CHEYENNE SOFTWARE INC SCHEUER WALTER ET AL	COM	13D 1/ 2/91	1,100 11.3	16688810 8.5	UPDATE
CONQUEST EXPL CO AMERICAN EXPLOR CO	COM	13D 1/ 8/91	15,317 34.4	20828510 34.4	UPDATE
DATA DIMENSIONS INC R W VENTURES II	COM	13D 1/ 7/91	701 18.9	23765410 0.0	NEW
DELTA WOODSIDE INDS INC NEW RAINSFORD BETTIS C	COM	13D 11/ 7/90	N/A N/A	24790910 0.0	NEW
EVANS & SUTHERLAND COMPUTER HARRIS ASSOCIATES INC	COM	13D 1/ 3/91	1,276 14.8	29909610 12.3	UPDATE
EVEREST JENNINGS INTL DEL INDUSTRIAL EQUITY LTD ET AL	CL A	13D 1/10/91	4,062 59.8	29976720 60.3	UPDATE
FERROFLUIDICS CORP MOSKOWITZ RONALD	COM PAR \$0.004	13D 10/24/90	2,050 52.5	31541420 38.4	UPDATE
1ST BANCORP VINCENNES IND HART ARTHUR L	COM	13D 10/26/90	22 5.7	31899310 0.0	NEW
FUND AMERICAN COS INC GOLDMAN SACHS & CO	COM	13D 1/ 3/91	1,599 5.2	36076810 0.0	NEW
GANDER MTN INC LUBAR SHELDON B ET AL	COM	13D 1/ 3/91	306 11.1	36471910 7.6	UPDATE
GRADCO SYS INC PLENUM PUBLISHING ET AL	COM	13D 1/ 3/91	1,012 13.3	38411110 9.4	UPDATE
INTERNATIONAL MOBILE MACH CO M A COM INC	COM	13D 12/21/90	1,619 10.9	46002610 10.4	UPDATE
INTERNATIONAL RECTIFIER CORP FIDELITY INTL LTD	COM	13D 12/21/90	886 7.7	46025410 9.4	UPDATE
INTERNATIONAL RECTIFIER CORP FMR CORP	COM	13D 12/27/90	886 7.7	46025410 9.4	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ XCHG	CUSIP/ PRIOR%	FILING STATUS
IONICS INC	COM		356	46221810	
FIDELITY INTL LTD	13D	12/ 7/90	8.6	9.6	UPDATE
IONICS INC	COM		356	46221810	
FMR CORP	13D	12/27/90	8.6	9.6	UPDATE
IVAX CORP	COM		6,250	46582310	
AZURE LIMITED ET AL	13D	12/28/90	26.1	0.0	NEW
JACLYN INC	COM		1,408	46977210	
CHESTNOV ROBERT	13D	1/ 2/91	50.3	48.8	UPDATE
JACLYN INC	COM		1,330	46977210	
GINSBURG ABE	13D	1/ 2/91	47.5	47.2	UPDATE
JACLYN INC	COM		1,358	46977210	
GINSBURG ALLAN	13D	1/ 2/91	48.5	48.7	UPDATE
JACLYN INC	COM		1,336	46977210	
GINSBURG HOWARD	13D	1/ 2/91	47.7	47.9	UPDATE
JACLYN INC	COM		142	46977210	
JACLYN INC ESOP&T	13D	1/ 2/91	5.1	5.2	UPDATE
LE PEEP RESTAURANTS	COM		5,728	52129810	
JACOBS ELI S ET AL	13D	10/24/90	81.5	78.9	UPDATE
LEISURE CONCEPTS INC	COM		342	52539710	
AVILA ROBERT J ET AL	13D	1/11/91	10.5	9.5	UPDATE
LEISURE CONCEPTS INC	COM		1	52539710	
INTL CONSUMER TECH CORP	13D	1/ 9/91	N/A	N/A	UPDATE
LIBERTY CORP S C	COM		732	53037010	
GAMCO INVESTORS INC ET AL	13D	1/ 9/91	9.3	8.3	UPDATE
LOWE STAR INDS INC	COM		2,014	54229010	
SCOPE INDS	13D	1/ 8/91	12.2	11.3	UPDATE
MICHAEL FOODS INC	COM		N/A	59407410	
STATE OF WISCONSIN INVEST	BD	12/27/90	N/A	5.7	UPDATE
MIDDLEBY CORP	COM		2,215	59627810	
WHITMAN WILLIAM F JR	13D	1/ 2/91	26.7	34.1	UPDATE
NORTHEAST FEDERAL CORP	COM		315	66416110	
LOEB JOHN L ET AL	13D	12/31/90	5.5	0.0	NEW
NOSTALGIA NETWORK INC	COM NEW		640	66975230	
JANAS JOHN A	13D	3/31/90	5.4	7.0	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
PETROLEUM HELICOPTERS INC MERCURY ASSET MGMT	COM VTG 13D	12/28/90	276 7.1	71660410 5.3	UPDATE
PRIMA ENERGY CORP JAMES ROBERT G	COM PAR \$0.015 13D	12/31/90	196 9.7	74190120 8.2	UPDATE
ROCKWOOD NATL CORP PARKWAY CO ET AL	COM 13D	1/ 8/91	3,230 32.6	77442910 24.3	UPDATE
ROSPATCH CORP DEL COYNE MICHAEL F ET AL	COM 13D	12/10/90	222 8.8	77820410 9.0	UPDATE
SEALED AIR CORP TIGER ET AL	COM 13D	1/ 2/91	772 8.8	81211510 9.8	UPDATE
SEQUA CORPORATION TIGER ET AL	CL A 13D	11/28/90	393 6.5	81732010 5.1	RVSION
SERVICE FRACTURING CO ENERGY RECOVERY FD ET AL	COM 13D	1/ 9/91	514 8.9	81790810 7.0	UPDATE
SHARON STL CORP SOROS GEORGE ET AL	COM 13D	12/28/90	3,000 30.0	81978510 0.0	NEW
SIRCO INTL CORP YAMAGUCHI YUTAKA ET AL	COM 13D	1/ 2/91	681 56.0	82963910 52.1	UPDATE
STAPLES INC TIGER ET AL	COM 13D	1/ 2/91	764 8.0	85503010 5.9	UPDATE
STARRETT HSG CORP WARNER COMMUNICATIONS ET AL	COM 13D	1/ 2/91	288 4.4	85567710 5.9	UPDATE
SUN ELEC CORP STATE OF WISCONSIN INVEST BD	COM 13D	12/27/90	481 5.1	86671310 0.0	NEW
SYSTEMS CTR INC STATE OF WISCONSIN INVEST BD	COM 13D	12/21/90	550 5.7	87189310 0.0	NEW
TELVUE CORP LENFEST H F	COM 13D	11/16/90	21,231 66.4	87999710 40.3	UPDATE
THORATEC LABS CORP GLENN PAUL F	COM 13D	12/31/90	1,702 22.0	88517510 25.4	UPDATE
UNILAB CORP METPATH INC	COM 13D	1/10/91	16,360 53.4	90476210 37.4	UPDATE
WSMP INC FIDELITY INTL LTD ET AL	COM 13D	1/ 4/91	37 1.8	92933010 0.8	UPDATE
WSMP INC INTEGRITY FUND INC ET AL	COM 13D	12/26/90	11 0.5	92933010 0.0	NEW
YG DEVELOPMENT CO SHEA EDMUND H JR	COM 13D	12/18/90	160 14.4	98423710 0.0	NEW

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. Changes 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		
ABS LIFESCIENCES INC	DE	X	X				X			11/01/90	
ACQUISITION CAPABILITY INC	DE					X				01/08/91	
AIR RESOURCES CORP	CO					X				01/04/91	
ALASKA GOLD CO	DE	X			X	X				12/28/90	
ALCO STANDARD CORP	OH				X	X				01/11/91	
ALLIANCE WELL SERVICE INC	NV				X					12/31/90	
AMBASE CORP	DE				X	X				12/31/90	
AMDURA CORP	DE				X	X				12/21/90	
AMERICAN GENERAL FINANCE CORP	IN				X	X				01/08/91	
AMERICAN SHIP BUILDING CO	NJ					X				01/09/91	
AMERICAN VANGUARD CORP	DE				X					01/10/91	
ANGELES INCOME PROPERTIES LTD III	CA		X							12/28/90	
ANGELES PARTNERS XV	CA		X							12/27/90	
ARCHER DANIELS MIDLAND CO	DE						X			01/14/91	
ASKCORP	TX				X					01/11/91	
ASSOCIATES CORPORATION OF NORTH AMERICA	DE						X			01/09/91	
ATEL CASH DISTRIBUTION FUND III LP	CA		X							12/21/90	
ATLANTIC EXPRESS INC	DE				X	X				01/08/91	
AUTOCAFE SYSTEMS INC /DE/	DE				X	X				12/31/90	
AVALON CORP	MD		X							12/31/90	
BEARD OIL CO /DE/	DE				X	X				12/31/90	
BENNETT PETROLEUM CORP	CO				X					08/31/90	
BIG SKY TRANSPORTATION CO	MT						X			01/03/91	
BOSTON CAPITAL TAX CREDIT FUND II LTD PA	DE		X				X			12/27/90	
BRADLEY REAL ESTATE TRUST	MA				X					01/10/91	
BRISTOL RESEARCH CORP	CA			X		X				01/02/91	
BURNUP & SIMS INC	DE				X					12/27/90	
BUTCHER VENTURE PARTNERS I L P	DE	X								12/31/90	
CALIFORNIA JAMAR INC	DE				X					12/21/90	
CAMERA PLATFORMS INTERNATIONAL INC	DE	X					X			01/01/91	
CAPITAL PROPERTIES INC /RI/	RI				X					01/07/91	
CARIBBEAN SELECT INC	DE		X							12/28/90	
CARLYLE REAL ESTATE LTD PARTNERSHIP VI	IL		X				X			12/26/90	
CARLYLE REAL ESTATE LTD PARTNERSHIP XII	IL				X	X				12/28/90	
CARLYLE REAL ESTATE LTD PARTNERSHIP 75	IL		X				X			12/26/90	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE
		1	2	3	4	5	6	7	8	
CAROLCO PICTURES INC	DE					X	X			12/24/90
CB FINANCIAL CORP	MI					X				12/31/90
CENTURY SOUTH BANKS INC	GA	X								12/31/90
CHARTER ONE FINANCIAL INC	DE					X				12/28/90
CHASE MANHATTAN CORP	DE					X	X			01/14/91
CHATTAHOOCHEE BANCORP INC	GA					X	X			01/03/91
CHERAMI NATURAL PET FOODS INC	NV	NO ITEMS								12/20/90
CITIBANK FEDERAL SAVINGS BANK	DE					X	X			12/26/90
COMMONWEALTH EDISON CO	IL					X				12/13/90
CONTECH TELECOMMUNICATIONS CORP /DE/	DE					X	X			01/08/91
CONTEX SCIENTIFIC CORP	NY		X			X				01/03/91
CONSOLIDATED ENERGY SYSTEMS INC /CA/	CA					X				01/11/91
CONSOLIDATED PRODUCTS INC /IN/	IN					X				01/02/91
CONSTON CORP	PA	X								01/01/91
CONTINENTAL INFORMATION SYSTEMS CORP	NY					X	X			10/29/90
COPLEY PENSION PROPERTIES VII	MA	X								01/08/91
CRAMER INC	KS		X							01/10/91
CYPRESS EQUIPMENT FUND LTD	FL					X				01/01/91
DATAPHAZ INC	DE					X	X			01/11/91
DATRON SYSTEMS INC/DE	DE					X	X			08/21/90
DELTA AIR LINES INC /DE/	DE					X	X			01/10/91
DEP CORP	DE					X				12/11/90
DEVON GROUP INC	DE					X				12/18/90
DIAGNOSTIC SCIENCES INC /NEW/	DE					X	X			12/31/90
DUMAC CORP	DE					X	X			10/15/91
DYCO DEVELOPMENT PARTNERS 1988	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1975	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1976-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1977-X	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1977-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1980-1	DE		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1980-2	DE		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1981-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1981-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1982-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1982-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1983-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1983-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1984-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1984-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1985-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1985-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1986-X	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1986-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1986-2	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1987-1	MN		X			X				01/07/91
DYCO OIL & GAS PROGRAM 1987-2	MN		X			X				01/07/91
DYCO 1978 OIL & GAS PROGRAMS	MN		X			X				01/07/91
DYCO 1979 OIL & GAS PROGRAMS			X			X				01/07/91
EAC INDUSTRIES INC	NY					X	X			01/04/91
ENTREE CORP	DE					X				01/09/91
ENVIRONMENTAL POWER CORP	DE	X				X	X			12/28/90
ENZON INC	DE					X				12/18/90
ERNST DIESSNER MORTGAGE FUND 86 LTD PART	AZ		X			X				12/28/90
EXCALIBUR SECURITY SERVICES INC	DE		X							12/28/90
EXCEL PROPERTIES LTD II	CA	X					X			12/31/90

AMEND

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		1	2	3	4	5	6	7	8		
EXECUTIVE OFFICE GROUP INC	NV			X		X				11/12/90	AMEND
FASHION CHANNEL NETWORK INC	DE					X				12/31/91	
FEDERAL MOGUL CORP	MI							X		10/29/90	AMEND
FIRST EXECUTIVE CORP	DE					X		X		01/09/91	
FIRST FINANCIAL BANCORP /OH/	OH					X		X		01/07/90	
FIRST INTERSTATE BANK OF WASHINGTON MA						X		X		10/30/90	
FIRST INTERSTATE BANK OF WASHINGTON MA						X				11/15/90	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-						X				12/26/90	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-						X				12/26/90	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-						X				12/26/90	
FIRST NATIONWIDE BANK SERIES 1989 FNB-1						X				12/26/90	
FIRST NATIONWIDE BANK SERIES 1989 FNB-2						X				12/26/90	
FIRST NATIONWIDE BANK SERIES 1989 ICAMC-	CA					X				12/26/90	
FIRST TUDOR CORP	NY					X		X		01/08/91	
FLEET MORTGAGE SECURITIES INC	RI					X		X		12/26/90	
FNW BANCORP INC	DE					X				12/19/90	
FORD MOTOR CREDIT CO	DE					X				01/11/91	
FREEPORT MCMORAN COPPER & GOLD INC	DE					X		X		01/09/91	
GIRTAL INTERNATIONAL CORPORATION	NV	X	X	X	X	X	X	X		01/10/91	
GMBS INC SERIES 1990-2	DE					X		X		12/26/90	
GMBS INC SERIES 1990-2	DE					X		X		12/28/90	
GMBS INC SERIES 1990-3						X		X		12/26/90	
GMBS INC SERIES 1990-4						X		X		12/26/90	
HEALTH & LEISURE INC /DE/	DE		X	X				X		12/28/90	
HEALTH & REHABILITATION PROPERTIES TRUST	MD		X					X		12/28/90	
HENRY JACK & ASSOCIATES INC	DE					X				01/11/91	
HERITAGE BANCORP INC /DE/	DE					X				12/31/90	
HIBERNIA NATIONAL BANK 1990-A GRANTOR TR	NY		X					X		12/27/90	
HIGHLAND SUPERSTORES INC	MI					X		X		12/28/90	
HQ OFFICE SUPPLIES WAREHOUSE INC	DE		X			X		X		12/28/90	
HYSTER YALE MATERIALS HANDLING INC	DE					X		X		12/26/90	
INDUSTRIAL TRAINING CORP	MD					X				12/31/90	
IVAX CORP	DE		X					X		12/28/90	
JACOR COMMUNICATIONS INC	OH					X		X		12/31/90	
KAISER STEEL RESOURCES INC	DE					X		X		12/18/90	
KANSAS CITY SOUTHERN INDUSTRIES INC	DE					X				01/10/91	
KAR VENTURES INC	NV					X		X		01/07/91	
KEEGAN MANAGEMENT CO	DE		X					X		12/31/90	
KENTUCKY BANCORPORATION INC	KY					X		X		01/08/91	
KEYCORP	NY					X		X		09/28/91	
KOSS CORP	DE					X				09/28/90	
LANDMARK BANCSHARES CORP	MO					X		X		01/08/91	
LB MORTGAGE TRUST SERIES 1990-3	DE					X		X		11/26/90	
LEGENDS COMPANY OF CHICAGO INC /DE/	DE							X		01/11/91	
MALLON RESOURCES CORP	CO					X				01/04/91	
MARCADE GROUP INC	NY					X				12/28/90	
MAY DEPARTMENT STORES CO	NY							X		01/01/91	
MBNA CREDIT CARD TRUST 1987-A	NY					X				01/11/91	
MBNA CREDIT CARD TRUST 1988-A	NY					X				01/11/91	
MBNA CREDIT CARD TRUST 1988-B	NY					X				01/11/91	
MBNA CREDIT CARD TRUST 1988-C	NY					X				01/11/91	
MBNA CREDIT CARD TRUST 1989 A						X				01/11/91	
MBNA CREDIT CARD TRUST 1989 B						X				01/11/91	
MBNA CREDIT CARD TRUST 1990-A						X				01/11/91	
MBNA CREDIT CARD TRUST 1990-B						X				01/11/91	

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		1	2	3	4	5	6	7	8	
MCA INC	DE	X						X		12/29/90
MCDONNELL DOUGLAS CORP	MD					X				01/07/91
MECHANICS & FARMERS SAVINGS BANK FSB		NO ITEMS								09/19/90
MECHANICS & FARMERS SAVINGS BANK FSB						X	X			10/16/90
MECHANICS & FARMERS SAVINGS BANK FSB						X	X			10/30/90
MECHANICS & FARMERS SAVINGS BANK FSB						X	X			12/12/90
MECHANICS & FARMERS SAVINGS BANK FSB						X	X			12/12/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			10/02/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			10/30/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			10/30/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			11/13/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			11/13/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			11/27/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			11/27/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			11/27/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			12/11/90
MECHANICS & FARMERS SAVINGS BANK FSB SER						X	X			12/13/90
MEDCO RESEARCH INC	CA							X		12/27/90
MEDIAGENIC	CA		X					X		12/27/90
MINERAL KING BANCORP INC	DE	X						X		12/28/90
MORGAN J P & CO INC	DE					X	X			01/14/91
MORNINGSTAR FOODS INC	DE					X	X			01/08/91
NATIONAL COMMERCE BANCORPORATION /TN/	TN					X	X	X		01/11/91
NATIONAL FINANCIAL REALTY TRUST	IN							X		12/31/90
NEW LINE CINEMA CORP	DE		X					X		01/10/91
NEW LONDON INC	TX		X					X		12/31/90
NORTH EUROPEAN OIL ROYALTY TRUST	DE					X	X			01/11/91
NORTHERN INDIANA PUBLIC SERVICE CO	IN							X		12/28/90
NOVATEK INTERNATIONAL INC	CO		X	X	X	X	X	X		12/28/90
NUMERICA FINANCIAL CORP	NH					X	X			12/27/90
NUMEX CORP	DE					X				12/18/90
OUTLET BROADCASTING INC	RI					X				12/27/90
OUTLET COMMUNICATIONS INC	DE					X				12/27/90
PACIFIC WESTERN BANCSHARES INC /DE/	DE					X				12/31/90
PBL ACQUISITION CORP	DE					X				01/10/91
PCC GROUP INC	CA					X				01/11/91
PEEBLES INC	VA					X				01/10/91
PEERLESS PRODUCTIONS LTD INC	FL					X				12/27/90
PEGASUS AIRCRAFT PARTNERS II L P	DE		X							12/26/90
PEGASUS AIRCRAFT PARTNERS L P	DE		X							12/26/90
PGI INC	FL		X			X	X			12/28/90
PHARMACY MANAGEMENT SERVICES INC	FL		X					X		12/20/91
PHH CORPORATION	MD					X				01/10/91
POGO PRODUCING CO	DE					X				01/10/91
POSSIS CORP	MN					X	X			12/28/90
PROTEIN DATABASES INC	DE					X	X			12/26/90
PRUDENTIAL BACHE ENERGY INCOME LTD PARTN	TX					X	X			12/19/90
PRUDENTIAL BACHE ENERGY INCOME LTD PARTN	TX					X	X			12/19/90
PRUDENTIAL BACHE ENERGY INCOME LTD PARTN	TX					X	X			12/19/90
PRUDENTIAL BACHE ENERGY INCOME LTD PARTN	TX					X	X			12/19/90
PUBLIC SERVICE CO OF NEW HAMPSHIRE	NH					X				01/08/91
PULSE BANCORP INC	NJ					X	X			01/08/91
QUIXOTE CORP	DE							X		04/30/90
R 2000 CORP	NJ		X					X		01/01/91
RAILROAD FINANCIAL CORP	KS							X		12/31/90
RCSB FASTBACS 1988 1F GRANTOR TRUST	NY							X		01/15/91

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RCSB 1989-A GRANTOR TRUST	NY				X					01/15/91	
RCSB 1990 B GRANTOR TRUST	NY				X					01/15/91	
RCSB 1990-A GRANTOR TRUST	NY				X					01/15/91	
REPUBLIC FEDERAL SAVINGS & LOAN ASSOCIAT	CA				X	X				12/24/90	
RESIDENTIAL FUNDING MORTGAGE SECURITIES	DE				X	X				12/26/90	
RHONE POULENC RORER INC	PA					X				07/31/90	AMEND
RITZYS G D INC	OH	X				X				12/28/90	
RIVER OAKS INDUSTRIES INC	DE		X			X				12/27/90	
ROHR INDUSTRIES INC	DE					X				01/08/91	
ROYAL PALM BEACH COLONY LTD PARTNERSHIP	DE				X					12/27/90	
RURAL HOUSING TRUST 1987-1	DE					X				01/02/91	
RYLAND MORTGAGE SECURITIES CORPORATION T	VA	X			X	X				12/27/90	
SAHARA CASINO PARTNERS L P	DE				X	X				01/11/91	
SAHARA RESORTS	NV				X	X				01/11/91	
SARATOGA BANCORP	CA				X	X				11/30/90	
SCOTT PAPER CO	PA				X	X				01/10/91	
SEAGATE TECHNOLOGY INC	DE					X				01/11/91	
SEALRIGHT CO INC	DE		X			X				12/28/90	
SEARS MOR SEC CORP IND RT ADJ RT MOR PAS	DE				X	X				12/31/90	
SEARS MORT SEC CORP MULT CLA MORT PAS TN	DE				X	X				12/31/90	
SEARS MORT SEC CORP MULT CLA MORT PAS TN	DE				X	X				12/31/90	
SEARS MORT SEC CORP MULT CLA MORT PAS TN	DE				X	X				12/31/90	
SEARS MORT SEC CORP MULT CLA MORT PAS TN	DE				X	X				12/31/90	
SEARS MORTGAGE SEC CORP MORT PASS THR CE	DE				X	X				12/31/90	
SEARS MORTGAGE SEC CORP MORT PASS THR CE	DE				X	X				12/31/90	
SEARS MORTGAGE SEC CORP MORT PASS THR CE	DE				X	X				12/31/90	
SEARS MORTGAGE SEC CORP MU CL MO PA TN C	DE				X	X				12/31/90	
SEARS MORTGAGE SEC CORP PAS THR CERT SER	DE				X	X				12/31/90	
SENETEK PLC /ENG/					X		X			01/07/91	
SHAWMUT NATIONAL 1988 A GRANTOR TRUST							X			01/02/91	
SHAWMUT NATIONAL 1990-A GRANTOR TRUST							X			01/02/91	
SHELTER PROPERTIES I LTD PARTNERSHIP	SC	X								12/31/90	
SHELTER PROPERTIES II LTD PARTNERSHIP	SC	X								12/31/90	
SHELTER PROPERTIES III LTD PARTNERSHIP	SC	X								12/31/90	
SHELTER PROPERTIES IV LIMITED PARTNERSHI	SC	X								12/31/90	
SHELTER PROPERTIES V LIMITED PARTNERSHIP	SC	X								12/31/90	
SHELTER PROPERTIES VI LIMITED PARTNERSHI	SC	X								12/31/90	
SHELTER PROPERTIES VII LTD PARTNERSHIP	SC	X								12/31/90	
STRATUS COMPUTER INC	MA					X				12/04/90	AMEND
SUMMA RX LABORATORIES INC	DE				X	X				09/09/91	
SUNSHINE MINING CO /DE/	DE		X			X				01/11/91	
TEJAS GAS CORP /DE/	DE		X		X	X				12/28/90	
TEXAS AMERICAN RESOURCES INC	TX				X	X				10/18/91	
THUNDER MOUNTAIN GOLD INC	MA				X	X				01/07/91	
TRANS WORLD AIRLINES INC /NEW/	DE				X	X				12/16/90	AMEND
UNITED MAGAZINE CO	OH	X			X					12/28/90	
VINTAGE GROUP INC	CO				X	X				01/07/91	
VMS NATIONAL PROPERTIES JOINT VENTURE	IL				X					12/28/90	
WALL STREET FINANCIAL CORP /DE/	DE				X	X				01/07/91	
WASHINGTON COUNTY BANCSHARES INC	TX				X					12/13/90	
WATSON GENERAL PICTURES INC	CA		X			X				12/28/90	
WESTCORP /CA/	CA					X				01/03/91	
WESTERN CAPITAL INVESTMENT CORP	DE		X		X	X				12/26/90	
WESTPORT BANCORP INC	DE				X					12/10/90	
WORTH CORP	NV	X				X				12/31/90	
21ST CENTURY HOLDINGS INC	NV				X					12/23/90	
3 D SYSTEMS INC			X		X	X				12/31/90	