

sec news digest

MAY 20 1976

Issue 76-98
(SEC Docket, Vol. 9, No. 12 - June 1)

May 19, 1976

DECISIONS IN ADMINISTRATIVE PROCEEDINGS U.S. SECURITIES AND EXCHANGE COMMISSION

EDWARD ELLIOT KESSLER SUSPENDED

Pursuant to an offer of settlement submitted by Edward Elliot Kessler of Chicago, Illinois, the Commission has suspended Kessler from trading or otherwise dealing in securities in the over-the-counter market for a period of ten (10) days. The offer of settlement was made without admitting or denying the allegations in the Commission's order for proceeding. The sanction was based on findings pursuant to said offer of settlement that Kessler wilfully violated and wilfully aided and abetted violations of the antifraud provisions of the securities laws. (Rel. 34-12417)

ORDERS FOR PUBLIC PROCEEDINGS

IDE INVESTMENTS, INC., GERALD J. VANDERZON

The Commission has ordered public administrative proceedings under the Securities Exchange Act of 1934 involving Ide Investments, Inc., a registered broker-dealer in Grand Rapids, Michigan, and Gerald J. VanderZon, former president of the firm. The proceedings are based on alleged violations of the Securities Exchange Act and rules thereunder relating to net capital, reporting, books and records and amendments to the firm's broker-dealer application. Additionally, it is alleged that the firm and VanderZon failed reasonably to supervise persons subject to their supervision to prevent such violations. A hearing will be scheduled by further order to take evidence on the staff allegations and to afford the respondents an opportunity to offer any defenses thereto; for the purpose of determining whether the allegations are true; and, if so, whether any action of a remedial nature should be ordered by the Commission. (Rel. 34-12456)

JOHN L. MEAD, J.L. MEAD & COMPANY AND METROPOLITAN ADVISERS CORPORATION

The Commission has announced the institution of public administrative proceedings against John L. Mead, J.L. Mead & Company and Metropolitan Advisers Corporation. The Commission simultaneously announced the settlement of these proceedings and the issuance of findings and an order imposing remedial sanctions. As a result, the Commission has revoked the respective registrations as investment advisers of J.L. Mead & Company and Metropolitan Advisers Corporation. In addition, the Commission has barred John L. Mead from association with an investment adviser, except that after two years he may apply to become associated with an investment adviser in a limited non-supervisory capacity. The sanctions were based on findings that each of the respondents were permanently enjoined by the U.S. District Court for the Southern District of Ohio, Eastern Division, from various provisions of the securities laws. The Commission's action was taken pursuant to an offer of settlement in which Mead, J.L. Mead & Company and Metropolitan Advisers Corporation, without admitting or denying the charges against them, consented to the above findings and sanctions. (Rel. IA-512)

INVESTMENT COMPANY ACT RELEASES

SCUDDER INTERNATIONAL FUND

An order has been issued granting Scudder International Fund, Inc., a registered open-end investment company which does not intend to charge a sales load, an exemption from Section 10(b)(2) of the Act. (Rel. IC-9290 - May 17)

HIGHLAND CAPITAL CORPORATION

An order has been issued on an application by Highland Capital Corporation (Highland), Vitt Media International, Inc. (VMI), and Samuel B. Vitt (Vitt) permitting the consummation of a joint agreement among Highland, VMI, and Vitt. (Rel. IC-9291 - May 18)

HOLDING COMPANY ACT RELEASES

ALLEGHENY POWER SYSTEM

An order has been issued authorizing Allegheny Power System, Inc. (APS), a registered holding company, to enter into an agreement to indemnify a surety company for bonds posted in connection with certain coal mining operations by an APS subsidiary coal company. (Rel. 35-19530 - May 18)

JERSEY CENTRAL POWER & LIGHT COMPANY

A notice has been issued giving interested persons until June 11 to request a hearing on a proposal of Jersey Central Power & Light Company, subsidiary of General Public Utilities Corporation, to issue and sell up to \$35 million of first mortgage bonds at competitive bidding. (Rel. 35-19531 - May 18)

DELISTING AND UNLISTED TRADING ACTIONS

UNLISTED TRADING GRANTED

An order has been issued granting the application of the Boston Stock Exchange for unlisted trading privileges in the common stock and other specified securities of the following companies: Central Telephone & Utilities Corp.; Gibraltar Financial Corp. of California (capital stock); Houston Oil & Mineral Corp.; Kennametal, Inc.; MCA, Inc.; and Whittaker Corp. (Rel. 34-12455)

SELF-REGULATORY ORGANIZATIONS

NOTICE OF PROPOSED RULE CHANGE

The Chicago Board Options Exchange, Inc., has filed a proposed rule change (SR-CBOE-76-9) under Rule 19b-4. The purpose of proposed Rule 4.19 and the related interpretation is to stop the activity commonly known as "tape racing" from taking place on the floor of the CBOE. Publication of the proposal is expected to be made in the Federal Register during the week of May 17. (Rel. 34-12453)

SECURITIES ACT REGISTRATIONS

(S-7) AMERICAN HERITAGE LIFE INVESTMENT CORPORATION

American Heritage Life Bldg., Eleven East Forsyth St., Jacksonville, Fla. 33202 - 100,000 shares of common stock, to be offered from time to time to certain employees of the company and its subsidiaries, pursuant to the terms of its 1976 Stock Option Plan. American Heritage Life Investment Corporation is principally a life insurance holding company whose principal subsidiary is American Heritage Life Insurance Company. (File 2-56266 - May 5)

(S-1) MEGADATA COMPUTER AND COMMUNICATIONS CORPORATION

35 Orville Dr., Bohemia, N.Y. 11716 - 200,000 units, to be sold by the company, each unit consisting of two shares of common stock and one common stock purchase warrant expiring January 31, 1979. The shares will be offered through underwriters headed by Hoppin, Watson Inc. and Faherty & Swartwood Inc. The company designs, assembles, markets and services a family of programmable intelligent video display computer terminals. (File 2-56299 - May 7)

(S-7) LOUISVILLE GAS AND ELECTRIC COMPANY

311 West Chestnut St., P.O. Box 354, Louisville, Ky. 40201 - 250,000 shares of cumulative preferred stock, to be offered for sale with The First Boston Corporation, 20 Exchange Pl., New York, N.Y. 10005, and J. J. B. Hilliard, W. L. Lyons, Inc.,

545 South Third St., Louisville, Ky. 40202, as principal underwriters. The company is an operating public utility engaged in the electric and gas business. (File 2-56357 - May 14)

(S-14) IHOP CORP.

6837 Lankershim Blvd., North Hollywood, Cal. 91605 - 5,324,538 shares of common stock. It is proposed to offer these shares in exchange for all the outstanding common stock and Series A, Series B, Series C and Series L preference stock of International Industries, Inc. (the Company), North Hollywood, Cal. and for \$26,078,000 in secured debt and interest owed by the Company to its secured lenders, in the following ratios: one share of IHOP stock for each share of Series A preference stock of the Company; one share of IHOP stock for three shares of Series B, Series C or Series L preference stock of the Company; one share of IHOP stock for fifteen shares of common stock of the Company; and one share of IHOP stock for each \$9.00 in debt and interest. Included in this statement are 61,281 shares of IHOP stock reserved for issuance upon the exercise of outstanding warrants, options and convertible securities of the Company. The transaction is proposed to be accomplished through the merger of the Company with a company wholly-owned by IHOP Corp. IHOP Corp. has been formed to participate in the proposed transaction and will be a holding company if the transaction is completed. The Company operates and franchises family style restaurants. (File 2-56365 - May 14)

(S-7) METRO-GOLDWYN-MAYER INC. (MGM)

10202 West Washington Blvd., Culver City, Cal. 90230 - \$90 million of unsecured senior sinking fund debentures, due 1996, to be offered for sale through underwriters headed by E. F. Hutton & Company Inc., One Battery Park Plaza, New York, N.Y. 10005. MGM is engaged in the production and distribution of motion pictures and television programs and owns and operates the MGM Grand Hotel in Las Vegas, Nevada. (File 2-56374 - May 17)

(S-7) AMERICAN ELECTRIC POWER COMPANY, INC.

2 Broadway, New York, N.Y. 10004 - a maximum of approximately 3,000,000 shares of common stock of the company are being offered to eligible System employees pursuant to the American Electric Power System Key Employee Stock Purchase Plan - 1976. The shares of common stock required under the Plan are to be purchased on the market at the time an eligible employee elects to participate. It is not original issue stock. The company is a public utility holding company which owns all of the outstanding common stocks of its operating electric utility subsidiaries. (File 2-56378 - May 17)

(S-6) NUVEEN TAX-EXEMPT BOND FUND, SERIES 88

209 South LaSalle St., Chicago, Ill. 60604 - \$10 million of units, to be offered for sale at net asset value. The Fund is one of a series of unit investment trusts created under a trust indenture between John Nuveen & Co. Inc., as sponsor and United States Trust Company of New York, as trustee. It consists of a 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, in the opinion of bond counsel, exempt from all Federal income tax under existing law. (File 2-56380 - May 14)

(S-12) MORGAN GUARANTY TRUST COMPANY OF NEW YORK

23 Wall St., New York, N.Y. 10015 - seeks registration of 100,000 American Depositary Receipts for ordinary stock units of Santos Ltd., an Australian corporation. (File 2-56381 - May 14)

REGISTRATIONS EFFECTIVE

May 6: The Dow Chemical Co., 2-56254; Guy F. Atkinson Co., 2-56157; Rollins Inc., 2-56244; Wetterau Inc., 2-56239.

May 7: Buttes Oil & Gas Co., 2-55997; The Columbia Gas System Inc., 2-55962; The Dean Witter Tax-Exempt Trust, Sixteenth Series, 2-55951; EDS Nuclear Inc., 2-55657; Ensearch Corp., 2-55733; Franklin Mint Corp., 2-56054; Gino's Inc., 2-55955 & 2-56231; NCR Corp., 2-55799; The Municipal Bond Fund, Series 29, 2-55998; Our Own Hardware Co., 2-55902 & 2-55903; Pacific Gas and Electric Co., 2-56046; Sunolin Chemical Co., 2-56090; Transco Companies, Inc., 2-55875; Virginia Electric & Power Co., 2-56172; Vulcan Inc., 2-56051.

NOTE TO DEALERS. When applicable the 90-day period of time dealers are required to use the prospectus is noted above in parentheses after the name of the issuer. As to the other issuers, there may be no such requirement to use a prospectus, or the requirement may be for a period of only 40 days; see Section 4(3) of the Securities Act of 1933 and Rule 174 (17 CFR 230.174) thereunder.

RECENT 8K FILINGS

Form 8K is a report which must be filed with the SEC by the 10th of the month after any of the following important events or changes: changes in control of the registrant; acquisition or disposition of assets; legal proceedings; changes in securities (i.e., collateral for registered securities); defaults upon senior securities; increase or decrease in the amount of securities outstanding; options to purchase securities; revaluation of assets; submission of matters to a vote of security holders.

The companies listed below have filed Form 8-K reports for the month indicated, responding to the item of the form specified. Photocopies may be purchased from the Commission's Public Reference Section (in ordering, please give month and year of report). An index of the captions of the items of the form was included in Monday's News Digest.

COMPANY	ITEM NO.	MONTH
PEOPLES GAS CO	13,14	04/76
PEOPLES GAS LIGHT & COKE CO	13,14	04/76
PFIZER INC	3	04/76
PIEDMONT MANAGEMENT CO INC	3	04/76
PORTLAND TRANSIT CO	11	04/76
POTOMAC ELECTRIC POWER CO	11	04/76
PREMIER ATHLETIC PRODUCTS CORP	13,14	04/76
PROCESS PLANTS CORP	7,13,14	04/76
PROGRAMMING & SYSTEMS INC	2,13	03/76
PROVIDENCE GAS CO	11	04/76
PUBCO CORP	2,13,14	04/76
PUBLIC SERVICE CO OF OKLAHOMA	11	04/76
PUBLICKER INDUSTRIES INC	11	04/76
QUAKER OATS CO	10,14	04/76
QUORUM INDUSTRIES INC	13,14	04/76
REPUBLIC NATIONAL LIFE INSURANCE CO	13,14	04/76
REXNORD INC	7,14	04/76
REYNOLDS R J INDUSTRIES INC	11,14	04/76
REYNOLDS SECURITIES INTERNATIONAL INC	8,11	04/76
RIO ALGOM LTD	11	04/76
RIO GRANDE INDUSTRIES INC	11	04/76
ROANNA TOGS INC	7	04/76
ROANOKE GAS CO	11	04/76
ROBLIN INDUSTRIES INC	11	04/76
ROHR INDUSTRIES INC	10,13,14	04/76
ROLLINS BURDICK HUNTER CO	11,14	04/76
ROSEMOUNT INC	11,13,14	04/76
ROYAL ATLAS CORP	3	04/76
ROYAL CROWN COLA CO	11,13,14	04/76
RUSSELL STOVER CANDIES INC	3	04/76
SAN DIEGO GAS & ELECTRIC CO	3,13	04/76
SANDGATE CORP	13	04/76
SANTA FE INTERNATIONAL CORP	7,13,14	04/76
SAVIN BUSINESS MACHINES CORP	3	04/76
SECURITY FINANCIAL SERVICES INC	11	04/76
SEILON INC	10	04/76
SENECA OIL CO	7,11,13,14	04/76
SERVICE CORP INTERNATIONAL	8	04/76
SHOWBOAT INC	13	04/76
SMC INDUSTRIES INC	7	04/76
SMITH INTERNATIONAL INC	11	04/76
SOLAR ENERGY RESEARCH CORP	12,13,14	04/76
SOUTHEAST BANKING CORP	11,14	04/76
SOUTHERN BELL TELEPHONE & TELEGRAPH CO	7,14	04/76
SOUTHWEST FOREST INDUSTRIES INC	4,11	04/76
SPRAGUE ELECTRIC CO	8	04/76
SQUARE D CO	11,14	04/76
STANDARD OIL CO OF INDIANA	3,11,13,14	04/76
STANDARD PACIFIC CORP	7,8	04/76
STAUFFER CHEMICAL CO	11	04/76
STERLING COMPUTER SYSTEMS INC	13	04/76
STERNDENT CORP	11	04/76
STORER BROADCASTING CO	8,13	04/76

RECENT BK FILINGS CONT.

STUDEBAKER WORTHINGTON INC	12,13,14	04/76
SUN ELECTRIC CORP	8	04/76
SUPRADUR MANUFACTURING CORP	13	04/76
TACA INTERNATIONAL AIRLINES S A	2,7	04/76
TAMPA ELECTRIC CO	4,11,13,14	04/76
TANDY CORP	13	04/76
TEJAS GAS CORP	7,13	04/76
TENNESSEE VALLEY BANCORP INC	11	04/76
TEXAS FIRST MORTGAGE REIT	13	04/76
THALHIMER BROTHERS INC	13,14	04/76
TONKA CORP	11,14	04/76
TOOTSIE ROLL INDUSTRIES INC	7,10	04/76
TRANS UNION CORP	11	04/76
TRANSWORLD INVESTMENT CORP	3,14	04/76
TREADWAY COMPANIES INC	12	04/76
TURBODYNE CORP	12,14	04/76
TWENTIETH CENTURY FOX FILM CORP	11,13	04/76
TWIN CITY BARGE & TOWING CO	3,9,11	04/76
UNION CAMP CORP	3,4,7,10,11,14	04/76
UNION ELECTRIC CO	11,14	04/76
UNION PLANTERS CORP	11,14	04/76
UNITED GAS PIPE LINE CO	14	04/76
UNITED ILLUMINATING CO	11,14	04/76
UNITED JERSEY BANKS	11,13	04/76
UNITED PIECE DYE WORKS	13,14	04/76
UNITED STATES BANKNOTE CORP	13,14	04/76
UNITED STATES GYPSUM CO	3	04/76
UNIVERSAL MARION CORP	11,14	04/76
VERIT INDUSTRIES	8	03/76
VSI CORP	13	04/76
WACKENHUT CORP	11	04/76
WAINOCO OIL LTD	11	04/76
WASHBURN WIRE CO	6,14	04/76
WEEDEN HOLDING CORP	13	05/76
WEST KNITTING CORP	8	04/76
WEST PENN POWER CO	11,13	04/76
WESTERN BEEF INC	3	04/76
WESTERN MASSACHUSETTS ELECTRIC CO	11,14	04/76
WESTERN MICHIGAN CORP	7,8	04/76
WHITEHALL CORP	11	04/76
WHITTAKER CORP	7,8,14	04/76
XACRON CORP	13	04/76
ZIMMER HOMES CORP	14	04/76
ACME UNITED CORP	11	04/76
ADA PESOURCES INC	7,14	04/76
AERONCA INC	6	04/76
AGWAY INC	7	04/76
ALLIED CHEMICAL CORP	3,13	04/76
ALOHA AIRLINES INC	7,14	04/76
ALTON BOX BOARD CO	3	04/76
AMELCO CORP	3,6	04/76
AMERICAN BAKERIES CO	3	04/76
AMERICAN DISTILLING CO	3	04/76
AMERICAN HOME PRODUCTS CORP	11	04/76
AMERICAN MICRO SYSTEMS INC	13	04/76
AMERICAN PRECISION INDUSTRIES INC	11	04/76
AMERICANA INVESTMENT CO	7,11	04/76
AMERITEL ENTERPRISES INC	11,13	04/76
ANACONDA CO	7,14	04/76
ANTHONY INDUSTRIES INC	11,14	04/76
ARIZONA PUBLIC SERVICE CO	11,14	04/76
ARKANSAS POWER & LIGHT CO	3,13	04/76
ARLEN REALTY & DEVELOPMENT CORP	4,7,14	04/76
ATLANTA NATIONAL REAL ESTATE TRUST	13,14	04/76
ATLANTIC CITY ELECTRIC CO	11,14	04/76
AVCO FINANCIAL SERVICES INC	7,11,14	04/76
BANNER INDUSTRIES INC	7,14	04/76
BIG THREE INDUSTRIES INC	4,7,11,14	04/76
BIG V SUPERMARKETS INC	7,14	04/76
BIO RAD LABORATORIES INC	4,14	04/76
BROCKWAY GLASS CO INC	11	04/76
BUFFALO FORGE CO	7	04/76
BURNS R L CORP	2,4,7	04/76

RECENT 8K FILINGS CONT.

CAMPBELL RED LAKE MINES LTD	11	04/76
CAMPBELL TAGGART INC	3	04/76
CANADIAN SUPERIOR OIL LTD	11,14	04/76
CARROLS DEVELOPMENT CORP	3	04/76
CARTER WILLIAM CO	11	04/76
CASE J I CO	13	04/76
CBS INC	11	04/76
CENCOR INC	3,13,14	04/76
CENTRAL & SOUTH WEST CORP	4,11,14	04/76
CINEVIDEO INTERNATIONAL CORP	2,14	04/76
CLEVEPAK CORP	7	04/76
COLLINS & AIKMAN CORP	7	04/76
COLONIAL AMERICAN BANKSHARES CORP	11	04/76
COLONIAL LIFE & ACCIDENT INSURANCE CO	11,14	04/76
COLORADO NATIONAL BANKSHARES INC	7,11,13,14	04/76
COMCORP INC	1,11,13	04/76
COMPUTER OPTICS INC	6,7,13	04/76
COMPUTER PRODUCTS INC	9	04/76
COOPER TIRE & RUBBER CO THRIFT & PROFIT	11	04/76
CORNING GLASS WORKS	11,14	04/76
COTTER & CO	7	04/76
COTTON STATES LIFE & HEALTH INSURANCE CO	11	04/76
COUNTY NATIONAL BANCORPORATION	14	04/76
CYCLOTRON CORP	7,9,11	04/76
DAIRY QUEEN STORES INC	7	04/76
DEJUR AMSCO CORP	13	04/76
DELOS INTERNATIONAL GROUP INC	1,2,4,8,11,14	04/76
DEPOSITORS CORP	11,14	04/76
DIAMOND INTERNATIONAL CORP	3	04/76
DIEBOLD INC	3,7,11	04/76
DIVERSIFIED MORTGAGE INVESTORS	10,12	04/76
DOCUTEL CORP	4,11,14	04/76
DOUGLAS & LOMASON CO	11,14	04/76
DOWNEN ZIER KNITS INC	13	04/76
DUCOMMUN INC	11	04/76
DURR FILLAUER MEDICAL INC	11,14	04/76
ESMARK INC	3	04/76
ESSEX GROUP INC	11	04/76
EXCHANGE BANCORPORATION INC	4,11,14	04/76
EXCHANGE INTERNATIONAL CORP	13	04/76
EXXON CORP	3,14	04/76
FABRI CENTERS OF AMERICA INC	7,8	04/76
FARAH MANUFACTURING CO INC	3	04/76
FIDELCOR INC	11	04/76
FIDELITY FINANCIAL CORP	11	04/76
FINANCIAL CORP OF SANTA BARBARA	11	04/76
FINANCIERA METROPOLITANA S A	7	02/76
FIRST BANCORPORATION	7,14	03/76
FIRST MANISTIQUE CORP	2,7,14	04/76
FIRST MORTGAGE INVESTORS	3,6,8,10,14	04/76
FIRST STATE BANKING CORP	11	04/76
FLICKINGER S M CO INC	7,14	04/76
FLINTKOTE CO	11	04/76
FLORIDA COMMERCIAL BANKS INC	13	04/76
FLORIDA POWER & LIGHT CO	3,13	04/76
FLYNN ENERGY CORP	7,9	04/76
FOREST OIL CORP	7,14	04/76
GARLAND CORP	11,14	04/76
GENERAL ELECTRIC OVERSEAS CAPITAL CORP	2	04/76
GENERAL TELEPHONE & ELECTRONICS CORP	11	04/76
GENERAL TELEPHONE CO OF CALIFORNIA	13	04/76
GIFFEN INDUSTRIES INC	13	04/76
GLATFELTER P H CO	7,14	04/76
GREAT WESTERN UNITED CORP	3,13	04/76
GREENAWAY KATE INDUSTRIES INC	2	04/76
HARLAND JOHN H CO	11,14	04/76
HARLEY CORP	7,14	04/76
HARTFORD ELECTRIC LIGHT CO	11,14	04/76
HAWAIIAN TELEPHONE CO	7	04/76
HERCULES INC	3,8,13	04/76
HI SHEAR CORP	8,14	04/76
HORIZON CORP	3	04/76
HOUDAILLE INDUSTRIES INC	11,14	04/76

RECENT 8K FILINGS CONT.

IDEAL BASIC INDUSTRIES INC	3,7,8,11,13,14	04/76
INCOTERM CORP	8,14	04/76
INTERMODULEX NDH CORP	1	03/76
INTERNATIONAL BUSINESS MACHINES CORP	11,13	04/76
INTERFIL INC	13	04/76
IOWA ILLINOIS GAS & ELECTRIC CO	11,13,14	04/76
IRE REAL ESTATE PARTNERS LTD SERIES 3	13,14	04/76
JEANNETTE CORP	11	04/76
JERRICO INC	3	04/76
KIMBERLY CLARK CORP	3	04/76
KROGER CO	3,11	04/76
LACLEDE STEEL CO	3,13,14	04/76
LEADER NATIONAL CORP	8,11	04/76
LEHMAN T H & CO INC	13	04/76
LIFE SCIENCES INC	2,3	04/76
LOUISIANA PACIFIC CORP	11	04/76
MARATHON OIL CO	2,3,7,14	04/76
MAREMONT CORP	11,13,14	05/76
MARRIOTT CORP	7	04/75
MASSEY FERGUSON LTD	4,14	04/76
MAYER OSCAR & CO INC	8	04/76
MERRILL LYNCH & CO INC	11,14	04/76
METROMEDIA INC	2,8	04/76
METROPOLITAN EDISON CO	13	04/76
MICHIGAN GENERAL CORP	8,14	04/76
MICHIGAN SEAMLESS TUBE CO	2,14	04/76
MICROFORM DATA SYSTEMS INC	2,14	04/76
MISSOURI PUBLIC SERVICE CO	7,11,14	04/76
MONOLITH PORTLAND MIDWEST CO	4	07/75
MONONGAHELA POWER CO	11	04/76
MONUMENTAL CORP	11,14	04/76
MRI PROPERTIES INC	7,14	04/76
MULTIVEST REAL ESTATE FUND LTD SERIES 1	6	04/76
NATIONAL BY PRODUCTS INC	13,14	04/76
NATIONAL CAN CORP	7,11,14	04/75
NATIONAL PARAGON CORP	13,14	04/76
NATIONAL WESTERN LIFE INSURANCE CO	3,11	04/76
NATURAL GAS PIPELINE CO OF AMERICA	13,14	04/76
NEPTUNE INTERNATIONAL CORP	7,11,14	04/76
NEUHOFF BROTHERS PACKERS INC	1,13	04/76
NIAGARA FRONTIER SERVICES INC	7	04/76
NJB PRIME INVESTORS	6	04/76
NOBLE AFFILIATES INC	7	04/76
NORTHWEST ACCEPTANCE CORP	3	04/76
ODYSSEY INC	11,13,14	04/76
OIL RESOURCES INC	13	04/76
OPPENHEIMER INDUSTRIES INC	2,11,14	04/76
ORBANCO INC	7,11,14	04/76
OWENS ILLINOIS INC	3,11,14	04/76
OXFORD PENDAFLEX CORP	1,13,14	04/76
PALL CORP	8	04/76
PAMIDA INC	7,14	04/76
PAYLESS CASHWAYS INC	13,14	04/76
PHOENIX STEEL CORP	1,4,7,8,9,11,13	04/76
RAYBESTOS MANHATTAN INC	10,11,13,14	04/76
RAYMOND CORP	9,11	04/76
REPUBLIC AUTOMOTIVE PARTS INC	11,13	04/76
REPUBLIC STEEL CORP	3	04/75
RESTAURANT ASSOCIATES INDUSTRIES INC	13	04/76
REX NORECO INC	3,8,13	04/76
ROCKWELL INTERNATIONAL CORP	3	04/76
SAUNDERS LEASING SYSTEM INC	11	04/76
SAXON INDUSTRIES INC	14	04/76
SCOTT CORP	8	04/76
SECURITY BANCORP INC	7	04/76
SOUTHERN UNION GAS CO	11,14	04/76
SPERRY & HUTCHINSON CO	11,14	04/75
SPRINGS MILLS INC	11	04/76
STRAUSS LEVI & CO	11	04/76
SUBURBAN BANCORPORATION	11,14	04/76
SULLAIR CORP	11,14	04/76
SUNDSTRAND CORP	11,14	04/76
SUPERCRETE LTD	11	04/76

RECENT 8K FILINGS CONT.

SUPERIOR ELECTRIC CO	11,14	04/76
TASTY BAKING CO	11,13	04/76
TELEDYNE INC	8,13,14	04/76
TELTRONICS SERVICES INC	13	04/76
TIDEWATER MARINE SERVICE INC	3	04/76
TOLEDO EDISON CO	11,14	04/76
TOMANET CORP	13	04/76
TRANE CO	11,14	04/76
TRANS WORLD AIRLINES INC	8,13	04/76
UNION PACIFIC RAILROAD CO	7,14	04/76
UNITED STATES FILTER CORP	3	04/76
UNITED STATES REDUCTION CO	3	04/76
USM CORP	3,8	04/76
USP REAL ESTATE INVESTMENT TRUST	2,7,14	04/76
VENTRON CORP	3	04/76
VIDEO SYSTEMS CORP	2,14	04/76
VIPONT CHEMICAL CO	13	04/76
VULCAN MATERIALS CO THRIFT PLAN	11	04/76
WARNER NATIONAL CORP	2	04/76
WEINGARTEN REALTY INC	7,14	04/76
WESTCOAST TRANSMISSION CO LTD	11	04/76
WESTERN CORP	11	04/76
WESTERN PUBLISHING CO INC	11,14	04/76
WHIRLPOOL CORP	3,8	04/76
WINNS STORES INC	11,13,14	04/76
WTC AIR FREIGHT	11	04/76

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GENERAL RESOURCES CORP	14	03/76
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