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Issue 74-6

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January 9, 1974

"THE FOUR MUSTS OF FINANCIAL REPORTING"

Speaking before the First National Conference on Current SEC Developments sponsored by the American Institute of Certified Public Accountants, Commissioner A. A. Sommer, Jr. outlined "The Four Musts of Financial Reporting." He stated that the four "musts" were that information be sufficient, timely, reliable and fairly presented:

1. Commissioner Sommer noted that the Commission had taken a variety of actions to increase the amount of information available to investors: "We have tried to increase the analytical content of filings both in textual sections and in the financial statements reported on by independent public accountants. This means that it is not sufficient to simply throw raw figures at the investor or the analyst and say in effect, "Now try to guess what it all means." ... "A reader must be able to discern how a business operates, not just net results. If the past is going to serve as a useful predictor of the future, users of data about past periods must have a reasonably valid comprehension of how and why prior results were obtained."

2. Regarding reliability Commissioner Sommer stated that "Magnificent data rarely presented will not meet the needs of investment decision-makers in a rapidly changing business environment." He noted that information must flow quickly into the market place and that it must flow quickly to everyone who wants to have it. Commissioner Sommer indicated that in the next year the Commission expects to devote attention to the problem of improving the timeliness of reporting: "We expect to study ways in which interim reporting can be improved and to consider other ways in which significant data about business operations can be placed in the hands of investors."

3. "Beyond sufficiency and timeliness, there is a need for reliability in financial reporting. If data are to be the basis for sound investment decisions, users of that data must be able to have confidence that the numbers reflect the reality. It is here that the accountant has the most clearly discerned role. The very reason for the emergence of the accounting profession was to give reliability to the representations of those who might be tempted to fudge in favor of their own interest -- and if the accounting profession cannot continuously persuade society that it provides significant assurance of reliability in financial representations, then it might as well strike the tents and go after employment elsewhere."

4. The fourth must Commissioner Sommer noted was that of "fairness of presentation." "While the Commission strongly endorses attempts to improve the accounting model and has encouraged standard-setting bodies such as the Financial Accounting Standards Board to do so, quite frankly I do not believe that this is a sufficient approach. In the final analysis, we need a standard of fairness as the fourth "must" in financial reporting and public accountants must be ready to insist that this standard is met... The auditor must be satisfied in his own mind that financial statements represent an unbiased selection of relevant data presented in an understandable way that makes sense to the careful reader. If they do not meet that test, they are not 'fair'."

In addition Commissioner Sommer commented on the effects of certain types of competition in the accounting profession.

"I think that frequently this competitive zeal has resulted in cutting an edge here and there, and often that sliver off the edge is rationalized by saying that after all each alternative accounting principle is considered generally accepted. And frequently this competitive urge has resulted in willingness on the part of accounting firms to give clean opinions when the competition insisted upon a dirty one... I would suggest that any accounting firm that succeeds another in circumstances where there is some reason to think the withdrawal or removal of the former relates to disputes over financial presentation had best exercise considerable caution before encouraging the potential client to believe that it is more flexible than its predecessor, and I would suggest that those financial statements and the judgments reflected in them might be examined by the Commission's staff somewhat more critically than would otherwise be the case."

DECISIONS IN ADMINISTRATIVE PROCEEDING

CRAIG A. BLANCHARD BARRED AND PROHIBITED FROM PRACTICING BEFORE THE COMMISSION FOR TWO YEARS. An order has been issued barring Craig A. Blanchard, of Bloomington, Minnesota, formerly a vice-president and treasurer of a registered broker-dealer, from association in any capacity with any registered broker, dealer, investment adviser, any investment company and any affiliate of any investment company. Blanchard was also prohibited from practicing public accounting before the Commission for two years.

The sanctions were based upon findings that from about May 1972 to about April 1973 Blanchard aided and abetted violations of various provisions of the Federal securities laws including the net capital provisions, hypothecation requirements, requirements with respect to funds received from the distribution of the stock of Miller Oil Company and reporting and recordkeeping requirements.

Blanchard submitted an offer of settlement consenting to the above findings and sanctions without admitting or denying the allegations contained in the order for proceedings. (Rel. 34-10579)

COMMISSION ANNOUNCEMENTS

BOTAR CORP. TRADING HALTED. The SEC announced the suspension of over-the-counter trading in the common stock of Botar Corporation of Coconut Grove, Fla., for a ten-day period beginning on January 8 and continuing through January 17, 1974.

The suspension was initiated because of questions about whether Botar has ever owned a 6,085 acre tract of land in Missouri, which it values at \$1,217,000 and lists as its principal asset. Moreover, Botar which acquired the assets of Sircor Scientific Inc. of Roslyn, New York, in January 1973 has been and is delinquent in filing periodic and annual reports with the Commission. (Rel. 34-10588)

COURT ENFORCEMENT ACTIONS

CHRISTIAN EVANGELIZERS ASSOCIATION, C. W. TODD, ENJOINED. The SEC Chicago Regional Office announced that on December 14, 1973, the Federal court at Kansas City, Mo. permanently enjoined Christian Evangelizers Association, Inc., also known as Revival Fires and Cecil W. Todd from violations of the antifraud provisions of the securities laws in the offer and sale of securities issued by Revival Fires. The order also requires Revival to file audited quarterly financial reports with the Commission and to distribute \$500,000 to holders of its securities on or about January 1, 1974, with the balance of its indebtedness to investors to be repaid in eight equal quarterly distributions. The defendants consented to the court order without admitting or denying the allegations of the Commission's Complaint. (LR-6193)

DONALD GARY NORTON SENTENCED. The Fort Worth Regional Office announced that on November 1, 1973 Donald Gary Norton of Houston was sentenced to eight years in the penitentiary for fraud in the sale of securities by a State District Court Judge of Houston after Norton had earlier entered a plea of guilty. (LR-6194)

COMPLAINT NAMES CANUSA HOLDINGS, LTD. (CANADA), CANUSA HOLDINGS, LTD. (DELAWARE), OTHERS. The New York Regional Office announced that on January 2 a complaint was filed in the U.S. District Court in New York seeking to enjoin Canusa Holdings, Ltd. (Delaware), Aparks, Nev.; Canusa Holdings, Ltd. (Canada), Edward H. Miller, Jr., and Robert B. Potts, all of Fort Erie, Ont.; Vito J. Caruso, Buffalo, N.Y.; Robert Gooding, Rio Piedras, P.R.; Alfred Kohn and STA Investors, Inc., both of Bronx, N.Y.; Norman Brodsky, Atlantic Beach, N.Y.; Transfers Unlimited, Inc., and Gertrude Sabatino, both of New Rochelle, N.Y.; Michael Weinstein, New York, N.Y.; Norman Gomberg, Great Neck, N.Y.; Howard Lawrence & Co., Inc., Newark, N.J.; Allen Gorer, Edgewater, N.J.; Samuel Rosengarten, Clifton, N.J.; Michael Mastrangelo, Livingston, N.J.; and Erwin Gerstenzang, Little Neck, N.Y. from violating the registration and antifraud provisions of the securities laws.

The alleged violations involved transactions in the common stock of Canusa Holdings, Ltd. (Canada) and Canusa Holdings, Ltd. (Delaware). The complaint alleges that the defendants distributed from 1970 to the present approximately 850,000 shares of stock in the two companies, which distributions were facilitated by false and misleading statements. Among the violations of the antifraud provisions were misleading legends placed on stock certificates, use of a false and misleading opinion letter and the payment of undisclosed compensation. Mastrangelo, a registered representative at Howard Lawrence, is not to be confused with anyone by the same name who may be associated with a member of the New York Stock Exchange. (LR-6195)

SECURITIES ACT REGISTRATIONS FILED

(S-11) GETTY FINANCIAL CORPORATION (general partner) 17315 Sunset Blvd., Pacific Palisades, Cal. 90272 - Guarantee of distributions with respect to \$10 million of partnership interests in Getty Resorts, a partnership to be formed to invest in resort properties. Getty Financial Corporation is engaged in the real estate and restaurant businesses. (File 2-49822 - Dec. 10)

(S-11) DE LUZ GROVES (the limited partnership), 340 East Commonwealth Ave., Fullerton, Cal. 93632 - 1310 of limited partnership units. The units are to be offered for sale at \$500 per unit with a minimum investment of 4 units by Kaiser Aetna Real Estate Securities Corporation, 2150 Valdez Street, Oakland, Cal. The partnership has been organized for the primary purpose of owning, developing and operating avocado groves in Riverside County, California. (File 2-49850 - Dec. 14)

(S-1) THE KANSAI ELECTRIC POWER COMPANY, INCORPORATED, 5 Nakanoshima 3-chome, Kita-ku, Osaka, Japan - 1,600,000 shares of common stock. It is proposed to offer these shares to American holders of the common stock (and holders of American Depositary Receipts representing such stock), at the rate of one share for each five shares held of record on December 21, 1973 (December 20, 1973 for ADR holders), at a price of 500 Japanese Yen per share. The company is an electric utility in central Japan. (File 2-49871 - Dec. 18)

(S-7) JOHNS MANVILLE CORPORATION, Greenwood Plaza, Denver, Colo. 80217 - \$75 million of sinking fund debentures, due 2004, to be offered for sale through underwriters headed by Morgan Stanley & Co. Incorporated, 1251 Avenue of the Americas, New York, New York 10020. Johns-Manville Corporation manufactures building construction and other materials and mines and processes asbestos and certain nonmetallic minerals. (File 2-49877 - Dec. 18)

(S-9) THE MONTANA POWER COMPANY, 40 East Broadway, Butte, Mont. 59701 - \$60 million of first mortgage bonds, due 2004, to be offered for sale at competitive bidding. The Company is engaged in the electric utility business. (File 2-49884 - Dec. 19)

(S-1) THIRD NATIONAL CORPORATION, 201 Fourth Ave., North, Nashville, Tenn. 37219 - \$15 million of installment notes. It is proposed to offer these notes, together with cash, in exchange for the outstanding capital stock of The Bank of Sevierville, at a purchase price of \$214.88 per share, and The Bank of Huntingdon, at a purchase price of \$101 per share, or a maximum of approximately \$9,000,000 of notes, and for future acquisitions of other businesses. Third National is a bank holding company which has four banking subsidiaries and several other subsidiaries engaged in activities related to banking. (File 2-49891 - Dec. 20)

SECURITIES ACT REGISTRATIONS. Effective January 8: The International 18, Ltd., 7-47102 (90 days); Manufacturers Hanover Corp., 2-49725; Union Tank Car Co., 2-49786; Wisconsin Telephone Co., 2-49866.

Effective January 9: Charter Medical Corp., 2-49119; Mercantile Bankshares Corp., 2-49752; Squibb Corp., 2-49984; Versa Technologies, Inc., 2-49096.

MISCELLANEOUS

TRADING SUSPENSIONS. The SEC has announced the suspension of exchange and over-the-counter trading in the securities of BBI, Inc., and over-the-counter trading in the securities of U. S. Financial, Inc. for the further ten-day period January 9-18, inclusive.

COMPANIES WHICH RECENTLY ACQUIRED STOCK OF OTHER COMPANIES. Companies and individuals must report to the Commission on Schedule 13D the acquisition of more than 5% of the stock of another company within 10 days of the acquisition. During the period December 7-21, the following companies or individuals filed Schedule 13D's regarding the acquisition of stock of other companies.

<u>REPORTING COMPANY OR INDIVIDUAL</u>	<u>ISSUER & NUMBER OF SHARES</u>	<u>DATE FILED</u>
* Blue Chip Stamps	Source Capital, Inc. Common Stock - 1,030,059 shs.	12- 7-73
Donald S. Rugoff	Cinema 5, Ltd. Common Stock - 32,500 shs. Common Stock - 25,000 shs. on exercise of Options	12-10-73

13D REPORTS CONT.

Alora, Inc.	Erie Investments, Inc.	12-10-73
Eadco, Inc.	Common Stock - 251,698 shs.	
Eades Properties, Inc.	Common Stock - 5,000 shs.	
Evansville Swan, Inc.	on exercise of Right	
	Conv. Debenture - \$9,800 Prin. Amt.	
Lepercq, deNeuflize & Co. Inc.	ODEC, Inc.	12-10-73
	Common Stock - 250,000 shs.	
* Getty Oil Co.	Skelly Oil Co.	12-10-73
	Common Stock - 422,400 shs.	
	Common Stock - 8,603,000 shs.	
	are owned by Mission Corp., an	
	87.9% owned subsidiary of Getty	
* Canada Development Corp.	Texasgulf Inc.	12-10-73
	Common Stock - 9,254,497 shs.	
	(Above shs. constitute approximately	
	30% of the outstanding common stock)	
State Farm Life Insurance Co.	Continental Telephone Corp.	12-10-73
	Preferred Stock, Ser. G - 10,000 shs.	
	Preferred Stock, Ser. F - 15,000 shs.	
* Younker Brothers, Inc.	Paul Harris Stores, Inc.	12-10-73
	Common Stock - 70,829 shs.	
* Gulf & Western Industries, Inc.	Kayser-Roth Corp.	12-11-73
	Common Stock - 1,100,000 shs.	
Winston Development Corp.	Tiburon Vintners, Inc.	12-12-73
	Common Stock - 73,510 shs.	
* Berman, Kalmbach & Co. Merridohn Partners	Combined Communications Corp.	12-13-73
	Common Stock - 285,417 shs.	
Estate of J. H. Frost, Jr.	Datapoint Corp.	12-13-73
	Common Stock - 198,755.2 shs.	
Willis D. Shaw	Tri-State Motor Transit Co.	12-13-73
	Common Stock - 102,108 shs.	
Cavenham Ltd.	Grand Union co.	12-13-73
	Common Stock - 3,200,000 shs.	
	(The right to purchase the above	
	shares pursuant to the tender offer	
	was transferred to its wholly-owned	
	subsidiary, Cavenham (Overseas) Ltd.	
	Such shares constitute approximately	
	51% of the outstanding shares)	
* State Mutual Life Assurance Company of America	National Health Services, Inc.	12-14-73
	Common Stock - 665,496 shs.	
	Ser A Conv Pfd - 591,486 shs.	
	Conv Note - \$308,056 Principal Amt.	
Charles H. Childs, Jr.	Equity National Industries, Inc.	12-14-73
	Common Stock - 195,335 shs.	
	Common Stock - 137,442 shs.	
	on exercise of Options	
Keystone Custodian Fund, Series S-4	Samuel Moore & Co.	12-14-73
	Common Stock - 75,000 shs.	
* Hillman Coal & Coke Co.	Dahlstrom Corp.	12-14-73
	Common Stock - 129,941 shs.	

13D REPORTS CONT.

Western American Bank (Europe) Ltd.	Daylin, Inc. Common Stock - 66,000 shs. on exercise of Warrants	12-14-73
Andrew G. Galef Frank Grisanti Winfield Shiras	Stellar Industries, Inc. Common Stock - 150,000 shs. (Above purchased from Republic Corp pursuant to an employment agreement)	12-17-73
Arthur M. Fass	Smithfield Foods, Inc. Common Stock - 130,142 shs. Common Stock - 3,000 shs. on exercise of Options	12-17-73
I. Luie Fass	Smithfield Foods, Inc. Common Stock - 129,808 shs. Common Stock - 4,600 shs. on exercise of Options	12-17-73
Home Life Insurance Co.	Health Advancement, Inc. Common Stock - 333,333 shs. on exercise of Warrants	12-17-73
Gulf Capital Corp.	Atlantic American Corp. Common Stock - 486,957 shs. on consummation of Stock Purchase Agreement with certain shareholders	12-17-73
* American Home Products Corp.	Wm. Wrigley (Jr.) Co. Common Stock - 378,000 shs.	12-17-73
New America Fund, Inc.	Lee Enterprises, Inc. Common Stock - 262,200 shs. (Transactions covering purchase of 95,300 of above shs. not yet settled)	12-17-73
West Coast Life Insurance Co.	Continental Telephone Corp. Preferred Stock, Ser. G - 4,000 shs.	12-17-73
* Consolidated Gold Fields Ltd. and Subsidiaries	Azcon Corp. Common Stock - 4,138,852	12-18-73
Tweedy, Browne & Knapp	Cambridge Fund, Inc. Capital Stock - 27,905 shs.	12-18-73
Ina Corp. and its wholly owned subsidiaries Life Insurance Co. of North America Pacific Employers Insurance Co.	Continental Telephone Corp. Preferred Stock, Series G - 20,000 shs.	12-19-73
Ethyl Corp.	Elk Horn Coal Corp. Common Stock - 283,050 shs. on consummation of purchase contract (Above constitutes approximately 27% of the outstanding shares and are presently held by Western Pocahontas Corp., a subsidiary of Chesapeake and Ohio Ry Co.)	12-17-73
Robert E. Lehmann Robert N. Lehmann	Cook United, Inc. Common Stock - 451,800 shs.	12-20-73

13D REPORTS CONT.

Robert A. Waller Gross and Co., Inc.	Walker-Scott Corp. Common Stock - 39,150 shs. Common Stock - 1,278 shs. on conversion of Debentures	12-20-73
* Schiavone & Sons, Inc.	Corenco Corp. Common Stock - 36,500 shs.	12-20-73
Ampco-Pittsburgh Corp.	Pittsburgh Forgings Co. Common Stock - 389,183 shs.	12-20-73
Equity Enterprises Ltd.	Russeks, Inc. Common Stock - 1,375,000 shs. (Above shares acquired in tender offer and constitute approximately 60% of the outstanding shares)	12-20-73
American Financial Corp. and certain subsidiary companies	Gulf & Western Industries, Inc. Common Stock - 363,400 shs. Common Stock - 400,000 shs. on exercise of Warrants	12-21-73
Estate of Allan P. Kirby	Investors Diversified Services, Inc. Class A Common - 346,150 shs. Class B Common - 34,000 shs.	12-21-73
Great American Insurance Co.	Circle K Corp. Common Stock - 346,900 shs.	12-21-73

* Amended Acquisition Report

The following companies have made offers to acquire stock of companies listed below pursuant to tender offers as reported to the Commission on Schedule 13D:

<u>OFFER TO PURCHASE:</u>	<u>ISSUER & NUMBER OF SHARES TO BE TENDERED:</u>	<u>DATE FILED</u>
BOC Financial Corp. (Subsidiary of British Oxygen Co., Ltd.) (United Kingdom)	Airco, Inc. Common Stock - 3,000,000 shs. for cash at \$20.00 net per share (Above shares constitute approximately 26% of the outstanding shares)	12-10-73
Manhattan Life Corp.	Manhattan Life Insurance Co. Guarantee Capital Shares - all outstanding shares on basis of one share Manhattan Life Corp. for each share	12-13-73
* Curtiss-Wright Corp.	Airco, Inc. Common Stock - 5,700,000 shs. for cash at \$18.00 net per share (Above shares constitute approximately 50.3% of the outstanding shares)	12-17-73
Beverly Hills Hotel Corp.	Vagabond Motor Hotels, Inc. Common Stock - 300,000 shs. for cash at \$10.00 net per share (Above shares constitute approximately 55% of the outstanding shares)	12-19-73
Cargill, Inc.	Missouri Portland Cement Co. Common Stock - All outstanding shares for cash at \$30.00 net per share	12-19-73

* Amended Tender Offer

RECENT FORM 8-K 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; and any newly enacted requirements effecting registrant's business.

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
ADVANCED MEMORY SYSTEMS INC	9,14	11/73
AMERICAN COMMUNITY SYSTEMS INC	2,13,14	11/73
AMERICAN CYANAMID CO	3	11/73
AMERICAN GARDEN PRODUCTS INC	2,14	11/73
AMERICAN LAFRANCE INC	11	11/73
BALTEK CORP	7,14	11/73
BELMGT INDUSTRIES INC PENNSYLVANIA	2,14	11/73
BGMAINE CORP	3	11/73
BUDD CO	4,14	11/73
CADENCE INDUSTRIES CORP	8	11/73
CARLSBERG MOBILE HOME PROPERTIES LTD 73	2,14	11/73
CECO CORP	3	11/73
CENTRAL BANCSHARES OF THE SOUTH INC	3	11/73
COAST CATAMARAN CORP	7,8,14	11/73
COMPUTER RESEARCH INC	3,13	11/73
CONSUMERS WATER CO	7,10,14	11/73
COTTON PETROLEUM CORP	7	10/73
CURTIS PUBLISHING CO	13	11/73
DISC INC OF AMERICA	4	11/73
DYNELL ELECTRONICS CORP	3	11/73
EARTH SCIENCES INC	3	11/73
EASTERN AIR LINES INC	4,7,8,14	11/73
ELECTRON MACHINE CORP	13	11/73
ELPAC INC	13	11/73
EQUITY PROPERTIES LTD 1973	2,11,14	11/73
ERO INDUSTRIES INC	7,8,14	11/73
EVANS & MITCHELL INDUSTRIES INC	7,14	11/73
FARMLAND INDUSTRIES INC	7,8	11/73
FINANCIERA METROPOLITANA S A	7	11/73
FLORIDA POWER & LIGHT CO	3,13	11/73
FORUM RESTAURANTS INC	13	11/73
FRONTIER AIRLINES INC	13	11/73
GINN M S & CO	2,14	11/73
GLASCO INC	7	11/73
GREEN GIANT CO	13	11/73
GRT CORP	11,14	11/73
HYNES & HOWES MORTGAGE CO	7	01/73
ILLINOIS CENTRAL INDUSTRIES INC	3	11/73
IMPERIAL CORP OF AMERICA	7,8	11/73
INTERLAKE INC	14	11/73
IROQUOIS BRANDS LTD	8,9	11/73
JANTZEN INC	7,10,13,14	11/73
JUSTHEIM PETROLEUM CO	3	11/73
KANEB SERVICES INC	13,14	11/73
KNOTT HOTELS CORP	6	11/73
LAC INDUSTRIES LTD	11	11/73
LEAR SIEGLER INC	11	11/73
MACRODYNE CHATILLON CORP	11	11/73
MARHOEFER PACKING CO INC	13	11/73
MEM CO INC	8	11/73
MPO VIDEOTRONICS INC	13,14	11/73
NARRAGANSETT ELECTRIC CO	3,7,13	11/73
NATIONAL COMMUNITY BUILDERS	2,3	11/73
NATIONAL PRESTO INDUSTRIES INC	13,14	11/73
NATIONAL TEA CO	13,14	11/73
NBS FINANCIAL CORP	4,13,14	11/73

8K REPORTS CONT.

NEW JERSEY BELL TELEPHONE CO	14	11/73
NL INDUSTRIES INC	13	11/73
OKLAHOMA NATURAL GAS CO	13	12/73
OPTICAL SYSTEMS CORP	13,14	11/73
ROBINTECH INC	7,14	11/73
ROHR INDUSTRIES INC	3,4,11,14	12/73
SALKIN WELCH & CO INC	8	11/73
SANTA FE INDUSTRIES INC	3,10,14	11/73
SMITHFIELD FOODS INC	14	11/73
SOUTHERN CALIFORNIA EDISON CO	7,13	11/73
SYNCHRONEX CORP	13	11/73
TDA INDUSTRIES INC	13,14	11/73
TELEPHONE UTILITIES INC	2,7,14	11/73
TIPPERARY CORP	2,14	11/73
TREASURE ISLE INC	1,13,14	11/73
UNICITY INC	4,7,8,11,14	11/73
UNIFLEX INC	7,13	11/73
UNIFUND LEASING INC	11,14	11/73
UNIONAMERICA INC	3	11/73
UNITED BRANDS CO	13,14	11/73
UNITED EQUITABLE CORP	3	11/73
VENTURA INTERNATIONAL INC	13,14	11/73
VOCATIONAL ADVANCEMENT SERVICES INC	8,13,14	11/73
WESTERN EMPIRE FINANCIAL INC	1,3	11/73
WESTERN STATES PRODUCING CO	1,2,7,11,14	11/73
WESTGATE CALIFORNIA CORP	3,6	11/73
YOUNKER BROTHERS INC	8	11/73
AGRICULTURAL MANUFACTURING CORP	12,14	11/73
AIRCRAFT INSTRUMENT & DEVELOPMENT INC	13,14	11/73
ALANTHUS CORP	2,13,14	11/73
AMERICAN HEALTH INDUSTRIES INC	7,8,14	11/73
AMERICAN MEDICORP INC	7,8,9,13	11/73
AMERICAN UNDERWRITERS INC	2,14	11/73
ANALOGIC CORP	13	11/73
ASM INDUSTRIES INC	3,6,13,14	11/73
BANCAG INC	2,14	11/73
BANGOR PUNTA CORP	9	11/73
BEAVER CREEK INDUSTRIES INC	13	11/73
BLOUNT INC	7,14	11/73
BURNHAM AMERICAN PROPERTIES	3	11/73
CANADIAN HYDROCARBONS LTD	7	11/73
CAPITAL RESERVE CORP	2,14	11/73
CHART HOUSE ENTERPRISES	13	11/73
CHC CORP	11,14	11/73
CHERRY HILL FOODS INC	13	10/73
CHOMERICS INC	11,14	11/73
COASTAL STATES GAS PRODUCING CO	3,13,14	11/73
COLEMAN CABLE & WIRE CO	2,14	10/73
COLONY KITCHENS INC	11,14	10/73
DAVUS INC	13,14	11/73
DETROIT EDISON CO	14	11/73
DISCOVERY OIL LTD	7,14	11/73
DOWNTOWNEK CORP	11,14	11/73
DYNA JET CORP	2,7	11/73
ELIAS BROTHERS RESTAURANTS INC	7,14	06/73
EXECUTIVE DATA SYSTEMS INC	13	11/73
EXTRACORPUREAL MEDICAL SPECIALTIES INC	7	11/73

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Copies of registration statements may be ordered from the Commission's Public Reference Section. All other referenced material is available in the issue of the SEC Docket indicated in parentheses below the News Digest Issue No. Both the News Digest (\$35.45 a year, first class mail; \$8.90 additional for foreign mailing) and the SEC Docket (\$21.35 a year, first class mail; \$5.35 additional for foreign mailing) are for sale by the Superintendent of Documents, Government Printing Office, Washington, D. C. 20402.