

sec news digest

Issue 82-249

December 29, 1982

RULES AND RELATED MATTERS

NEW FORM N-1A AND CERTAIN RELATED GUIDELINES AND RULES PROPOSED FOR COMMENT

The Commission is proposing for comment new Form N-1A and certain related guidelines and rules. The new form, which would be used by open-end management investment companies for registration under the Investment Company Act of 1940 and the Securities Act of 1933, would provide for a simplified prospectus.

Persons wishing to submit written comments should file five copies thereof with George A. Fitzsimmons, Secretary, Securities and Exchange Commission, 450 Fifth St., N.W., Washington, D.C. 20549, on or before March 25, 1983 and should refer to File No. S7-957. (Rel. 33-6447)

FOR FURTHER INFORMATION CONTACT: Aviva L. Grossman at (202) 272-7321

ADMINISTRATIVE PROCEEDINGS

PROCEEDINGS INSTITUTED AGAINST UNION HOME LOANS, OTHERS

The Commission announced the institution of an administrative proceeding and the issuance of a report of investigation concerning three affiliated companies in the mortgage loan brokerage business: Union Home Loans of Los Angeles, California; Union Home Loans of Arizona, of Phoenix, Arizona; and Western Computer Services, doing business as Western Loan Services, of Los Angeles, California. Simultaneously with the institution of the proceeding the Commission accepted an offer of settlement submitted by the subject companies. Without admitting or denying any of the statements or allegations contained therein, the respondents proposed that this matter be resolved by issuance of a report of investigation pursuant to Section 21(a) of the Securities Exchange Act of 1934 and by issuance of an Order of the Commission pursuant to Section 15(b)(4) of the Exchange Act.

The Commission alleged that Union Home Loans and Union Home Loans of Arizona, two affiliated mortgage loan brokerage firms, and Western Computer Services, an affiliated mortgage loan servicing company, had failed to comply with the securities registration, antifraud and broker-dealer registration provisions of the securities laws. The order and report of investigation conclude that the mortgage loan brokers have been offering and selling investment opportunities to the public consisting of loans to individual borrowers who own real property and who offer junior deeds of trust on that real property to secure such loans. These investment opportunities have been offered for sale to investors by the subject companies together with other services, including a complete loan investigation and placement service, a collection service and the proffer of all foreclosure proceeding functions that may be necessary. As a result of all the services provided to investors, the Commission believes that these investment opportunities constitute the offer and sale of securities in the form of "investment contracts". Accordingly, because of the interstate nature of these activities, because no registration statement had been filed with the Commission by the subjects regarding these securities, and because no exemption from registration is applicable, the Commission concludes that the subject companies' activities have failed to comply with the Securities Act of 1933 registration requirements for securities. Further, while engaged in the offer and sale of these securities the subject companies have promulgated various pieces of sales literature and advertising material and made oral statements to investors which misrepresented and omitted material facts and thereby failed to comply with the antifraud provisions of the securities laws. They have also failed to comply with the requirements for registration with the Commission as a broker-dealer.

In addition to consenting to the issuance of the report and order, the subject companies have entered into a series of undertakings to the Commission, which the Commission by its order has ordered to be fulfilled. By these undertakings the subject companies agree to bring their activities into compliance with the securities law requirements for securities registration and broker-dealer registration and with the antifraud provisions. In accordance with these undertakings, a registration statement pursuant to the Securities Act has already been filed with and has been or soon will be declared effective by the Commission relating to the subjects' California mortgage loan brokerage activities. A broker-dealer entity has also registered with the Commission.

Upon the issuance of the Commission's order and report of investigation the proceeding was concluded. (Rel. 34-19346)

CIVIL PROCEEDINGS

PRELIMINARY INJUNCTION ENTERED AGAINST NATIONAL BOND AND SHARE CO., OTHERS

The Denver Regional Office announced that on December 13, following a hearing, the Honorable John P. Moore of the U.S. District Court for the District of Colorado issued a preliminary injunction against National Bond and Share Co., Hughes Centrex Corp., Richard Radford and Luayne C. Chatham, all of Denver, Colorado. The injunction prohibits the defendants from violating or aiding and abetting violations of the examination provisions of the Securities Exchange Act of 1934. It further prohibits National, a registered transfer agent, and Chatham, its president from violating or aiding and abetting violations of various transfer agent books and records provisions of the Exchange Act. (SEC v. National Bond and Share Co., et al., USDC, Colo., Civil Action No. 82-JM-2079). (LR-9848)

CRIMINAL PROCEEDINGS

THOMAS R. BRIMBERRY INDICTED

The Chicago Regional Office announced the return of two separate indictments against Thomas R. Brimberry, formerly a senior vice president of Stix & Co. Inc. Stix is currently in liquidation proceedings pursuant to the Securities Investor Protection Act. The Indictment returned on December 14, in the Eastern District of Missouri, charges Brimberry with 11 counts, consisting of one count relating to making false statements to representatives of the Commission; nine counts for making false, material declarations to a Federal Grand Jury; and one count relating to his converting assets of Stix to his personal benefit after the appointment of a Stix trustee. The Indictment returned in the Southern District of Illinois on December 15 charges Brimberry with three separate counts of corruptly endeavoring to influence, obstruct and impede the due and proper administration of justice in connection with Grand Jury proceedings being conducted in both the Southern District of Illinois and the Eastern District of Missouri. (U.S. v. Thomas R. Brimberry, U.S.D.C., E.D. MO, CR 82-0644; U.S.D.C., S.D. Ill., CR 82-50034). (LR-9849)

HOLDING COMPANY ACT RELEASES

SOUTHWESTERN ELECTRIC POWER COMPANY

A notice has been issued giving interested persons until January 17, 1983 to request a hearing on a proposal by Southwestern Electric Power Company (SWEPCO), subsidiary of Central and South West Corporation, to amend its ownership agreement with Northeast Texas Electric Cooperative, Inc. relating to the sale of an interest in the Pirkey Plant and associated lignite reserves to reflect the creation of a general partnership for state and federal tax purposes. (Rel. 35-22799 - Dec. 23)

SYSTEM FUELS, INC.

A supplemental order has been issued regarding System Fuels, Inc. (SFI), subsidiary of Arkansas Power & Light Company, Louisiana Power & Light Company, Mississippi Power & Light Company, and New Orleans Public Service Inc., each a subsidiary of Middle South Utilities, Inc., relating to the financing of SFI's 1983 fuel supply programs for the benefit of the operating companies. SFI has been authorized to make additional borrowings from the operating companies during 1983 of up to \$130,100,000. The maximum aggregate amount of the borrowings, including the amount outstanding on December 31, 1983, will not exceed an estimated \$231,100,000. (Rel. 35-22800 - Dec. 23)

NEW ENGLAND ENERGY INCORPORATED

An order has been issued authorizing New England Energy Incorporated, subsidiary of New England Electric System, to invest up to \$12 million in oil and gas exploration and development in the calendar year 1983. (Rel. 35-22801 - Dec. 23)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

DELISTING GRANTED

An order has been issued granting the application of the New York Stock Exchange, Inc. to strike the common stock (no par value) of The Amalgamated Sugar Company from listing and registration thereon. (Rel. 34-19374)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGE

The Commission has approved a proposed rule change filed under Rule 19b-4 by the New York Stock Exchange, Inc. (SR-NYSE-82-17) to require NYSE specialists to guarantee the execution prices reported via the Designated Order Turnaround System. (Rel. 34-19366)

NOTICE OF EFFECTIVENESS OF PROPOSED RULE CHANGE

A rule change filed by The Options Clearing Corporation pursuant to Rule 19b-4 (SR-OCC-82-27) has become effective in accordance with Section 19(b)(3)(A) of the Securities Exchange Act of 1934. The proposed rule change establishes new fees for OCC's Prospectus, reorders of OCC's Risk Disclosure Documents and for settlement of foreign currency options exercises. Publication of the proposal is expected to be made in the Federal Register during the week of December 27. (Rel. 34-19368)

MISCELLANEOUS

RECORDS RETENTION PLAN DECLARED EFFECTIVE

The Records Retention Plan filed by the New York Stock Exchange, Inc., pursuant to Section 17(a) of the Securities Exchange Act of 1934 and Rule 17a-6 thereunder, has been declared effective by the Commission. (Rel. 34-19373)

APPLICATION PURSUANT TO SECTION 12(h)

A notice has been issued giving interested persons until January 17, 1983 to request a hearing on an application of Coast Federal Savings and Loan Association, pursuant to Section 12(h) of the Securities Exchange Act of 1934, for an order exempting Applicant from certain provisions of Section 13 and from the operation of Section 16 of the Exchange Act. (Rel. 34-19369)

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) LARCHMONT BANCORP, 501 North Larchmont Blvd., Los Angeles, CA 90004 (213) 467-4670 - 350,000 to 400,000 shares of common stock. (File 2-80920-LA - Dec. 15) (Br. 1 - New Issue)
- (S-18) C.C.R. VIDEO CORPORATION, 135 East 55th St., New York, NY 10022 - an undetermined amount of shares of common stock. Underwriter: Trinity Securities of Texas, Inc. The company operates an independent television facilities company. (File 2-81031-NY - Dec. 22) (Br. 7 - New Issue)
- (S-18) TOXIC WASTE CONTAINMENT INC., 53 D Street, S.E., Washington, DC 20003 (203) 547-7770 - 1,000,000 units consisting of 1,000,000 shares of common stock and 2,000,000 warrants to purchase 2,000,000 shares of common stock. Underwriter: Monarch Funding Corp., 111 John St., New York, NY 10038 (212) 406-4047. (File 2-81052-W - Dec. 23) (Br. 8 - New Issue)
- (N-1) THE HOME OWNERS MORTGAGE FUND, INC., 430 North Michigan Ave., Chicago, IL 60611 - an indefinite number of shares of common stock. (File 2-81061 - Dec. 23) (Br. 18 - New Issue)
- (S-3's) MARTIN MARIETTA CORPORATION, 6801 Rockledge Dr., Bethesda, MD 20817 (301) 897-6000 - 400,000 shares of common stock; and 500,000 shares of \$4.875 convertible exchangeable preferred stock. (File 2-81062; 2-81063 - Dec. 23) (Br. 2) [S]
- (S-6's) TAX EXEMPT SECURITIES TRUST, MULTISTATE SERIES 27; SERIES 76, 1345 Avenue of the Americas, New York, NY 10105 - 15,000 units (each Series). Depositors: Smith Barney, Harris Upham & Co. Incorporated, 1345 Avenue of the Americas, New York, NY 10105, Kidder, Peabody & Co. Incorporated, Drexel Burnham Lambert Incorporated and L. F. Rothschild, Unterberg, Towbin. (File 2-81064; 2-81065 - Dec. 23) (Br. 16 - New Issues)
- (S-3) DUKE POWER COMPANY, 422 South Church St., Charlotte, NC 28242 (704) 373-4579 - 1,500,000 shares of common stock. The company is engaged in the sale of electric energy. (File 2-81066 - Dec. 23) (Br. 7) [S]
- (S-14) PROMENADE BANCSHARES, INC., 1600 Promenade Bank Tower, Coit Rd., Richardson, TX 75080 (214) 238-8261 - 425,420 shares of common stock. (File 2-81067 - Dec. 27) (Br. 2 - New Issue)
- (S-3) ENGRAPH, INC., 2635 Century Parkway, NE, Atlanta, GA 30345 (404) 329-0332 - 100,000 shares of common stock. (File 2-81069 - Dec. 22) (Br. 8)
- (S-3) OPTICAL COATING LABORATORY, INC., 2789 Northpoint Pkwy., Santa Rosa, CA 95401-7397 (707) 545-6440 - 45,000 shares of common stock. (File 2-81070 - Dec. 27) (Br. 8) [S]
- (S-3) TERADYNE, INC., 183 Essex St., Boston, MA 02111 (617) 482-2700 - 400,000 shares of common stock. (File 2-81072 - Dec. 23) (Br. 8)
- (S-11) AMERICAN REPUBLIC REALTY FUND I, The American Republic Bldg., 828 North Broadway, Milwaukee, WI 53202 - 20,000 limited partnership units. (File 2-81074 - Dec. 27) (Br. 6 - New Issue)
- (S-8) COMPUTONE SYSTEMS INCORPORATED, One Dunwoody Park, Atlanta, GA 30338 (404) 393-3010 - 100,000 shares of common stock. (File 2-81075 - Dec. 22) (Br. 10)
- (S-8) TEKTRONIX, INC., 4900 S.W. Griffith Dr., Beaverton, OR 97005 (503) 627-7111 - 600,000 common shares. (File 2-81079 - Dec. 27) (Br. 8)

- (S-6's) NUVEEN TAX-EXEMPT BOND FUND - MULTI-STATE, SERIES 74; NUVEEN TAX-EXEMPT BOND FUND, SERIES 246, 209 South La Salle St., Chicago, IL 60604 - an indefinite number of units. Depositor: John Nuveen & Co. Incorporated. (File 2-81080; 2-81082 - Dec. 27) (Br. 18 - New Issues)
- (S-8) ATLAN-TOL INDUSTRIES, INC., 600 East Greenwich Ave., West Warwick, RI 02893 (401) 274-2000 - 40,000 shares of common stock. (File 2-81081 - Dec. 27) (Br. 8)
- (S-8) WASHINGTON ENERGY COMPANY, 815 Mercer St., Seattle, WA 98111 (202) 622-6767 - 25,000 shares of common stock. (File 2-81084 - Dec. 27) (Br. 8)
- (S-6's) INSURED MUNICIPALS-INCOME TRUST, SERIES 81; 82, 1901 North Naper Blvd., Naperville, IL 60566 - 1,000 units (each Series). Depositor: Van Kampen Merritt Inc. (File 2-81085; 2-81086 - Dec. 27) (Br. 18 - New Issues)
- (S-8) DENNISON MANUFACTURING COMPANY, 275 Wyman St., Waltham, MA 02254 (617) 890-6350 - 250,000 shares of common stock. (File 2-81088 - Dec. 28) (Br. 8)
- (S-8) ETZ LAVUD LIMITED, Shchunat Harakevet, Petah Tikvah, Israel - 50,000 shares of common stock. (File 2-81089 - Dec. 28) (Br. 10)
- (S-14) CAP LIMITED, 6230 North Western, Oklahoma City, OK 73118 (405) 840-4467 - 6,002,980 units. (File 2-81090 - Dec. 28) (Br. 3 - New Issue)
- (S-1) GALILEO ELECTRO-OPTICS CORPORATION, Galileo Park, Sturbridge, MA 01518 (617) 347-9191 - 700,000 shares of common stock. Underwriter: L. F. Rothschild, Unterberg, Towbin. The company develops, manufactures and markets fiber optic and electro-optic components which transmit, sense, or intensify light or images. (File 2-81091 - Dec. 28) (Br. 8 - New Issue)
- (S-3) THE BROOKLYN UNION GAS COMPANY, 195 Montague St., Brooklyn, NY 11201 (212) 403-2000 - 300,000 shares of common stock. (File 2-81092 - Dec. 28) (Br. 7)
- (S-1) LYTTON & TOLLEY, INC., Highway 44, Inverness, FL 32650 (904) 726-0973 - 312,450 shares of common stock. The company builds and sells single family homes. (File 2-81093 - Dec. 27) (Br. 10 - New Issue)
- (S-14) FUQUA INDUSTRIES, INC., 3800 First Atlanta Tower, Atlanta, GA 30383 (404) 658-9000 - 596,044 shares of common stock. (File 2-81094 - Dec. 28) (Br. 7)
- (S-6) DIRECTIONS UNIT INVESTMENT TRUST, FOURTH SERIES, One Battery Park Plaza, New York, NY 10004 - 10,000 units of undivided interest. Depositor: E.F. Hutton & Company Inc. (File 2-81095 - Dec. 28) (Br. 18 - New Issue)

REGISTRATIONS EFFECTIVE

Dec. 16: Perceptronics, Inc., 2-80442-LA.
Dec. 17: The Equity Fund for Bank Trust Department, 2-78047; Harris & Paulson, Inc., 2-80433-D.
Dec. 21: Tax Free Instruments Trust, 2-75122.
Dec. 22: Apache Corporation, 2-80515; Asarco Incorporated, 2-80867; Biostim, Inc., 2-80616-NY; JB's Restaurants, Inc., 2-80791; UMB Tax Free Money Market Fund, Inc., 2-79130
Dec. 23: Amax Inc., 2-76362; Federal Coca-Cola Bottling Company, 2-80224; First Equity Portfolio, 2-77571; Ford Motor Credit Company, 2-81004; Lin Broadcasting Corporation, 2-80878; Pfizer Inc., 2-80884; Phoenix Leasing Income Fund VI, 2-80505; U.S. Home Corporation, 2-80139.
Dec. 27: Central Hudson Gas & Electric Corporation, 2-80994; Commerce Bancorp, Inc., 2-79635; Dynatech Corporation, 2-81026; South Roodepoort Main Reef Areas Ltd., 2-80937, 2-80957.

REGISTRATIONS WITHDRAWN

Nov. 16: Intercable Communications, Inc., 2-75672-FW.
Dec. 17: U.S. Ethicare Corporation, 2-73801-NY.

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
DIAN RIVER INC MCDONOUGH CO ET AL	COM 13D	12/16/82	475 8.3	23577310 0.0	NEW
FIRST EXECUTIVE CORP DEL CHESAPEAKE INS CO LTD ET AL	COM 13D	12/ 1/82	0 0.0	32013510 0.0	NEW
NU WEST INC NU WEST GROUP LND	COM 13D	12/21/82	3,900 80.0	67019010 80.0	UPDATE
REGENCY INVS BROWN NORMAN K TRUSTEE ET AL	SH BEN INT 13D	12/19/82	218 6.6	75891010 P.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.

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 Section (in ordering, please give the date of the report). An invoice will be included with the requested material when mailed.

COMPANY	ITEMS NO.	DATE
LEISURE & TECHNOLOGY INC	5,7	12/12/82
MAJESTIC ELECTRO INDUSTRIES LTD	5	12/01/82
MASCO CORP /DE/	7	12/15/82
MAXCO INC	2	12/03/82
MCNEIL REAL ESTATE FUND XII LTD	2	09/16/82
MCNEIL REAL ESTATE FUND XII LTD	2	11/03/82
MEGO INTERNATIONAL INC	4,7	11/03/82
MELLON NATIONAL CORP	5,7	12/15/82
MERRILL LYNCH CORPORATE PASS THROUGH SEC	7	12/15/82
MESA PETROLEUM CO	2,5,7	12/09/82
MISSOURI POWER & LIGHT CO	5	12/13/82
MLH INCOME REALTY PARTNERSHIP	7	10/08/82
MOOG INC	5,6	11/30/82

RECENT 8K FILINGS CONT.

NATIONAL CITY LINES INC	5,7	12/17/82	
NEW YORK TIMES CO	2,7	11/30/82	
NLI CORP	5,7	12/17/82	
OCCIDENTAL PETROLEUM CORP	2,7	12/03/82	
OILTECH INC	2,7	11/30/82	
PACIFIC POWER & LIGHT CO	5	12/10/82	
PETRO LEWIS OIL & NATURAL GAS INCOME PRO	5	11/22/82	
QUALITY CARE INC	2,7	11/03/82	
QUALITY CARE INC	2,7	11/29/82	
R 2000 CORP	2	12/01/82	
REPUBLIC BANKING CORPORATION OF FLORIDA	5	11/30/82	
RIC 14 LTD	2,7	12/10/82	
ROLLINS BURDICK HUNTER CO	1,7	12/03/82	
SECURITY LAND & DEVELOPMENT CORP	5	12/08/82	
SMITHY CAPITAL PROPERTIES	2	12/14/82	
SOUTHEASTERN INDIANA BANCORP	5	12/08/82	
SOUTHERN CO	5	12/17/82	
SOUTHERN PACIFIC CO /NEW/	5	11/30/82	
STERLING BANCORPORATION/CA	5	12/08/82	
STORAGE EQUITIES INC	7	09/30/82	AMEND
STRIDE RITE CORP	5	11/30/82	
TECHNICOM INTERNATIONAL INC	2,5,7	11/12/82	
TEXLAND DRILLING PROGRAM 1982	5	11/15/82	
TOCOM INC	5	12/16/82	
UNION COMMERCE CORP	4,5,7	12/03/82	
UNITED BANKS OF COLORADO INC	5	12/15/82	
UNITED SERVICES LIFE INSURANCE CO	2,7	12/03/82	
UNIVERSITY REAL ESTATE TRUST	2	12/01/82	AMEND
VAC TEC SYSTEMS INC	1,7	12/01/82	
VALLEYLAB INC	1,7	12/03/82	
VIRAGEN INC	5	11/23/82	
WESTERN NATURAL GAS CO/DE/	2	12/17/82	
WESTERN STANDARD CORP	2	12/10/82	
WINDSOR INDUSTRIES INC/DE/	5	11/30/82	

SIGNIFICANT NO-ACTION AND INTERPRETIVE LETTERS

The following is a list of significant no-action and interpretative letters recently issued by the Division of Investment Management. These letters express the view of the Division with respect to novel or important questions arising under the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, and the Investment Advisers Act of 1940. Copies of these letters may be obtained by writing to the Public Reference Section, Securities and Exchange Commission, Washington, D.C. 20549, or by making a request in person at the Public Reference Section, 1100 L Street, N.W., Room 6101, Washington, D.C., stating the name of the subject company, the Act and the Section of the Act to which it relates, and the public availability date. Copies cost 10 cents per page.

DIVISION OF INVESTMENT MANAGEMENT

<u>COMPANY</u>	<u>ACT/SECTION/RULE OR RELEASE</u>	<u>DATE MAILED</u>	<u>PUBLIC AVAILABILITY DATE</u>
First & Merchants National Bank	ICA '40/§ 3(c)(11)	8/30/82	9/30/82
Hereth, Orr & Jones, Inc.	ICA '40/§ 3(c)(5)(C) 1933 Act/§ 3(a)(2)	9/24/82	10/25/82
Buffalo Savings Bank	ICA '40/§§ 2(a)(36), 3(a)(1), 3(c)(3) 1933 Act/§ 3(a)(2)	9/24/82	10/25/82

SIGNIFICANT NO-ACTION AND INTERPRETIVE LETTERS CONT.

Shawmut Worcester County National Bank	ICA '40/S 3(a)(1)	10/4/82	11/4/82
First Southern Capital Corporation	ICA '40/SS 17(d), 36 Rule 17d-1	10/18/82	11/17/82
IR Resource Planning Corp.	IAA '40/Rules 204-3 and 206(4)-3	10/19/82	11/18/82
InterFirst Corporation	ICA '40/S 3(c)(3) 1933 Act/Rule 132 1934 Act/Rule 3a12-6	10/25/82	11/24/82
M. J. Post, Ltd.	ICA '40/S 3(c)(2) IAA '40/S 202(a)(11)	11/1/82	12/1/82
Paley & Ganz, Inc.	ICA '40/SS 2(a)(36), 3(a)(1), 1933 Act/S 2(1)	11/5/82	12/6/82
The First National Bank of Birmingham	ICA '40/S 3(c)(11) 1933 Act/S 3(a)(2)	11/8/82	12/8/82