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sec news digest

APR 15 1991
U.S. SECURITIES AND
EXCHANGE COMMISSION

Issue 91-72

April 15, 1991

COMMISSION ANNOUNCEMENTS

SEC FILES BRIEF

James R. Doty, General Counsel of the Commission, announced on April 12 that the Commission has filed a brief as amicus curiae in the U.S. Court of Appeals for the First Circuit in *Howe v. Goldcorp Investments Ltd., et al.* The Commission's brief urges reversal of a district court's decision which dismissed on forum non conveniens grounds a private federal securities law action on behalf of a class of U.S. shareholders against a foreign issuer. The Commission's brief takes the position that the court erred as a matter of law because the special venue provisions of the federal securities laws preclude dismissal on such grounds. In addition, the Commission's brief argues that even if the forum non conveniens doctrine is available in federal securities law actions, class actions asserting federal securities law claims for damages should rarely be dismissed on forum non conveniens grounds. (Press Rel. 91-21)

ADMINISTRATIVE PROCEEDINGS

ADMINISTRATIVE PROCEEDINGS INSTITUTED AGAINST BRUCE BLACK

The New York Regional Office announced that on March 8 the Commission instituted public administrative proceedings pursuant to Sections 15(b) and 19(h) of the Securities Exchange Act of 1934 (Exchange Act) against Bruce Black (Black), formerly associated with Woodmere Securities, Inc. (Woodmere), a broker-dealer registered with the Commission until September 3, 1990, when it terminated its registration. Woodmere was located in Hewlett, New York.

The Order Instituting Proceedings (Order) alleges that Black willfully violated Sections 5(a) and 17(a) of the Securities Act of 1933 (Securities Act), Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and that he willfully aided and abetted violations of Section 15(a)(1) of the Exchange Act. The Order contends that from May 1988 through April 1989, Black misappropriated approximately \$2,028,407 from customers who had given him money to invest in various securities; and that from January 1989 through March 1989, Black obtained approximately \$300,000 through the fraudulent sale of unregistered securities. The Order also contends that in or around April 1989, Black aided and abetted violations of the broker-dealer registration provisions by D.L. Cabot, Inc., an entity Black co-founded, which operated as an unregistered broker-dealer.

The Order further alleges that on October 11, 1990, a Final Judgment of Permanent Injunction and Order of Disgorgement, an Accounting, and Post-Judgment Discovery against Black by default was issued by the Honorable Jack B. Weinstein, U.S. District Judge, Eastern District of New York, enjoining him from committing or aiding and abetting violations of Sections 5(a) and 17(a) of the Securities Act and Sections 15(a)(1) and 10(b) of the Exchange Act and Rule 10b-5 thereunder.

A hearing will be scheduled to determine whether the allegations against Black are true and, if so, to decide what if any remedial action is appropriate. (Rel. 34-29059)

MAST/KEYSTONE CONSENTS TO FINDINGS AND STOP ORDER SUSPENDING REGISTRATION STATEMENT

On April 8, the Commission issued a stop order pursuant to Section 8(d) of the Securities Act of 1933, suspending the effectiveness of the registration statement filed by Mast/Keystone, Inc. (MKI) on or about September 10, 1990. Without admitting or denying the Commission's findings, MKI consented to the issuance of the stop order.

The Commission found that the registration statement contained audit opinions and letters of consent to the use of the audit opinions, which were included without the prior knowledge or consent of three auditors. The Commission further found that the registration statement failed to disclose the following: a) certain material relationships between MKI directors and between MKI and the two entities on whose behalf the registration statement was filed, The Mills-Jennings Co. and Coin Devices, Inc.; b) the existence of a judgment enjoining an MKI director from violations of federal securities laws; c) the effect registration of the 3,320,000 shares would have on the value of and market for existing shares; and d) MKI's consideration of the possible distribution of MKI shares to shareholders of a related party, The Mills-Jennings Co. (Rel. 33-6890)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGES

The Commission has approved proposed rule changes filed under Rule 19b-4 of the Securities Exchange Act by the following: American Stock Exchange (SR-AMEX-90-31) to amend Exchange Rules 131 and 154 to allow stop and stop limit orders in certain equity derivative securities to be elected by a quotation (Rel. 34-29063); and National Association of Securities Dealers (SR-NASD-90-56) to amend Article III, Section 26 of the NASD Rules of Fair Practice by adding paragraph (n) that would require members selling investment company shares to disclose the existence of deferred sales charges on the front of the confirmation sent to the customer at the time the shares are purchased by the customer (Rel. 34-29069).

AMENDED APPLICATION FOR FULL CLEARING AGENCY REGISTRATION AND REQUEST FOR EXTENSION OF TEMPORARY REGISTRATION

The Government Securities Clearing Corporation filed with the Commission an application (File No. 600-23) for registration as a clearing agency or, in the alternative, extension of GSCC's temporary registration as a clearing agency. Publication of the notice is expected in the Federal Register during the week of April 15. (Rel. 34-29067)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Participants Trust Company filed with the Commission a proposed rule change (SR-PTC-91-04) under Rule 19b-4 of the Securities Exchange Act to continue its Interim Program commenced in February 1991. The Commission approved the proposed rule change on an accelerated basis. Publication of the notice is expected in the Federal Register during the week of April 15. (Rel. 34-29068)

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-1 PINKERTONS INC, 6727 ODESSA AVE, VAN NUYS, CA 91406 (818) 782-5400 - 250,000 (\$6,812,500) COMMON STOCK. 1,762,500 (\$48,028,125) COMMON STOCK. (FILE 33-39718 - APR. 08) (BR. 5)
- S-1 FINGERHUT COMPANIES INC, 4400 BAKER RD, MINNETONKA, MN 55343 (612) 932-3100 - 4,200,000 (\$98,437,500) COMMON STOCK. (FILE 33-39719 - APR. 08) (BR. 1)
- S-8 AIRBORNE FREIGHT CORP /DE/, 3101 WESTERN AVE, P O BOX 662, SEATTLE, WA 98111 (206) 285-4600 - 1,000,000 (\$20,875,000) COMMON STOCK. (FILE 33-39720 - APR. 08) (BR. 3)
- S-8 DISNEY WALT CO, 500 S BUENA VISTA ST, BURBANK, CA 91521 (818) 560-1000 - 8,500,000 (\$1,015,240) COMMON STOCK. (FILE 33-39770 - APR. 05) (BR. 11)
- S-1 STATE OF THE ART INC /CA, 56 TECHNOLOGY SOUTH, IRVINE, CA 92718 (714) 753-1222 - 1,500,000 (\$15,000,000) COMMON STOCK. 1,950,000 (\$19,500,000) COMMON STOCK. UNDERWRITER: DONALDSON LUFKIN & JENRETTE SECURITIES C, ROBERTSON STEPHENS & CO. (FILE 33-39771 - APR. 05) (BR. 9 - NEW ISSUE)
- S-8 COMMERCIAL NATIONAL FINANCIAL CORP /MI, 101 N PINE RIVER ST, ITHACA, MI 48847 (517) 875-4144 - 25,000 (\$525,000) COMMON STOCK. (FILE 33-39772 - APR. 03) (BR. 1)
- S-3 THERMO ELECTRON CORP, 101 FIRST AVE, P O BOX 9046, WALTHAM, MA 02254 (617) 622-1000 - 10,000 (\$340,000) COMMON STOCK. (FILE 33-39773 - APR. 05) (BR. 7)
- S-8 FREMONT GENERAL CORP, 2020 SANTA MONICA BLVD, SANTA MONICA, CA 90404 (213) 315-5500 - 100,000 (\$1,918,800) COMMON STOCK. (FILE 33-39774 - APR. 05) (BR. 10)
- S-8 TRW INC, 1900 RICHMOND RD, CLEVELAND, OH 44124 (216) 291-7000 - 12,658 (\$335,000) COMMON STOCK. (FILE 33-39775 - APR. 05) (BR. 12)
- S-8 CERNER CORP /MO/, 2800 ROCKCREEK PKWY-STE 601, KANSAS CITY, MO 64117 (816) 221-1024 - 200,000 (\$2,850,000) COMMON STOCK. (FILE 33-39776 - APR. 05) (BR. 9)

REGISTRATIONS CONTINUED

- S-8 CERNER CORP /MO/, 2800 ROCKCREEK PKWY-STE 601, KANSAS CITY, MO 64117 (816) 221-1024 - 50,000 (\$712,500) COMMON STOCK. (FILE 33-39777 - APR. 05) (BR. 9)
- S-1 UNITED STATES HOME HEALTH CARE CORP / NY, 11 SKYLINE DRIVE, HAWTHORNE, NY 10532 (914) 345-8880 - 1,150,000 (\$6,037,500) COMMON STOCK. 115,000 (\$724,500) WARRANTS, OPTIONS OR RIGHTS. UNDERWRITER: STIRES & CO INC. (FILE 33-39790 - APR. 05) (BR. 6 - NEW ISSUE)
- N-2 NUVEEN CALIFORNIA SELECT QUALITY MUNICIPAL FUND INC, 333 WACKER DR, CHICAGO, IL 60606 (312) 917-7810 - 5,750,000 (\$86,250,000) COMMON STOCK. (FILE 33-39795 - APR. 05) (BR. 18 - NEW ISSUE)
- N-2 NUVEEN NEW YORK SELECT QUALITY MUNICIPAL FUND INC, 333 WEST WACKER DR, CHICAGO, IL 60606 (312) 917-7810 - 5,750,000 (\$86,250,000) COMMON STOCK. (FILE 33-39796 - APR. 05) (BR. 18 - NEW ISSUE)
- S-3 KANSAS CITY POWER & LIGHT CO, 1330 BALTIMORE AVE, KANSAS CITY, MO 64105 (816) 556-2060 - 150,000,000 (\$150,000,000) STRAIGHT BONDS. (FILE 33-39800 - APR. 05) (BR. 8)
- S-8 SMITH & NEPHEW PLC, 2 TEMPLE PL, LONDON ENGLAND WC2R 3BP, X0 - 14,500,000 (\$33,060,000) COMMON STOCK. (FILE 33-39802 - APR. 05) (BR. 4)
- F-6 TELEFONOS DE MEXICO S A DE C V /ADR/, 60 WALL ST, C/O MORGAN GUARANTY TRUST CO OF N Y, NEW YORK, NY 10260 (212) 648-3200 - 2,500,000,000 (\$125,000,000) DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 33-39812 - MAR. 05) (BR. 99)
- S-3 FLEMING COMPANIES INC /OK/, 6301 WATERFORD BLVD, P O BOX 26647, OKLAHOMA CITY, OK 73126 (405) 840-7200 - 4,600,000 (\$177,100,000) COMMON STOCK. (FILE 33-39813 - APR. 05) (BR. 3)
- S-8 SMITH & NEPHEW PLC, 2 TEMPLE PL, LONDON ENGLAND WC2R 3BP, X0 - 15,500,000 (\$35,340,000) COMMON STOCK. (FILE 33-39814 - APR. 05) (BR. 4)
- S-8 AMERADA HESS CORP, 1185 AVENUE OF THE AMERICAS, NEW YORK, NY 10036 (212) 997-8500 - 2,000,000 (\$93,000,000) COMMON STOCK. (FILE 33-39816 - APR. 05) (BR. 3)
- S-8 DURACELL INTERNATIONAL INC, BERKSHIRE INDUSTRIAL PARK, BETHEL, CT 06801 (203) 796-4000 - 3,500 (\$18,319,800) COMMON STOCK. (FILE 33-39817 - APR. 05) (BR. 3)
- S-3 PAINE WEBBER GROUP INC, 1285 AVE OF THE AMERICAS, NEW YORK, NY 10019 (212) 713-2000 - 287,150,000 (\$287,150,000) STRAIGHT BONDS. (FILE 33-39818 - APR. 05) (BR. 12)
- S-11 CHRYSLER FIRST FINANCIAL SERVICES CORP, 1105 HAMILTON ST, ALLENTOWN, PA 18101 (215) 437-8000 - 1,000,000 (\$1,000,000) PASS-THROUGH MORTGAGE-BACKED CERTIFICATE. (FILE 33-39819 - APR. 05) (BR. 11)
- S-8 CRESTMONT FINANCIAL CORP, 2035 LINCOLN HIGHWAY, EDISON, NJ 08817 (908) 287-3838 - 218,711 (\$520,532.18) COMMON STOCK. 144,617 (\$470,005.25) COMMON STOCK. (FILE 33-39820 - APR. 05) (BR. 2)
- S-4 MESA AIRLINES INC, 2325 EAST 30TH STREET, FARMINGTON, NM 87401 (505) 327-0271 - 1,649,701 (\$23,598,972.81) COMMON STOCK. (FILE 33-39821 - APR. 08) (BR. 3)

REGISTRATIONS CONTINUED

- S-3 MORGAN STANLEY GROUP INC /DE/, 1251 AVE OF THE AMERICAS, NEW YORK, NY 10020
(212) 703-4000 - 2,300,000 (\$115,000,000) PREFERRED STOCK. (FILE 33-39822 - APR. 08)
(BR. 11)
- S-1 MATRIX SERVICE CO, 10701 E UTE ST, TULSA, OK 74116 (918) 838-8822 - 785,000
(\$13,345,000) COMMON STOCK. 1,325,000 (\$22,525,000) COMMON STOCK. (FILE 33-39823 -
APR. 08) (BR. 9)
- S-3 MISSISSIPPI POWER CO, 2992 W BEACH, GULFPORT, MS 39501 (601) 864-1211 - 50,000,000
(\$50,000,000) MORTGAGE BONDS. (FILE 33-39833 - APR. 08) (BR. 13)
- S-18 SLUDGE MANAGEMENT INC, RT #1 BOX 430, SHIPPENSBURG, PA 17257 (717) 423-5917 - 7,500
(\$750,000) PREFERRED STOCK. 100,000 (\$38,000) COMMON STOCK. 160,000 (\$300,800)
COMMON STOCK. 2,000,000 (\$1,000,000) COMMON STOCK. UNDERWRITER:
LUX INVESTOR SERVICES CORP. (FILE 33-39863 - APR. 05) (BR. 8 - NEW ISSUE)

REGISTRATIONS EFFECTIVE:

- April 1: First Michigan Bank Corp., 33-39452.
- April 4: Dean Witter Reynolds Inc., Sponsor of: Sears Equity Investment Trust, Utility
Stock Series 5, 33-18922; and Humana Inc., 33-39599.
- April 5: Leggett & Platt, Inc., 33-39670; and Medisys, Inc., 33-38669.
- April 10: Illinois Central Corporation, 33-39701; and Participating Income Properties
III Limited Partnership, 33-35868.

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
AMERN BUSINESS COMP CORP	COM		895	02475910	
WHITMAN CORP	13D	4/ 8/91	6.6	7.4	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIORX	FILING STATUS
ATICO FINL CORP FROST PHILLIP ET AL	COM NEW 13D	3/31/91	0 0.0	04755520 10.0	UPDATE
CHARTER PWR SYS INC ST JAMES PLACE CAPITAL ET AL	COM 13D	8/23/89	289 5.1	16132210 0.0	NEW
DILLARD DEPT STORES INC VENDAMERICA B V	CL A 13D	4/10/91	0 0.0	25406310 24.3	UPDATE
EAGLE BANCSHARES INC SERRATO J C JR	COM 13D	2/12/91	137 8.8	26999010 0.0	RVISION
ENTRONICS CORP YOUNG NEAL E ET AL	COM 13D	3/22/91	2,243 42.8	29384210 33.3	UPDATE
FMC CORP STATE OF WISCONSIN INVEST	COM NEW BD 13D	3/22/91	1,839 5.3	30249130 0.0	NEW
FALL RIVER GAS CO JARABEK ALLEN L ET AL	COM 13D	3/ 5/91	129 14.4	30627910 13.2	UPDATE
FIRST PALMETTO FINL CORP SMALL SAMUEL R	COM 13D	3/27/91	53 8.0	33592610 7.7	UPDATE
FOOTHILL GROUP INC TUCSON ELECTRIC PWR CO ET AL	CL A 13D	1/31/91	3,864 38.3	34510920 37.0	UPDATE
HASTINGS MFG CO AMICI ASSOC ET AL	COM 13D	4/ 8/91	30 7.7	41839810 6.6	UPDATE
LAFARGE CORP LAFARGE COPPEE SA	COM 13D	4/ 1/91	33,864 66.0	50586210 65.6	UPDATE
MACLAND INC RATHER MICHAEL D	COM 13D	3/ 5/91	2,872 32.0	55472910 34.2	UPDATE
MARCOR RESORTS INC PETERSEN DEAN & MARY TR 1975	COM NEW 13D	3/28/91	1,091 11.3	56632020 11.3	UPDATE
NOSTALGIA NETWORK INC ULIE THOMAS R	COM NEW 13D	4/ 1/91	603 5.3	66975230 0.0	NEW
R 2000 CORP LUX JOHN E	COM 13D	3/18/91	400 8.4	74974610 0.0	NEW
R 2000 CORP ZOLLINGER ROBERT W	COM 13D	3/18/91	400 8.4	74974610 0.0	NEW
RADIANT TECHNOLOGY CORP MCNAMEE LAWRENCE R	COM NEW 13D	4/ 1/91	221 7.4	75090030 5.5	UPDATE
RATEX RES INC WITTE CARL L ET AL	COM 13D	3/26/91	0 0.0	75408810 N/A	UPDATE
READING & BATES CORP R & B INVMNT PRSHIP	COM \$0.05 13D	4/ 1/91	57,660 24.4	75528170 11.6	UPDATE

ACQUISITIONS CONT.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
REPUBLIC WASTE INDS INC REILING RICHARD K	COM 13D	3/18/91	416 3.8	76093410 0.0	NEW
STOR FURNISHINGS INTL INC MASUR MARK C ET AL	COM 13D	3/20/91	900 15.4	78477910 13.0	UPDATE
SHERWOOD GROUP INC S G I PARTNERS L P ET AL	COM 13D	4/ 2/91	5,162 39.2	82438010 38.2	UPDATE
SOUTHMARK CORP NACO FINANCE CORP ET AL	COM 13D	3/12/91	2,990 6.6	84454480 6.6	UPDATE
SOUTHMARK CORP NACO FINANCE CORP ET AL	PFD 13D	3/12/91	256 6.4	84454488 6.4	UPDATE
U S WEST NEWVECTOR GROUP FARALLON CAP MGMT ET AL	CLASS A 13D	4/ 2/91	561 1.1	91289210 0.0	NEW
VALMONT INDS INC STATE OF WISCONSIN INVEST	COM BD 13D	3/27/91	745 6.6	92025310 5.2	UPDATE
XYVISION INC SALTZMAN PARTNERS	COM 13D	4/ 1/91	636 11.6	98418010 10.6	UPDATE
ZONIC CORP A & D CO LTD	COM 13D	3/31/91	870 30.0	98990610 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. 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		
ADM TRONICS UNLIMITED INC/DE	DE				X				X	04/01/91	
ALBANY INTERNATIONAL CORP /DE/	DE								NO ITEMS	04/08/91	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
AMERICAN HOUSING TRUST VII	NY				X	X				03/25/91	
AMERICAN MORTGAGE & INVESTMENT CO	SC				X					04/08/91	
BANKATLANTIC FINANCIAL CORP	FL				X					02/27/91	
BANYAN CORP	DE	X			X	X				04/03/91	
BOGEN CORP	DE				X					12/20/90	AMEND
BOGEN CORP	DE					X				04/01/91	
CALIFORNIA MICRO DEVICES CORP	CA	X				X				03/28/91	
CARE GROUP INC	DE				X	X				04/05/91	
CIGMA CORP	DE				X	X				04/10/91	
CITICORP MORT SEC INC REMIC PASS THRO CI					X					03/27/91	
CITICORP MORTGAGE SECURITIES INC	DE	X								03/27/91	
CITIZENS GROWTH PROPERTIES	OH				X					03/29/91	
COCA MINES INC	CO				X	X				04/03/91	
COLLATERALIZED MORTGAGE SECURITIES CORP	MD				X					03/28/91	
COLLINS FUTURES FUND III	IL				X					01/04/91	AMEND
COMPUTER SCIENCES CORP	NV				X					03/01/91	
CON TECH SYSTEMS INC	DE				X	X				10/17/90	AMEND
CORDIS CORP	FL				X					04/08/91	
DSI REALTY INCOME FUND XI	CA	X				X				01/28/91	AMEND
ENTERGY CORP	FL				X					04/04/91	
EQK REALTY INVESTORS I	MA				X					04/08/91	
EXIDE CORP	DE				X	X				04/08/91	
FILMSTAR INC /DE/	DE	X				X				04/05/91	
FINANCIAL SERVICES CORPORATION OF THE MI	DE	X			X	X				03/27/91	
FIRST BRANDS CORP	DE	X								03/27/91	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-					X					03/25/91	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-					X					03/25/91	
FIRST NATIONWIDE BANK SERIES 1989 AMRES-					X					03/25/91	
FIRST NATIONWIDE BANK SERIES 1989 FNB-2					X					03/25/91	
FIRST NATIONWIDE BANK SERIES 1989 ICAMC-	CA				X					03/25/91	
FIRST PHILSON FINANCIAL CORP	DE				X	X				01/15/91	
FIRST PHONE CORP	NY	X								12/31/90	
FIRST USA CREDIT CARD TRUST 1989-A	DE				X	X				02/15/91	
FLEET CONSUMER DISCOUNT CO /PA/	RI	X			X	X				03/27/91	
FLEET FINANCE & MORTGAGE INC/FL/	RI	X			X	X				03/27/91	
FLEET FINANCE & MORTGAGE INC/NC	RI	X			X	X				03/27/91	
FLEET FINANCE HOME EQUITY TRUST 1991-1	RI	X			X	X				03/27/91	
FLEET FINANCE INC /RI/	RI	X			X	X				03/27/91	
FLEET FINANCE INC /SC/	RI	X			X	X				03/27/91	
FLEET FINANCE INC /TN/	RI	X			X	X				03/27/91	
FLEET FINANCE INC OF GEORGIA/GA/	RI	X			X	X				03/27/91	
FLEET FINANCE INC/DE/	RI	X			X	X				03/27/91	
FLEET FINANCE OF LOUISIANA INC /LA/	RI	X			X	X				03/27/91	
FLEET INDUSTRIAL LOAN CO /VA/	RI	X			X	X				03/27/91	
FLEET INDUSTRIAL LOAN CO OF MINNESOTA IN	RI	X			X	X				03/27/91	
FLEET WASHINGTON INDUSTRIAL LOAN CO /WA/	RI	X			X	X				03/27/91	
FLORIDA POWER & LIGHT CO	FL				X					03/27/91	
FOODARAMA SUPERMARKETS INC	NJ				X					11/21/90	AMEND
FPL GROUP CAPITAL INC	FL				X					03/27/91	
FPL GROUP INC	FL				X					03/27/91	
FUTURE FUNDING CORP	DE				NO ITEMS					03/14/91	AMEND
GATEWAY MORTGAGE ACCEPTANCE CORP	DE	X				X				03/28/91	
GEMSTAR ENTERPRISES INC	NV				X					04/04/91	