

sec news digest

LIBRARY

Issue 94-24

FEB 10 1994

February 7, 1994

U.S. SECURITIES
EXCHANGE COMMISSION

ANNOUNCEMENTS

PROCEDURES FOR EARLY STAFF REVIEW OF EXECUTIVE COMPENSATION DISCLOSURE

In order to facilitate staff review of executive compensation disclosure during the 1994 proxy season, the Commission recently announced in its publication of refinements to the executive compensation requirements [See Rel. No. 33-7032 (November 22, 1993)] that issuers may submit their executive compensation disclosures for staff review prior to filing with the Commission. These submissions should be directed to the attention of John Bernas of the Division of Corporation Finance by mail at Securities Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549, Mail Stop 3-7 or by facsimile to (202) 272-7546. In order to review the draft, the staff would have to be provided with all of the disclosure required by Items 402 and 404 of Regulation S-K and Item 10 of Schedule 14A at least 20 days before comments are necessary. Issuers should confirm receipt of the materials by calling (202) 272-3097. Issuers submitting the information on EDGAR should use the document tag <CORRESP> which will ensure that the information remains non-public. The designated staff contact, John Bernas, should be informed of such electronic submission. FOR FURTHER INFORMATION CONTACT: John Bernas or Herb Scholl at (202) 272-3097.

ENFORCEMENT PROCEEDINGS

OIL AND GAS PROMOTER SANCTIONED

The Commission has instituted public administrative proceedings against James L. Cox, formerly the president of Investamerica Financial Services Corporation (Investamerica), a now defunct broker-dealer, and simultaneously accepted Cox's Offer of settlement in which he consented to the issuance of an Order barring him from association with any broker, dealer, investment adviser, investment company or municipal securities dealer. The bar is based on the entry of an injunction against Cox by the U.S. District Court for the Northern District of Texas (SEC v. Tekna Synergy Corporation, et al., CA No. 4:93-CV-084-A) permanently enjoining him from future violations of the securities registration and antifraud provisions of the federal securities laws. The Commission's complaint in the related civil action alleges that Cox and others caused Investamerica to sell approximately \$10 million in oil and gas investments to investors nationwide using fraudulent boiler-room sales practices. (Rel. 34-33544)

ILENE ALBERT BARRED

The Commission instituted public proceedings under the Securities Exchange Act of 1934 against Ilene J. Albert (Albert), a person formerly associated with a registered broker-dealer. Simultaneously, the Commission accepted Albert's Offer of Settlement in which, without admitting or denying the Commission's findings, except for findings that on January 13, 1994, she was permanently enjoined by the U.S. District Court for the Northern District of Georgia from violating the antifraud provisions of the Securities Act and the Exchange Act in (SEC v. Ilene J. Albert, Civil Action No. 1:93-CV-2174-RLV, N.D. Ga.), and that on October 28, 1992, she pled guilty to one count of securities fraud, she consented to an order permanently barring her from association with any broker, dealer, municipal securities dealer, investment adviser or investment company, and barring her from participating in any offering of penny stock.

The Commission's complaint alleged, among other things, that Albert, in connection with the sale of securities to customers of the broker-dealer, made material misrepresentations and omitted to disclose material facts to the customers, concerning, among other things, unauthorized trades in customer accounts and excessive markups. (Rel. 34-33545)

CHATFIELD DEAN & CO., INC., SANFORD GREENBERG, ROBERT LEMON, KENNETH BERNSTEIN, WILLIAM MACCALLUM, KEVIN GROM, JOHN WATTON AND ANTHONY DECAMILLIS SANCTIONED

The Commission entered cease and desist orders, barred and assessed penalties totalling \$125,000 against Kevin C. Grom and John K. Watton, former branch managers. The Commission found that Grom and Watton willfully violated the antifraud provisions of the federal securities laws by failing to promptly execute customer orders. The Commission also entered cease and desist orders, barred and assessed penalties totalling \$75,000 against head trader William R. MacCallum and assistant manager Anthony G. DeCamillis for aiding and abetting Grom and Watton; censured, imposed undertakings and assessed a \$750,000 penalty against the firm; imposed a supervisory bar against Kenneth S. Bernstein, head of compliance, supervisory suspensions and assessed penalties totalling \$200,000 against Sanford D. Greenberg and Robert L. Lemon, the president and senior vice president of the firm, respectively, finding that they failed to supervise the other respondents. The Commission issued its order after accepting offers of settlement submitted by the company and individuals in an administrative proceeding instituted February 2, 1994. In each case, the company and individuals consented to entry of the order by the Commission without admitting or denying the allegations in the order for proceedings. (Rel. 34-33572)

PRELIMINARY INJUNCTION ISSUED AGAINST MELVIN PALMER IN PRIME BANK SECURITIES SCHEME

The Commission announced today that on February 3 the Honorable WM. Fremming Nielsen, United States District Judge for the District of Arizona, entered an Order of Preliminary Injunction and Other Equitable Relief on Consent (Order) against Melvin A. Palmer (Palmer). The Order preliminarily enjoins Palmer from further violations of the antifraud provisions of the federal securities laws. The Order also calls for an accounting and prevents the destruction of documents.

The complaint alleges that from at least December 1992, Palmer has offered and sold a fraudulent investment called the "130 Management Program," in which funds are raised from investors purportedly to purchase and resell "prime bank" instruments such as documentary letters of credit (DLOC), standby letters of credit (SLC), prime bank notes (PBN) or prime bank guarantees (PBG) issued from the "top 100 world banks." According to the complaint, Palmer received funds from at least one individual who invested \$2 million.

The complaint alleges that Palmer made numerous material misrepresentations, including among others, misrepresentations regarding the risk of the investment, the use of an investor's funds, and the names of banks which allegedly issued these prime bank instruments. Further, Palmer falsely told one investor that the investor's funds had been used in at least four profitable trades resulting in profits exceeding \$500,000. In fact, Palmer confirmed the trades with false written account statements and gave the investor a total of \$229,000 claiming the money was trading profit. In late December 1993, Palmer returned approximately \$1.6 million to the investor. [SEC v. Melvin A. Palmer, USDC, D.A., Civil Action No. 94-0255-PHX-RCB] (LR-13957)

JUDGMENT ENTERED AGAINST EDDIE ANTAR IN ENGLAND

On July 16, 1990, the SEC obtained a judgment for \$73,496,432, plus interest, against Eddie Antar in the United States District Court for the District of New Jersey. Since that time, the SEC has been engaged in a world-wide effort to locate and return Antar's assets to the United States. In June 1992, the SEC learned that Antar had assets in England and filed suit in England to enforce the judgment entered in New Jersey. On January 27, 1994, the High Court of Justice, London, England struck out Antar's defense and on January 28, 1994, a judgment against Antar was entered in the amount of \$89,848,129. Antar is appealing this decision. [SEC v. Eddie Antar, et al., Civ. No. 89-3773, NHP, D. N.J.] (LR-13958)

ORDER OF PERMANENT INJUNCTION ENTERED AGAINST RAY STODDARD

The Commission announced that on January 26 the Honorable Bruce S. Jenkins, U.S. District Judge for the District of Utah, entered an order for permanent injunction against Ray S. Stoddard, a Salt Lake City, Utah attorney.

The Commission's September 28, 1993 complaint, filed against Unifirst Corporation, et al., alleged that Unifirst, a privately held California corporation, sought to go public without registering its stock with the Commission, in violation of Section 17(a) of the Securities Act of 1933, Section 10(b) of the Securities Exchange Act of 1934, and Rule 10b-5 promulgated thereunder. To achieve that goal, the privately held Unifirst was acquired by a purported publicly held Nevada shell company and its stock sold into the public market through nominee accounts. The Commission's complaint alleged that Stoddard was retained to sign Unifirst's "tradeability letter," and that he also prepared and signed letters instructing the transfer agent for Unifirst to remove the restrictive legend from several Unifirst stock certificates as they were presented for transfer. [SEC v. Unifirst Corporation, et al., USDC, UT, Civil Action No. 93-C-867J] (LR-13961)

INVESTMENT COMPANY ACT RELEASES

JANUS ASPEN SERIES, ET AL.

A notice has been issued giving interested persons until February 28 to request a hearing on an application filed by Janus Aspen Series (Trust) and Janus Capital Corporation for an order pursuant to Section 6(c) of the Investment Company Act granting exemptions from the provisions of Sections 9(a), 13(a), 15(a), and 15(b) of the Act and Rules 6e-2(b)(15) and 6e-3(T)(b)(15) thereunder. The exemptions apply to the extent necessary to permit shares of the Trust and certain other investment companies to be sold to and held by variable annuity and variable life insurance separate accounts of both affiliated and unaffiliated life insurance companies and to qualified pension and retirement plans. (Rel. IC-20054 - February 3)

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 TRIAD SYSTEMS CORP, 3055 TRIAD DR, LIVERMORE, CA 94550 (510) 44-9-06 - 28,000 (\$149,520) COMMON STOCK. (FILE 33-52101 - JAN. 31) (BR. 10)

- S-8 INGLES MARKETS INC, PO BOX 6676, ASHEVILLE, NC 28816 (704) 669-2941 - 2,252,700 (\$26,046,843.75) COMMON STOCK. (FILE 33-52103 - JAN. 31) (BR. 2)

- S-3 FIRST TENNESSEE NATIONAL CORP, 165 MADISON AVE, MEMPHIS, TN 38103 (901) 523-4027 - 1,568,310 (\$59,399,741) COMMON STOCK. (FILE 33-52105 - JAN. 31) (BR. 1)

- S-6 NATIONAL MUNICIPAL TRUST SERIES 166, C/O PRUDENTIAL SECURITIES INC, 32 OLD SLIP-FINANCIAL SQUARE, NEW YORK, NY 10292 - 1,395 (\$1,450,800) UNIT INVESTMENT TRUST. (FILE 33-52107 - JAN. 31) (BR. 22 - NEW ISSUE)

- S-4 CECO HOLDING CO, ONE FIRST NATIONAL PLZ 37TH FL, P O BOX 767, CHICAGO, IL 60690 (312) 294-4321 - 215,770,000 (\$5,839,275,625) COMMON STOCK. (FILE 33-52109 - JAN. 31) (BR. 9 - NEW ISSUE)

- S-1 CONTINENTAL HEALTH AFFILIATES INC, 900 SYLVAN AVE, ENGLEWOOD CLIFFS, NJ 07632 (201) 567-4600 - 13,889 (\$1,388,900) PREFERRED STOCK. (FILE 33-74474 - JAN. 27) (BR. 5)

REGISTRATIONS CONT.

- S-6 QUEST FOR VALUES UNIT INVESTMENT LADDERED TRUST SERIES QUILT,
TWO WORLD FINANCIAL CENTER, 225 LIBERTY ST, NEW YORK, NY 10080
(212) 856-6858 - INDEFINITE SHARES. (FILE 33-74490 - JAN. 28) (BR. 18)
- F-6 GOLD PEAK INDUSTRIES HOLDINGS LTD/ADR/, 48 WALL ST, NEW YORK, NY 10286
(212) 495-1727 - 25,000,000 (\$1,250,000)
DEPOSITARY RECEIPTS FOR COMMON STOCK. (FILE 33-74496 - JAN. 28)
(NEW ISSUE)
- S-3 CIRRUS LOGIC INC, 3100 W WARREN AVE, FREMONT, CA 94538 (510) 623-8300 -
3,602,871 (\$143,466,323.22) COMMON STOCK. (FILE 33-74544 - JAN. 28)
(BR. 9)
- S-8 ATCHISON CASTING CORP, 400 S FOURTH ST, ATCHISON, KS 66002
(913) 367-2121 - 400,000 (\$6,975,000) COMMON STOCK. (FILE 33-74602 -
JAN. 28) (BR. 6)
- S-8 SPECIALTY EQUIPMENT COMPANIES INC, 6581 REVLON DR STE 1, BELVIDERE, IL
61008 (815) 544-5111 - 4,381,019 (\$31,214,760.38) COMMON STOCK. (FILE
33-74604 - JAN. 28) (BR. 9)
- S-8 CORTEX PHARMACEUTICALS INC/DE/, 15241 BARRANCA PKVY, IRVINE, CA 92718
(714) 727-3157 - 800,000 (\$1,475,000) COMMON STOCK. (FILE 33-74606 -
JAN. 28) (BR. 4)
- S-8 CORTEX PHARMACEUTICALS INC/DE/, 15241 BARRANCA PKVY, IRVINE, CA 92718
(714) 727-3157 - 400,000 (\$737,500) COMMON STOCK. (FILE 33-74608 -
JAN. 28) (BR. 4)
- S-8 CORTEX PHARMACEUTICALS INC/DE/, 15241 BARRANCA PKVY, IRVINE, CA 92718
(714) 727-3157 - 762,054 (\$1,405,037.10) COMMON STOCK. (FILE 33-74610 -
JAN. 28) (BR. 4)
- S-8 CHEYENNE SOFTWARE INC, 3 EXPRESSWAY PLZ, ROSLYN, NY 11577 (516) 484-5110
- 2,969,250 (\$77,909,733.13) COMMON STOCK. (FILE 33-74612 - JAN. 28)
(BR. 9)
- S-8 AETRIUM INC, 2350 HELEN ST NORTH, NORTH ST PAUL, MN 55109 (612) 770-2000
- 28,000 (\$281,750) COMMON STOCK. (FILE 33-74616 - JAN. 28) (BR. 8)
- S-3 H&S TREAT & RELEASE INC, 1195 W COLUMBIA ST, BREA, CA 92621
(714) 257-3080 - 2,712,980 (\$14,324,534.40) COMMON STOCK. (FILE 33-74642 -
JAN. 28) (BR. 5)

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		
OSCC HOME EQUITY LOAN TRUST 1992-1	DE				X	X				01/21/94	
OSCC HOME EQUITY LOAN TRUST 1992-2	DE				X	X				01/21/94	
OSCC HOME EQUITY LOAN TRUST 1992-3	DE				X	X				01/21/94	
OSCC HOME EQUITY LOAN TRUST 1992-4	DE				X	X				01/21/94	
OWENS ILLINOIS INC /DE/	DE	X								02/04/94	
PACIFIC WESTERN BANCSHARES INC /DE/	DE				X	X				01/14/94	
PEOPLES TELEPHONE COMPANY INC	FL					X				11/08/93	
PURITAN BENNETT CORP	DE		X				X			01/28/94	
RADIANT TECHNOLOGY CORP	CA			X						01/14/94	
REALTY BUSINESS PARTNERS	CA					X				01/19/94	
REGAL COMMUNICATIONS CORP	NJ				X					01/31/94	
REGAL ONE CORP	FL				X	X				01/31/94	
REGENCY BANCSHARES INC	NC				X	X				12/29/93	
RENCO METALS INC	DE				X	X				01/28/94	
RESOLUTION TRUST CORP									NO ITEMS	12/27/93	
RESOLUTION TRUST CORP						X	X			12/27/93	
RESOLUTION TRUST CORP						X	X			12/27/94	
RESOLUTION TRUST CORP COMM MORT PASS THR						X	X			01/25/94	
ROCKY MOUNT UNDERGARMENT CO INC	DE								NO ITEMS	01/31/94	
RYLAND MORTGAGE SECURITIES CORP FOUR SER	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA				X	X				01/18/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA				X	X				01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA				X	X				01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/25/94	
RYLAND MORTGAGE SECURITIES CORP SERIES 1	VA								NO ITEMS	01/31/94	
RYLAND MORTGAGE SECURITIES CORP THREE SE	VA				X	X				01/25/94	
RYLAND MORTGAGE SECURITIES CORP THREE SE	VA				X	X				01/25/94	
RYLAND MORTGAGE SECURITIES CORP THREE SE	VA				X	X				01/25/94	
RYLAND MORTGAGE SECURITIES CORP THREE SE	VA								NO ITEMS	01/31/94	
RYLAND MORTGAGE SECURITIES CORP TWO SERI	VA								NO ITEMS	01/25/94	
SAHARA PARKVILLE INC	NV								NO ITEMS	01/25/94	
SAN DIEGO BANCORP	CA			X			X			12/31/93	
SANTA FE FINANCIAL CORP	NV								NO ITEMS	01/13/94	
SANTA FE HOTEL INC	NV								NO ITEMS	01/25/94	
SEARS CREDIT ACCOUNT TRUST 1989 E	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1990 A	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1990 B	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1990 C	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1990 D	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1990 E /NEW/	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1991-A	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1991-B	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1991-C	IL				X	X				01/31/94	
SEARS CREDIT ACCOUNT TRUST 1991-D	IL				X	X				01/31/94	
SEARS ROEBUCK & CO	NY				X	X				02/01/94	
SEARS ROEBUCK & CO	NY				X	X				02/01/94	
SFX BROADCASTING INC	DE				X					01/31/94	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT
		1	2	3	4	5	6	7	8		
SIGNET CREDIT CARD TRUST 1990-1	NY					X	X			01/27/94	
SOVEREIGN BANCORP INC	PA					X	X			01/18/94	
SPECTRUM INFORMATION TECHNOLOGIES INC	DE			X		X				12/23/93	
STANLEY WORKS	CT			X		X				02/02/94	
STORAGE EQUITIES INC	CA			X		X				02/02/94	
STRIKER INDUSTRIES INC	DE			X						12/22/93	
STRIKER INDUSTRIES INC	DE			X						12/31/93	
SUN CITY INDUSTRIES INC	DE			NO ITEMS						12/06/93	AMEND
SUPERIOR BANK FSB						X	X			01/20/94	
TANDYCRAFTS INC	DE						X			12/08/93	AMEND
TECNOL MEDICAL PRODUCTS INC	DE						X			11/15/93	
TEXAS UTILITIES ELECTRIC CO	TX					X				01/28/94	
TGC INDUSTRIES INC	TX	X				X				07/30/93	
THERMEDICS INC	MA					X	X			01/31/94	
THERMO INSTRUMENT SYSTEMS INC	DE	X								01/31/94	
TMS HOME EQUITY TRUST 1992-D-II							X			01/17/94	
TRANSAMERICA OCCIDENTAL LIFE INSURANCE C	CA					X	X			01/17/94	
TRC COMPANIES INC /DE/	DE					X				01/20/94	
TRI COUNTY BANCORP INC	WY					X	X			01/19/94	
TUCKER DRILLING CO INC	DE			X		X				01/24/94	
TURNER BROADCASTING SYSTEM INC	GA						X			01/24/94	AMEND
TURNER BROADCASTING SYSTEM INC	GA						X			01/27/94	
V F CORP /PA/	PA					X				01/19/94	
VIRGINIA FIRST FINANCIAL CORP	VA					X	X			01/14/94	
VISUAL CYBERNETICS CORP	NY	X					X			01/19/94	
VISUAL CYBERNETICS CORP	NY			X						01/21/94	
WEAVER ARMS CORP	CA			X			X			01/20/94	
WEBSTER FINANCIAL CORP	DE						X			02/01/94	AMEND
WELLSFORD RESIDENTIAL PROPERTY TRUST	MD			X		X				11/30/94	
WESTERN RESOURCES INC /KS	KS					X				02/02/94	
WITTER DEAN DISCOVER & CO	DE					X	X			02/01/94	
WORDSTAR INTERNATIONAL INC	DE							X		01/27/94	
YUBA WESTGOLD INC	DE					X	X			01/20/94	
ZENITH ELECTRONICS CORP	DE					X	X			02/04/94	
87 ACQUISITION CORP	DE	X				X				01/24/94	
AMERIANA BANCORP	IN			X		X				01/27/94	
ARMCO INC	OH					X				01/26/94	
ARX INC	DE	X					X			01/14/94	
BANCFIRST CORP /DE/	DE					X	X			01/31/94	
BAY VIEW CAPITAL CORP	DE					X	X			01/27/94	
BIRMINGHAM STEEL CORP	DE						X			11/23/93	AMEND
CEDAR GROUP INC	DE	X					X			10/06/93	
CENTRUM INDUSTRIES INC	DE	X					X			05/18/93	AMEND
CENTRUM INDUSTRIES INC	DE	X					X			08/09/93	AMEND
CENTRUM INDUSTRIES INC	DE			X						12/21/93	AMEND
CINCINNATI UNION GROUP INC	OH	X		X						09/28/93	
COMMONWEALTH EDISON CO	IL						X			01/28/94	
CONSOLIDATED STAINLESS INC	DE					X	X			01/19/94	
DAUPHIN DEPOSIT CORP	PA					X	X			01/24/94	
DESIGNS INC	DE					X				02/01/94	
DLJ MORTGAGE ACC CORP MUL FAM MOR PASS T	DE					X	X			12/22/93	
DRESSER INDUSTRIES INC /DE/	DE	X					X			01/21/94	
EAGLE HARDWARE & GARDEN INC/MA/	MA					X	X			02/02/94	
ENRON CORP	DE					X	X			02/03/94	

8K REPORTS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.								DATE	COMMENT	
		1	2	3	4	5	6	7	8			
FAIR LANES INC	MD					X					02/03/94	
FIRST INDEPENDENCE CORP /DE/	DE					X	X				01/26/94	
GENCARE HEALTH SYSTEMS INC	MO	NO ITEMS									02/03/94	
GENERAL SIGNAL CORP	NY					X					02/04/94	
GENETICS INSTITUTE INC	DE								X		01/18/94	
GREENWICH CAPITAL ACCEPTANCE INC	DE					X	X				12/30/93	
HAUTHORNE FINANCIAL CORP	CA					X					02/03/94	
HEARTSOFT INC	DE					X	X				04/21/93	
HEARTSOFT INC	DE					X	X				12/20/93	
HYDRON TECHNOLOGIES INC	NY	NO ITEMS									12/06/93	
ILLINOIS BELL TELEPHONE CO	IL								X		12/31/93	
JEFFERSON FUTURES RESERVE I LP	DE			X			X				01/31/94	
LA MAN CORPORATION	NV					X					01/13/94	
LA MAN CORPORATION	NV			X							01/27/94	
LITTLEFIELD ADAMS & CO	NJ					X	X				10/14/93	
MEDIPLEX GROUP INC	MA					X	X				01/27/94	
METROVISION OF NORTH AMERICA INC	NY					X					01/26/94	
NATIONAL MEDIA CORP	DE					X	X				02/03/94	
NATIONSBANK OF DELAWARE NA						X	X				01/18/94	
METRIX CORP	DE		X				X				01/20/94	
OHSL FINANCIAL CORP	DE					X	X				01/31/94	
PROPERTY TRUST OF AMERICA	MD					X	X				02/02/94	
PRUDENTIAL HOME MORTGAGE SECURITIES COMP	DE					X	X				12/25/93	
RALLYS HAMBURGERS INC	DE		X			X	X				01/19/94	
RESIDENTIAL FUNDING MORTGAGE SECURITIES	DE					X					02/03/94	AMEND
RESOLUTION TRUST CORP MORT PASS THRO CER						X	X				12/27/93	
SAFECO CORP	WA					X					02/04/94	
SOUND ADVICE INC	FL					X	X				01/28/94	
SPARTA SURGICAL CORP	DE		X			X	X				01/20/94	
STONE CONTAINER CORP	DE					X	X				01/24/94	
STRUCTURED ASSET SEC CORP COLL MORT OBLI						X	X				12/27/94	
SUBURBAN BANCORPORATION INC	DE					X		X			01/27/94	
SUN HEALTHCARE GROUP INC	DE					X	X				01/27/94	
SUNSHINE JR STORES INC	FL						X				12/30/93	
TAMBRANDS INC	DE					X	X				02/02/94	
TECHNITROL INC	PA		X				X				01/17/94	
TVI CORP	MD		X	X	X		X	X			01/28/94	
UAL CORP /DE/	DE					X	X				02/03/94	
UAL CORP /DE/	DE					X	X				02/04/94	
UAL CORP /DE/	DE					X	X				02/04/94	
UNITED AIR LINES INC	DE					X	X				02/03/94	
VALIANT INTERNATIONAL INC	DE					X	X				01/31/94	
WESTERN INVESTMENT REAL ESTATE TRUST	CA					X					01/27/94	
WHOLESALE AUTO RECEIVABLES CORP	DE							X			02/04/94	
WINDSOR CAPITAL CORP	DE	NO ITEMS									04/07/00	AMEND
WMC CALIFORNIA HOUSING TAX CREDITS III L								X			12/27/93	AMEND
WORLD OMNI 1993-B GRANTOR TRUST	FL					X					12/15/93	