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# sec news digest

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Issue 91-67

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April 8, 1991

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U.S. SECURITIES AND  
EXCHANGE COMMISSION

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ADMINISTRATIVE PROCEEDINGS

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WALTER CAPITAL CORPORATION REGISTRATION REVOKED

The New York Regional Office announced that the Commission has simultaneously instituted and settled administrative proceedings against Walter Capital Corporation (Walter Capital), an inactive New York, New York broker-dealer, and revoked Walter Capital's broker-dealer registration. The Commission found that Walter Capital willfully violated the antifraud provisions of the securities laws during the initial public offering of Regional Funding Corp. common stock underwritten by Walter Capital in 1984. The Commission also found that Walter Capital failed to reasonably supervise persons subject to its supervision, with a view toward preventing their violations of the antifraud provisions of the securities laws. Walter Capital neither admitted nor denied the Commission's findings. (Rel. 34-29028)

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INVESTMENT COMPANY ACT RELEASES

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NATIONAL REAL ESTATE FUND

A notice has been issued giving interested persons until April 29 to request a hearing on an application filed by the National Real Estate Fund for an order under Section 8(f) of the Investment Company Act declaring that it has ceased to be an investment company. (Rel. IC-18079 - April 4)

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LISTING, DELISTING AND UNLISTED TRADING ACTIONS

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WITHDRAWALS SOUGHT

A notice has been issued giving interested persons until April 24 to comment on the application of AlpNet, Inc., to withdraw its Common Stock, No Par Value, from listing and registration on the Boston Stock Exchange. (Rel. 34-29040)

A notice has been issued giving interested persons until April 25 to comment on the application of Go-Video, Inc., to withdraw its Common Stock, \$.001 Par Value and Common Stock Purchase Warrants from listing and registration on the Philadelphia Stock Exchange and Pacific Stock Exchange. (Rel. 34-29047)

## UNLISTED TRADING PRIVILEGES GRANTED

Orders have been issued granting the applications of the following exchanges for unlisted trading privileges in issues which are listed and registered on one or more other national securities exchanges and are reported in the consolidated transaction reporting system: Cincinnati Stock Exchange - 9 issues (Rel. 34-29041); Midwest Stock Exchange - 6 issues (Rel. 34-29042); and Philadelphia Stock Exchange - 10 issues (Rel. 34-29048).

## DELISTING GRANTED

An order has been issued granting the application of the Pacific Stock Exchange to strike from listing and registration Corporate Data Sciences, Inc., Common Stock, No Par Value. (Rel. 34-29046)

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## SELF-REGULATORY ORGANIZATIONS

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### PROPOSED RULE CHANGES

Two proposed rule changes have been filed by the Chicago Board Options Exchange under Rule 19b-4 of the Securities Exchange Act. SR-CBOE-91-09 would allow the CBOE to list and trade reduced value index options based on the FT-SE Eurotrack 200 Index, a broad-based stock market index based on 200 stocks from 12 European countries (Rel. 34-29043). SR-CBOE-91-08 would allow the CBOE to list and trade reduced value index options based on the FT-SE Eurotrack 100 Index, a broad-based stock market index based on 100 stocks from 11 European countries that does not include stocks from the United Kingdom (Rel. 34-29045). Publication of the notices is expected in the Federal Register during the week of April 8.

The Philadelphia Stock Exchange filed a proposed rule change (SR-PHLX-91-03) under Rule 19b-4 to provide for an adequate and comprehensive methodology to calculate margin for cross-rate currency options. Publication of the notice is expected in the Federal Register during the week of April 8. (Rel. 34-29039)

### PARTIAL APPROVAL OF PROPOSED RULE CHANGE

The Commission granted partial approval of a proposed rule change submitted by the American Stock Exchange (SR-AMEX-90-26) to extend the Exchange's position limit exemption for hedged equity options positions until September 30, 1991. Publication of the order is expected in the Federal Register during the week of April 8. (Rel. 34-29044)

### IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change filed by the New York Stock Exchange (SR-NYSE-91-8) under Rule 19b-4 of the Securities Exchange Act has become effective immediately. The NYSE proposes to delay the effective date for the submission of reports regarding requests for extensions of time for payment/delivery of securities required by File No. SR-NYSE-89-24 until such time as the Commission approves File No. SR-NYSE-88-35. (Rel. 34-29049)

## 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-8 COLLINS FOODS INC, 12655 W JEFFERSON BLVD, LOS ANGELES, CA 90066 (213) 827-2300 - 2,000,000 (\$18,967,840) COMMON STOCK. (FILE 33-39414 - MAR. 15) (BR. 12)
- N-1A EXCHANGE PLACE TRUST, 20 EXCHANGE PL, NEW YORK, NY 10005 (212) 510-5349 - INDEFINITE SHARES. UNDERWRITER: KIDDER PEABODY & CO INC. (FILE 33-39659 - MAR. 29) (BR. 18 - NEW ISSUE)
- S-11 DAIWA MORTGAGE ACCEPTANCE CORP, 200 LIBERTY ST, 25TH FLOOR, NEW YORK, NY 10281 (212) 945-0100 - 100,000,000 (\$100,000,000) PASS-THROUGH MORTGAGE-BACKED CERTIFICATE. UNDERWRITER: DAIWA SECURITIES AMERICA INC. (FILE 33-39663 - MAR. 29) (BR. 12 - NEW ISSUE)
- S-1 OW OFFICE WAREHOUSE INC, 308 CONSTITUTION DR, VIRGINIA BEACH, VA 23462 (804) 671-2300 - 300,000 (\$4,350,000) COMMON STOCK. 1,770,000 (\$25,665,000) COMMON STOCK. UNDERWRITER: DONALDSON LUFKIN & JENRETTE, WILLIAM BLAIR & CO. (FILE 33-39666 - MAR. 29) (BR. 7 - NEW ISSUE)
- S-1 WITTER DEAN SELECT FUTURES FUND LP, TWO WORLD TRADE CNTR - 22ND FLR, C/O DEMETER MANAGEMENT CORP, NEW YORK, NY 10048 (212) 392-8899 - 60,000 (\$60,000,000) LIMITED PARTNERSHIP CERTIFICATE. UNDERWRITER: DEAN WITTER REYNOLDS INC. (FILE 33-39667 - MAR. 29) (BR. 11 - NEW ISSUE)
- S-1 MATERIALS RECYCLING CORP OF AMERICA INC, 20600 CHAGRIN BLVD, TOWER EAST BLDG, CLEVELAND, OH 44122 (216) 566-7234 - 1,265,000 (\$6,325,000) COMMON STOCK. 6,325,000 (\$9,487,500) COMMON STOCK. 110,000 (\$110) WARRANTS, OPTIONS OR RIGHTS. 550,000 (\$660,000) COMMON STOCK. 550,000 (\$825,000) COMMON STOCK. UNDERWRITER: DH BLAIR & CO INC. (FILE 33-39668 - MAR. 29) (BR. 8 - NEW ISSUE)
- S-1 ENVOY CORPORATION, 15 CENTURY BOULEVARD SUITE 600, NASHVILLE, TN 37214 (615) 885-3700 - 1,000,000 (\$10,000,000) COMMON STOCK. 1,300,000 (\$13,000,000) COMMON STOCK. (FILE 33-39669 - MAR. 29) (BR. 10 - NEW ISSUE)
- S-8 AFFILIATED PUBLICATIONS INC, 135 MORRISSEY BLVD, P O BOX 2378, BOSTON, MA 02107 (617) 929-3300 - 30,000 (\$288,750) COMMON STOCK. (FILE 33-39674 - APR. 01) (BR. 12)
- S-8 AFFILIATED PUBLICATIONS INC, 135 MORRISSEY BLVD, P O BOX 2378, BOSTON, MA 02107 (617) 929-3300 - 226,862 (\$799,915.41) COMMON STOCK. (FILE 33-39675 - APR. 01) (BR. 12)
- S-8 AFFILIATED PUBLICATIONS INC, 135 MORRISSEY BLVD, P O BOX 2378, BOSTON, MA 02107 (617) 929-3300 - 4,000,000 (\$38,500,000) COMMON STOCK. (FILE 33-39676 - APR. 01) (BR. 12)
- S-8 AFFILIATED PUBLICATIONS INC, 135 MORRISSEY BLVD, P O BOX 2378, BOSTON, MA 02107 (617) 929-3300 - 1,017,771 (\$5,937,671.07) COMMON STOCK. 437,487 (\$1,912,843.86) COMMON STOCK. (FILE 33-39677 - APR. 01) (BR. 12)

REGISTRATIONS CONTINUED

- S-8 SIMPSON INDUSTRIES INC, 32100 TELEGRAPH RD, BIRMINGHAM, MI 48010 (313) 540-6200 - 50,000 (\$475,000) COMMON STOCK. (FILE 33-39678 - APR. 01) (BR. 4)
- S-8 SIMPSON INDUSTRIES INC, 32100 TELEGRAPH RD, BIRMINGHAM, MI 48010 (313) 540-6200 - 400,000 (\$3,800,000) COMMON STOCK. (FILE 33-39679 - APR. 01) (BR. 4)
- S-8 PARAMETRIC TECHNOLOGY CORP, 128 TECHNOLOGY DRIVE, WALTHAM, MA 02154 (617) 573-0100 - 100,000 (\$3,250,000) COMMON STOCK. (FILE 33-39680 - APR. 01) (BR. 9)
- S-3 MICHAEL ANTHONY JEWELERS INC, 115 SO MACQUESTEN PKWY, MOUNT VERNON, NY 10550 (914) 699-0000 - 90,000 (\$382,500) COMMON STOCK. (FILE 33-39681 - APR. 01) (BR. 9)
- S-8 TOFUTTI BRANDS INC, 50 JACKSON DR, CRANFORD, NJ 07016 (908) 272-2400 - 400,000 (\$125,000) COMMON STOCK. (FILE 33-39682 - APR. 01) (BR. 3)
- S-8 AMERICAN BIOGENETIC SCIENCES INC, REYNIERS GERM FREE BLDG, P.O. BOX 1001, NOTRE DAME, IN 46556 (219) 239-7755 - 932,500 (\$1,865,000) COMMON STOCK. 300,000 (\$660,000) COMMON STOCK. 767,500 (\$5,756,250) COMMON STOCK. (FILE 33-39683 - APR. 01) (BR. 4)
- S-8 COLLAGEN CORP /DE, 1850 EMBARCADERO, PALO ALTO, CA 94303 (415) 856-0200 - 600,000 (\$16,728,000) COMMON STOCK. (FILE 33-39684 - MAR. 29) (BR. 4)
- S-8 ECOGEN INC, 2005 CABOT BLVD W, LANGHORNE, PA 19047 (215) 757-1590 - 750,000 (\$4,312,500) COMMON STOCK. (FILE 33-39687 - APR. 01) (BR. 8)
- S-3 CHRYSLER CORP /DE, 12000 CHRYSLER DR, HIGHLAND PARK, MI 48288 (313) 956-5252 (FILE 33-39688 - APR. 01) (BR. 4)
- S-1 BOSTON PRIVATE BANCORP INC, ONE WINTHROP SQ, BOSTON, MA 02110 (617) 556-1900 - 542,632 (\$3,798,424) COMMON STOCK. (FILE 33-39690 - APR. 01) (BR. 1)
- S-8 GEORGIA PACIFIC CORP, 133 PEACHTREE ST NE, ATLANTA, GA 30303 (404) 521-4000 - 2,000,000 (\$70,240,000) COMMON STOCK. (FILE 33-39693 - APR. 01) (BR. 9)
- S-8 BANK OF BOSTON CORP, 100 FEDERAL ST, BOSTON, MA 02110 (617) 434-2200 - 3,650,000 (\$23,725,000) COMMON STOCK. (FILE 33-39694 - APR. 01) (BR. 1)
- S-8 NS GROUP INC, NINTH & LOWELL STS, NEWPORT, KY 41072 (606) 292-6809 - 35,000 (\$354,375) COMMON STOCK. (FILE 33-39695 - APR. 01) (BR. 6)
- S-8 SYSTEMS CENTER INC /DE/, 1800 ALEXANDER BELL DR, RESTON, VA 22091 (703) 264-8000 - 750,000 (\$4,975,308.75) COMMON STOCK. 750,990 COMMON STOCK. (FILE 33-39696 - APR. 01) (BR. 9)
- S-3 SOUTHDOWN INC, 1200 SMITH ST STE 2400, HOUSTON, TX 77002 (713) 650-6200 - 959,000 (\$42,196,000) PREFERRED STOCK. 47,950,000 CONVERTIBLE DEBENTURES AND NOTES. (FILE 33-39698 - APR. 01) (BR. 10)
- S-4 SERVICE CORPORATION INTERNATIONAL, 1929 ALLEN PKWY, P O BOX 130548, HOUSTON, TX 77219 (713) 522-5141 - 3,368,861 (\$85,484,848) COMMON STOCK. 3,095,000 (\$3,095,000) STRAIGHT BONDS. (FILE 33-39699 - APR. 01) (BR. 5)
- S-8 PALFED INC, 107 CHESTERFIELD ST SOUTH, AIKEN, SC 29801 (803) 642-1400 - 100,000 (\$700,000) COMMON STOCK. (FILE 33-39700 - APR. 01) (BR. 2)

## REGISTRATIONS CONTINUED

- S-8 SOUTHERN CO, 64 PERIMETER CTR EAST, ATLANTA, GA 30346 (404) 393-0650 - 100,000 (\$2,825,000) COMMON STOCK. (FILE 33-39703 - APR. 01) (BR. 13)
- S-8 MONSANTO CO, 800 N LINDBERGH BLVD, ST LOUIS, MO 63167 (314) 694-1000 - 4,900,000 (\$285,121,200) COMMON STOCK. (FILE 33-39704 - APR. 01) (BR. 13)
- S-8 MONSANTO CO, 800 N LINDBERGH BLVD, ST LOUIS, MO 63167 (314) 694-1000 - 500,000 (\$29,094,000) COMMON STOCK. (FILE 33-39705 - APR. 01) (BR. 13)
- S-8 MONSANTO CO, 800 N LINDBERGH BLVD, ST LOUIS, MO 63167 (314) 694-1000 - 900,000 (\$52,369,200) COMMON STOCK. (FILE 33-39706 - APR. 01) (BR. 13)
- S-8 MONSANTO CO, 800 N LINDBERGH BLVD, ST LOUIS, MO 63167 (314) 694-1000 - 2,200,000 (\$128,013,600) COMMON STOCK. (FILE 33-39707 - APR. 01) (BR. 13)
- S-8 AMERICAN TELEPHONE & TELEGRAPH CO, 550 MADISON AVE, NEW YORK, NY 10022 (212) 605-5500 - 1,000,000 (\$32,812,500) COMMON STOCK. (FILE 33-39708 - APR. 01) (BR. 13)

## 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
ACADEMY INS GROUP INC DEL RUBENSTEIN BARRY ET AL	COM 13D	3/26/91	40,562 55.8	00400910 55.6	UPDATE
AMERICAN EDUCATORS FINL CORP CAP STK GREEN BURTON R	13D	3/ 5/91	151,129 99.0	02553510 9.4	UPDATE
AMERICAN INTL PETROLEUM CORP COM ROUHANA WILLIAM J JR ET AL	13D	2/28/91	7,096 18.1	02690920 13.6	UPDATE

## ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
ARROW ELECTRS INC BATCHELOR GEORGE	COM	13D 4/ 2/91	1,185 10.0	04273510 9.8	UPDATE
ARROW ELECTRS INC SOCHET IRA	COM	13D 4/ 3/91	473 4.0	04273510 4.6	UPDATE
ASTRO STREAM CORP PURJES DAN ET AL	COM	13D 3/19/91	362 44.4	04638610 0.0	NEW
BRNF LIQUIDATING TRUST FARALLON CAP MGMT ET AL	LIQ CERTIFICATES	13D 3/25/91	1,752 36.4	05591699 34.2	UPDATE
CRX ALLIED WASTE INDS	COM	13D 3/27/91	60,408 80.0	12627710 80.0	UPDATE
CTS CORP GAMCO INVESTORS INC ET AL	COM	13D 4/ 2/91	875 17.1	12650110 16.0	UPDATE
CYBERMEDIC INC CMED PARTNERS LTD ET AL	COM	13D 4/ 2/91	193 11.7	23249120 11.7	UPDATE
CYBERMEDIC INC SAUNDERS RICHARD C	COM	13D 3/23/91	142 8.8	23249120 13.6	UPDATE
GILLETTE CO BUFFETT WARREN E ET AL	COM	13D 4/ 1/91	12,000 12.4	37576610 0.0	NEW
HARMAN INTL INDS INC NEW 21 INTL INC	COM	13D 3/25/91	575 6.6	41308610 0.0	NEW
INCO RECYCLING INC NALCAP HLDGS INC ET AL	COM	13D 3/ 1/91	696 6.8	44968110 0.0	RVISION
ITEL CORP NEW HENLEY GRP	COM	13D 4/ 1/91	4,675 13.6	46564210 27.2	UPDATE
JENNIFER CONVS INC GREENFIELD HARLEY J ET AL	COM	13D 3/21/91	1,078 36.2	47615310 35.0	UPDATE
JUSTIM INDS INC FORTSON BEN J ET AL	COM	13D 3/29/91	769 8.7	48217110 8.6	UPDATE
LYNCH CORP GAMCO INVESTORS INC ET AL	COM	13D 4/ 1/91	603 46.9	55113710 48.1	UPDATE
MERCURY FIN CO TERRA DANIEL J	COM	13D 2/ 4/91	5,420 23.5	58939510 24.4	UPDATE
OCEAN DRILLING & EXPL CO MURPHY OIL CO	COM	14D-1 4/ 3/91	31,472 61.1	67478610 59.9	UPDATE
ORION PICTURES CORP METROMEDIA INC ET AL	COM	13D 4/ 3/91	15,402 68.5	68628510 69.3	UPDATE

## ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
PERSONAL DIAGNOSTICS INC MICHAEL JOHN H	COM 13D	3/13/91	1,476 27.7	71533410 27.3	UPDATE
REALTY SOUTH INVS INC RRH CAPITAL MGMT	COM 13D	4/ 2/91	323 15.4	75612710 15.1	UPDATE
ROLLINS INC GAMCO INVESTORS INC ET AL	COM 13D	4/ 1/91	2,895 12.2	77571110 12.9	UPDATE
SPEAR FINL SVCS INC MITCHELL JAMES K	COM 13D	3/13/91	842 11.9	84731010 0.0	NEW
THORATEC LABS CORP JOHNSON & JOHNSON ET AL	COM 13D	4/ 4/91	750 16.7	88517510 11.1	UPDATE
TRANSMEDIA NETWORK CHASEN IRIS	COM 13D	10/ 1/90	210 9.6	89376730 0.0	NEW
TRANSMEDIA NETWORK CHASEN MELVIN	COM 13D	3/19/91	348 15.4	89376730 17.6	UPDATE
VISX INC DEL MARX LOUIS JR ET AL	COM 13D	3/25/91	1,681 22.3	92899910 24.7	UPDATE
WSMP INC KELSO MANAGEMENT CO ET AL	COM 13D	3/28/91	140 6.8	92933010 4.7	UPDATE
WANG LABS INC PECHILIS WILLIAM J	CLASS C 13D	12/20/90	1,916 33.7	93369610 0.0	NEW
WANG LABS INC WANG AN ESTATE OF	CLASS C 13D	12/20/90	1,863 32.8	93369610 0.0	NEW
WANG LABS INC WANG COURTNEY S	CLASS C 13D	12/20/90	2,050 36.1	93369610 0.0	NEW
WANG LABS INC WANG FREDERICK A	CLASS C 13D	12/20/90	2,050 36.1	93369610 0.0	NEW
WANG LABS INC PECHILIS WILLIAM J	CLASS B 13D	12/20/90	11,796 7.1	93369620 0.0	NEW
WANG LABS INC WANG AN ESTATE OF	CLASS B 13D	12/20/90	11,307 6.8	93369620 6.7	UPDATE
WANG LABS INC WANG COURTNEY S	CLASS B 13D	12/20/90	12,840 7.7	93369620 0.0	NEW
WANG LABS INC WANG FREDERICK A	CLASS B 13D	12/20/90	12,965 7.8	93369620 0.0	NEW
WANG LABS INC WANG LORRAINE C	CLASS B 13D	12/20/90	18,723 11.2	93369620 0.0	NEW
WESTERN FINL CORP BARKER PATRICK N	COM 13D	3/20/91	371 17.3	95790610 9.3	UPDATE

## RECENT 8K FILINGS

Form 8-K is used by companies to file current reports on the following events:

- Item 1. Changes in Control of Registrant.
- Item 2. Acquisition or Disposition of Assets.
- Item 3. Bankruptcy or Receivership.
- Item 4. Changes in Registrant's Certifying Accountant.
- Item 5. Other Materially Important Events.
- Item 6. Resignations of Registrant's Directors.
- Item 7. Financial Statements and Exhibits.
- Item 8. Change in Fiscal Year.

The companies listed below have filed 8-K reports for the date indicated and/or amendments to 8-K reports previously filed, responding to the item(s) of the form specified. Copies of the reports may be purchased from the Commission's Public Reference Room (when ordering, please give the date of the report). An invoice will be included with the requested material when mailed.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT	
		1	2	3	4	5	6	7	8			
AMERICAN COMMUNITY DEVELOPMENT GROUP INC	FL				X						03/22/91	
AMERICAN HEALTH PROPERTIES INC	DE				X						04/02/91	
AMERICAN SHIP BUILDING CO	NJ				X						03/28/91	
ANCHOR BANCORP INC	DE				X	X					03/21/91	
AQUA BUOY CORP	CO				X						03/29/91	
AVON PRODUCTS INC	NY				X	X					04/02/91	
BALLY MANUFACTURING CORP	DE				X	X					04/01/91	
BAXTER INTERNATIONAL INC	DE				X						04/03/91	
BIOENERGY INC	IL				X						03/19/91	
CENTERCORE INC	DE				X						03/28/91	
CENTRA CORP	NV				X	X					03/29/91	
CERBCO INC	DE				X						03/31/91	
CITIZENS FINANCIAL SERVICES INC	PA				X						04/04/91	
CLINTON MILLS INC	DE				X	X					04/02/91	
COM SYSTEMS INC	CA				X						04/01/91	
CONNECTICUT WATER SERVICE INC / CT	CT				X	X					03/27/91	
CORTLAND BANCORP INC	OH				X						03/19/91	
DCC COMPACT CLASSICS INC	CO				X	X	X				04/02/91	
DISCOVERY CAPITAL CORP	CO				X						03/30/91	
DIVERSIFIED MANAGEMENT ACQUISITIONS INC	CO				X	X					05/15/90	
ENSTAR GROUP INC	DE				X						03/28/91	
FIRST REPUBLIC CORP OF AMERICA	DE				X						03/21/91	
FIRST TUDOR CORP	NY				X						03/28/91	
FLORIDA EAST COAST INDUSTRIES INC	FL				X						04/01/91	
FULTON FINANCIAL CORP	PA				X		X				04/01/91	
GROW GROUP INC	NY				X	X					04/01/91	
HERCULES INC	DE				X	X					04/02/91	
JENNIFER CONVERTIBLES INC	DE				X	X					03/21/91	
LIFESURANCE CORP	DE				X	X					04/01/91	
MARINE MIDLAND AUTOMOTIVE FINANCIAL CORP	NY				X	X					03/15/91	
MARINE MIDLAND AUTOMOTIVE FINANCIAL CORP	NY				X	X					04/14/91	
MARINE MIDLAND BANK N A					X	X					03/15/91	