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May 19, 1977

MAY 20 1977

DECISIONS IN ADMINISTRATIVE PROCEEDINGS

U.S. SECURITIES AND EXCHANGE COMMISSION

EDWARD J. MAWOD & CO. REVOKED;
MAWOD SUSPENDED

The Commission has revoked the registration of Edward J. Mawod & Co. of Salt Lake City, Utah, as a broker-dealer. Edward J. Mawod, the firm's general partner and chief trader, has been suspended from association with any broker or dealer for one year commencing on May 23. The Commission found that the firm and Mawod aided and abetted a 1973 manipulation of the market for the common stock of Epoch Corporation, then a shell corporation. The manipulators were found to have bought Epoch stock from and sold it to themselves. Such transactions, which involve no real change of ownership, are generally known as "wash sales" or "matched orders." The Commission found that the manipulators sought to create the appearance of an active trading market for Epoch's stock with a view to bettering the company's chances for a merger.

The Commission's conclusion that Mawod and his firm aided and abetted the manipulation was based on their conceded awareness of Epoch's brief history and meager finances, on the heavy volume of the manipulators' trading through Mawod's firm in Epoch's stock, on the fact that the stock was an obscure security issued by a newly created, virtually unknown company, and on the in-and-out character of the trading.

The Commission found that Mawod knew that Epoch's future depended on a merger and that he also knew that the floating supply of its stock was quite small. In the Commission's view, this knowledge would have led any reasonable broker to be suspicious of customers who wanted to trade large amounts of Epoch stock on an in-and-out basis.

The Commission revoked the registration of the firm because its conduct was "both grave and inexcusable."

Mawod's misconduct was also found "extremely serious." But the Commission concluded that suspending him from the securities business for one year would suffice to impress him and other professionals in the securities business with the "importance of their duty to exercise due care when confronted by indicia of manipulative activity." In this connection the Commission pointed out that its concern in cases of this character is remedial, not punitive. (Rel. 34-13512)

DAVID LOBATO BARRED

The Commission has determined to accept an offer of settlement submitted by David E. Lobato of Salt Lake City, Utah, in which he agreed, without admitting or denying the allegations in the Commission's order for proceeding, to a bar from being associated with any broker-dealer provided that after eighteen months, Lobato may apply to the Commission for permission to become associated in a position in which he will receive adequate supervision.

The Commission earlier alleged in its order that Lobato violated the antifraud provisions of the securities laws in the offer and sale of shares of Royal Airline, Inc. common stock. (Rel. 34-13519)

NOTICE OF COMMISSION MEETINGS

Following is a schedule of Commission meetings which will be conducted pursuant to provisions of the Government in the Sunshine Act. In general, the Commission expects to follow a schedule of holding closed meetings on Tuesdays, and open meetings on Thursday mornings. Meetings on Wednesday, and if necessary on Thursday afternoons, will be either open or closed according to the requirements of agenda items under consideration. The Commission will not normally meet on Mondays or Fridays.

Visitors are welcome at all open meetings, insofar as seating is available.

Meetings will be held in the Commission Meeting Room on the eighth floor of the Commission's headquarters building at 500 North Capitol Street, Washington, D.C. All visitors are required to sign in and obtain passes at the Reception Desk in the lobby. Persons wishing to photograph or tape record Commission meetings must obtain permission in advance from the Secretary of the Commission.

Open Meeting - Wednesday, May 25, 1977 - 10:00 a.m.

- (1) Proposed opinion respecting co-application of New England Power Company and New England Electric System for approval of sale of utility assets to Fitchberg Gas and Electric Light Company.
- (2) Consideration of extension of time period for Commission action on applications for registration by clearing agencies.
- (3) Consideration of publication for comment of proposed new or revised registration and annual report forms for management investment companies.
- (4) (a) Valuation of debt securities by Money Market Funds and certain other open-end investment companies.
(b) Prospectus disclosure by Money Market Funds with respect to portfolio securities, average portfolio maturity and historical rates of return.
- (5) Application of One Liberty Municipal Bond Fund, Inc. for exemption, subject to conditions, of the Fund's purchases of municipal bonds in public offerings in which an affiliate of the Fund's investment adviser participates as a principal underwriter.
- (6) Proposed amendments to Exchange Act Rule 10b-4 to prohibit certain practices in connection with partial tender and exchange offers which have the effect of discriminating against shareholders by distorting the calculation of the pro rata acceptance formula.
- (7) (a) Suggested publication for comment of proposed Exchange Act Rule 15b7-1 establishing minimum qualification standards for brokers and dealers and associated persons; proposed rescission of present Rule 15b8-1 setting forth qualification standards for SECO brokers and dealers and associated persons; proposed amendments to present Rule 15b10-4 relating to supervision; and proposed adoption of Form U-5 (the Uniform Form for Notice of Termination) for SECO broker-dealers; and
(b) Authorization for the staff to communicate to the NASD preliminary reactions on the NASD's proposed amendments to Schedule C relating to qualification requirements for members and persons associated.

Open Meeting - Thursday, May 26, 1977 - 10:00 a.m.

- (1) Meeting with representatives of the National Association of Securities Dealers, Inc. to discuss the "recapture" of underwriting discounts by investment companies.

COURT ENFORCEMENT ACTIONS

RUSSELL E. KEMMERER ENJOINED

The Commission announced that on March 30 the U.S. District Court for the District of Columbia entered a judgment enjoining Russell E. Kemmerer from violating the antifraud, reporting, proxy solicitation, tender offer, and prospectus provisions of the securities laws. The judgment also enjoins Kemmerer from causing any public company of which he is an officer, director or employee from engaging in certain transactions which impair the rights of public investors. The judgment further prohibits Kemmerer from serving as an officer or director of a public company until he has completed a program of education relating to the legal responsibilities of corporate executives. Kemmerer consented to the judgment without admitting or denying the allegations in the Commission's complaint. (SEC v. S. Hayward Wills, et al., Civil Action No. 77-0097). (LR-7925)

INVESTMENT COMPANY ACT RELEASES

LIFE INSURANCE COMPANY OF NORTH AMERICA

An order has been issued on an application of Life Insurance Company of North America (LINA), a Pennsylvania stock life insurance company, and Life Insurance Company of

North America Separate Account A, a separate account of LINA registered under the Investment Company Act of 1940 as a unit investment trust, pursuant to Section 11 of the Act, permitting certain offers of exchange and pursuant to Section 6(c) of the Act granting an exemption from Section 27(a)(3) of the Act. (Rel. IC-9772 - May 17)

KEYSTONE CUSTODIAN FUNDS

A notice has been issued giving interested persons until June 13 to request a hearing on an application of Keystone Custodian Funds, Inc., as trustee of Keystone Custodian Fund, Series S-1 (S-1 Fund) and Keystone Custodian Fund, Series S-2 (S-2 Fund), for an order pursuant to Section 17(b) of the Act exempting the proposed combination of the S-1 Fund and S-2 Fund from the provisions of Section 17(a) of the Act. (Rel. IC-9773 - May 17)

HOLDING COMPANY ACT RELEASES

ARKANSAS POWER & LIGHT COMPANY

A notice has been issued giving interested persons until June 13 to request a hearing on a proposal of Arkansas Power & Light, subsidiary of Middle South Utilities, to issue and sell \$11 million of first mortgage bonds at competitive bidding. (Rel. 35-20029 - May 17)

GEORGIA POWER COMPANY

An order has been issued approving a proposal of Georgia Power Company, subsidiary of The Southern Company, to enter into agreements with Putnam and Coweta Counties, Georgia for the financing of pollution control facilities through the sales of pollution control revenue bonds by the Counties in an amount not to exceed \$24,100,000. As collateral for these transactions, Georgia will issue series of its first mortgage bonds in the same amounts as the Counties' pollution control bonds. (Rel. 35-20030 - May 17)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGE

The Commission has approved a proposed rule change filed by the Philadelphia Stock Exchange, Inc. (PHLX) (SR-PHLX-77-2) relating to the affiliation of the Exchange president with wholly-owned corporate subsidiaries of the Exchange. (Rel. 34-13548)

SECURITIES ACT REGISTRATIONS

(S-14) STUDEBAKER-WORTHINGTON, INC.

530 Fifth Ave., New York, N.Y. 10036 - 340,096 to 381,490 shares of common stock (SWI common stock), to be issued to holders of common stock of Masoneilan International, Inc., a 78%-owned subsidiary of Studebaker-Worthington, in connection with the proposed merger of Masoneilan with a wholly-owned subsidiary of Studebaker-Worthington. Upon consummation of the merger, each share of Masoneilan common stock will be converted into a fraction of a share of SWI common stock ranging from a minimum of .84 to a maximum of .94. Studebaker-Worthington, through its operating subsidiaries, is a diversified manufacturer of various types of process equipment and consumer and industrial products, including turbines, pumps, compressors, automatic control valves, electric generators, automotive products, chain, and floor cleaning and lawn and garden equipment. (File 2-58913 - May 4)

(S-7) HORIZON BANCORP

334 Madison Ave., Morristown, N.J. - \$8 million of 5 year notes, due 1982, to be offered for sale by the company without underwriters. Horizon Bancorp is a registered bank holding company. (File 2-58928 - May 5)

(S-16) CURTISS-WRIGHT CORPORATION

One Passaic St., Wood-Ridge, N.J. 07075 - 35,192 shares of common stock, which may be offered for sale from time to time by certain shareholders at prices current at the time of sale. Curtiss-Wright Corporation is a manufacturer of aerospace, nuclear and industrial products. (File 2-58934 - May 6)

(S-6) EMPIRE STATE TAX EXEMPT BOND TRUST,
SERIES 1

c/o Weeden & Co. (its depositor), 25 Broad St., New York, N.Y. 10004 - \$15 million of units, consisting of 15,000 units, to be offered for sale through underwriters headed by Weeden & Co. The issuer is a unit investment trust being formed for the purpose of investing in a portfolio consisting entirely of New York and Puerto Rico tax exempt bonds, with the principal objective of earning interest income free from Federal income taxes. (File 2-58938 - May 6)

(S-7) CHARTER NEW YORK CORPORATION

One Wall St., New York, N.Y. 10005 - \$50 million of sinking fund debentures, due 2002, to be offered for sale through underwriters represented by Salomon Brothers and Merrill Lynch, Pierce, Fenner & Smith Incorporated. Charter is a bank holding company. (File 2-58996 - May 12)

(S-1) ELGIN NATIONAL INDUSTRIES, INC.

120 South Riverside Plaza, Chicago, Ill. 60606 - 350,000 shares of common stock, to be offered for sale by Utilities & Industries Corp. (the selling stockholder), the principal stockholder of the company, through two wholly-owned subsidiaries. Drexel Burnham Lambert Inc., 60 Broad St., New York, N.Y. 10004, will represent the underwriters. The company is engaged in specialized engineering, manufacturing and installation of coal preparation and mineral beneficiation plants and related materials handling facilities and in manufacturing and installing centrifuges, vibrating screens and heat dryers for the coal and mineral industries. (File 2-59012 - May 13)

(S-1) THE HARPER GROUP

545 Sansome St., San Francisco, Cal. 94111 - 650,000 shares of common stock, to be offered for sale through underwriters headed by Smith Barney, Harris Upham & Co. Inc., 1345 Avenue of the Americas, New York, N.Y. 10019 and Hambrecht & Quist, 235 Montgomery St., San Francisco, Cal. 94104 - of which 434,000 shares are to be offered by certain selling shareholders and 216,000 shares are to be offered by the company. The Harper Group is a service company which is principally engaged in international ocean freight and airfreight forwarding and, to a lesser extent, custom-house brokerage. (File 2-59017 - May 16)

(S-1) GEOSOURCE INC.

2700 South Post Oak Rd., Houston, Tex. 77056 - 1,600,000 shares of common stock, of which 600,000 shares are being offered on behalf of Geosource Inc. and 1,000,000 are being offered on behalf of certain selling stockholders through underwriters headed by Kidder, Peabody & Co., Inc., 10 Hanover Sq., New York, N.Y. 10005 and Merrill Lynch, Pierce, Fenner & Smith Inc., One Liberty Plaza, 165 Broadway, New York, N.Y. 10006. Geosource Inc. is engaged principally in providing products and services for the discovery, development, processing and distribution of oil and gas. (File 2-59025 - May 16)

(S-6) WEEDEN CORPORATE BOND TRUST, SERIES 5

c/o Weeden & Co. (its depositor), 25 Broad St., New York, N.Y. 10004 - \$15 million of units, consisting of 15,000 units, to be offered for sale through underwriters headed by Weeden & Co. The issuer is a unit investment trust being formed for the purpose of investing in a diversified portfolio of long-term debt securities, issued primarily by corporations. (File 2-59029 - May 17)

(S-1) PHOENIX LEASING PERFORMANCE FUND 1977

180 Harbor Dr., Sausalito, Cal. 94965 - \$10 million of units of limited partnership interest, to be offered for sale at \$1,000 per unit with a minimum investment of 5 units by selected NASD members. The partnership was formed to engage in the equipment leasing business. (File 2-59032 - May 17)

(S-1) PHOENIX LEASING INCOME FUND 1977

180 Harbor Dr., Sausalito, Cal. 94965 - \$10 million of units of limited partnership interest, to be offered for sale at \$1,000 per unit with a minimum investment of 2 units by selected NASD members, and \$10 million of such units reserved for issuance to limited partners under the partnership's distribution investment program. The partnership was formed to engage in the equipment leasing business. (File 2-59033 - May 17)

(S-6) THE FIRST TRUST OF INSURED MUNICIPAL BONDS, SERIES 26

300 West Washington St., Chicago, Ill. 60606 - \$5 million of units, to be offered for sale at net asset value (\$1060 maximum). The Fund is one of a series of unit investment trusts created under a trust indenture between Wauterlek & Brown, Inc. as sponsor and Bradford Trust Company as trustee. It consists of an insured portfolio of interest-bearing obligations issued by or on behalf of states, counties, municipalities and territories of the United States and authorities and political subdivisions thereof, the interest on which is, the opinion of bond counsel, exempt from all Federal income tax under existing law. MGIC Indemnity Corporation has insured the prompt payment when due of interest and principal on the bonds in the portfolio of the Fund. (File 2-59034 - May 17)

(S-7) FORD MOTOR CREDIT COMPANY

The American Rd., Dearborn, Mich. 48121 - \$300 million of medium-term notes, due from 9 months to 5 years from date of issue, which will be offered for sale through Goldman, Sachs & Co., 55 Broad St., New York, N.Y. 10004, as agents for the company acting on a best efforts basis. The primary business of the company is providing wholesale financing to and purchasing retail installment sales contracts from franchised Ford vehicle dealers. (File 2-59040 - May 18)

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. 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	ITEM NO.	DATE	
AARONSON BROTHERS STORES CORP	10	02/77	*
ABBOTT LABORATORIES	5,6	04/15/77	
ADVANCED PATENT TECHNOLOGY INC	7,11,14	04/77	*
AIR FLORIDA SYSTEM INC	2,6	04/28/77	
AITS INC	5	04/20/77	
ALLCITY INSURANCE CO	13	04/77	*
ALPA CORP	1	01/77	
ALPINE INTERNATIONAL CORP	2	04/29/77	
AMERIBANC INC	2,5,6	04/29/77	
AMERICAN CATTLE FEEDERS	5	04/13/77	
AMERICAN COMMONWEALTH FINANCIAL CORP	5	04/77	
AMERICAN EXPORT INDUSTRIES INC	5	04/13/77	
AMERICAN RESERVE CORP	4,6	04/26/77	
ATLANTIC RICHFIELD CO	5,6	04/01/77	
BABCOCK INDUSTRIES INC	2,6	04/29/77	
BANKERS FIDELITY LIFE INSURANCE CO	11	04/29/77	*
BENGAL OIL & GAS CORP	5	04/18/77	
BIOMEDICAL RESOURCES CORP	5	04/06/77	
BONANZA INTERNATIONAL INC	5	04/27/77	

RECENT 8K FILINGS CONT.

BUREAU OF NATIONAL AFFAIRS INC	4,6	03/10/77
BURRIS INDUSTRIES INC	5,6	04/14/77
CAGLES INC	5	04/22/77
CAMPBELL CHAIN CO	5	05/10/77
CAPEHART CORP	2,5,6	05/10/77
CASE J I CO	13	04/77 *
CENTURY GREETING INC	2,5,6	04/26/77
CHEMICAL EXPRESS CO	5,6	04/77
CIBOLA LIFE INSURANCE CO	1	02/28/77
CLARKE CORP	2,6	04/29/77
COLONIAL AMERICAN BANKSHARES CORP	4	04/28/77
CONSOLIDATED EQUITIES CORP	2	05/02/77
COORS ADOLPH CO	5	04/77
CRYSTAL OIL CO	2	05/02/77
CULLEN BANKERS INC	11,14	02/77 *
CYBERMATICS INC	5,6	04/77
DATATRON INC	5	02/77
DAYTON POWER & LIGHT CO	13	04/77 *
DBA SYSTEMS INC	5	04/27/77
DOLE JAMES CORP	4,6	04/27/77
DORR OLIVER INC	5	05/12/77
DUDDYS INC	5	04/14/77
EDGEWATER CORP	2,6	04/28/77
ESL INC	5	05/06/77
FINANCIAL GENERAL BANKSHARES INC	1,6	04/29/77
FINANCIERA METROPOLITANA S A	7,13	02/77 *
FIRST GENERAL RESOURCES CO	13	04/77 *
FIRST S&L SHARES INC	10,14	04/77 *
FIRST STEUBEN BANCORP INC	11	04/77 *
FIRST WILKOW VENTURE	5	04/11/76
FLUID CONTROLS INC	11,14	05/77 *
FNB DEVELOPMENT CORP	2,6	01/77
GAZ METROPOLITAIN INC	11	04/77 *
GENERAL COMPUTER SYSTEMS INC	13	04/77 *
GEOSCIENCE TECHNOLOGY SERVICES CORP	7,9,14	01/12/77 *
GTE SYLVANIA INC	1	05/01/77
GULF STATES UTILITIES CO	5,6	04/77
HAMILTON DIGITAL CONTROLS INC	5	04/77
HAWAIIAN ELECTRIC CO INC	7	05/77
HEALTH DELIVERY SYSTEMS INC	13,14	04/77 *
HOE R & CO INC	5,6	04/30/77
HOH CORP	12	05/77 *
HOME LIGHT & POWER CO	1,4	04/77
HOWELL INSTRUMENTS INC	8	04/77 *
IFC COLLATERAL CORP	13,14	04/77 *
INLAND CONTAINER CORP	5	04/21/77
INLAND CONTAINER CORP	5	05/03/77
INLAND HERITAGE CORP	2,6	04/29/77
INTERNATIONAL SEAWAY TRADING CORP	5	04/21/77
INTERNATIONAL SYSTEMS & CONTROLS CORP	4,6	05/06/77
INVESTORS FUNDING CORP OF NEW YORK	13,14	04/77 *
JOY MANUFACTURING CO	5	04/77
KEY PHARMACEUTICALS INC	2,6	04/22/77
KT OIL CORP	11,13	04/77 *
LANE BRYANT INC	5	04/30/77
LEXITRON CORP	2,5,14	03/77 *
LEXITRON CORP	5,6	04/77
LONGS DRUG STORES INC	5	05/10/77
MAGNA CORP	NO ITEMS	04/18/77
MCNEIL REAL ESTATE FUND VI LTD	5,6	04/28/77
MIDWESTERN FIDELITY CORP OF OHIO	2,6	04/25/77
MIDWESTERN UNITED LIFE INSURANCE CO	1	04/29/77
MOBILAND INC	13,14	04/77 *
MOBILE GAS SERVICE CORP	5,6	04/16/77
MOHASCO CORP	11,13	04/77 *
NATIONWIDE INDUSTRIES INC	5	04/77
NL INDUSTRIES INC	5	04/15/77
NON COMMISSIONED OFFICERS LIFE INSURANCE	5,7,8	04/26/77
NORTH SHORE GAS CO ILLINOIS	5	04/01/77
NORTHERN TELECOM LTD	5	04/13/77
OAK PARK BANCORP INC	11	04/77 *

RECENT 8K FILINGS CONT.

OCCIDENTAL PETROLEUM CORP	5,6	04/19/77
PACIFIC BANCORPORATION	5,6	04/15/77
PACIFIC SOUTHERN MORTGAGE TRUST	5	04/77
PANNATIONAL GROUP INC	3,6	04/28/77
PEOPLES GAS CO	5	04/01/77
PEOPLES GAS LIGHT & COKE CO	5	04/01/77
PEPSI COLA BOTTLING CO OF WASHINGTON D C	1	05/10/77
PETRO SEARCH EXPLORATION & DEVELOPMENT P	13	04/77 *
PORTSMOUTH SQUARE INC	1,6	04/77
REGAL BELDIT CORP	5	04/77
REINELL INDUSTRIES INC	5	04/15/77
RENAULT WINERY INC	2	04/77
ROBO WASH INC	1,2,7	02/77 *
SAFETRAN SYSTEMS CORP	5	04/14/77
SANTA FE INDUSTRIES INC	5,6	04/77
SEATRAN LINES INC	5	04/27/77
SERVICE CORP INTERNATIONAL	2,5,6	04/28/77
SOUTHLAND CAPITAL INVESTORS INC	5,6	04/01/77
SPERTI DRUG PRODUCTS INC	3	03/77
STIRLING HOMEX CORP	5	04/77
SUPERIOR ELECTRIC CO	5	05/03/77
SUTRO MORTGAGE INVESTMENT TRUST	9	01/77 *
TDA INDUSTRIES INC	5,6	04/14/77
TELEX CORP	13	04/77 *
TEXAS PLASTICS INC	5,14	02/77 *
TEXAS UTILITIES CO	5	04/25/77
TFI COMPANIES INC	5,6	04/77
TIMBER RESOURCES 1977	5,6	04/15/77
TRE CORP	5	04/77
UDS INC	13,14	04/77 *
UNIBRAZE CORP	5	04/05/77
UNITED AMERICAN LIFE INSURANCE CO	3,13,14	04/77 *
UNITED PIECE DYE WORKS	5	04/29/77
UNITED SAVINGS LIFE INSURANCE CO OF ILLI	13	04/77 *
UNITED STATES SURGICAL CORP	5	04/77
UNITED TENNESSEE BANCSHARES CORP	5	04/77
UPJOHN CO	2,6	04/22/77
VINTAGE ENTERPRISES INC	5	04/07/77
WD FORTY CO	5,6	03/28/77
WESTVACO CORP	5	04/77
WILLNER INDUSTRIES	7	04/77 *
WOOD ALAN STEEL CO	5,6	04/77
WORLD JAI ALAI INC	5,6	04/12/77
XEROX CORP	5	05/77
ZENITH NATIONAL INSURANCE CORP	5,6	04/25/77
AMENDMENTS TO REPORTS ON FORM 8-K		
CENTURY PROPERTIES FUND XI	2,7,14	12/31/76 *
CENTURY PROPERTIES FUND XI	14	02/77 *
FEDERATED COMMUNICATIONS CORP	4	03/77
FOSTER WHEELER CORP	5	04/25/77
HARMAN INTERNATIONAL INDUSTRIES INC	NO ITEMS	02/77
LIPPINCOTT J B CO	4	11/76
POST CORP	2,6	03/16/77
PROFILE BANKSHARES INC	6	03/31/77
STRAUSS STORES CORP	NO ITEMS	12/76
UNITED STATES SHOE CORP	5	03/77

/ The Form 8-K was amended (Rel. 34-13156, January 13, 1977) effective for all events which occur subsequent to February 28, 1977. Those companies above which are noted with an asterisk () have filed pursuant to the old Form 8-K; the captions of the item numbers under which such reports are filed are as follows:

Item 1. Changes in Control of Registrant

Item 2. Acquisition or Disposition of Assets

Item 3. Legal Proceedings

Item 4. Changes in Securities

Item 5. Changes in Security for Registered Securities

Item 6. Defaults upon Senior Securities

Item 7. Increase in Amount of Securities Outstanding

Item 8. Decrease in Amount of Securities Outstanding

Item 9. Options to Purchase Securities

Item 10. Extraordinary items, other material charges and credits and capital restatements

Item 11. Submission of Matters to a Vote of Security Holders

Item 12. Changes in Registrant's Certifying Accountant

Item 13. Other Materially Important Events

Item 14. Financial Statements and Exhibits

NOTICE

Many requests for copies of documents referred to in the SEC News Digest have erroneously been directed to the Government Printing Office. Copies of such documents and of registration statements may be ordered from the Public Reference Section, Securities and Exchange Commission, Washington, D.C. 20549. The reproduction cost is 10¢ per page plus postage (7 days) (\$3.50 minimum); 20¢ per page plus postage for expedited service (4 days) (\$5.00 minimum) and 30¢ per page plus postage for priority service overnight (\$5.00 minimum). Cost estimates are given on request. All other reference material is available in the SEC Docket.

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