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U.S. SECURITIES AND
EXCHANGE COMMISSION

sec news digest

Issue 88-69

April 12, 1988

NOTICE OF COMMISSION MEETINGS

Following is a schedule of Commission meetings which will be conducted under 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 morning. Meetings on Wednesday, and if necessary on Thursday afternoons, will be either open or closed according to the requirements of agenda items under consideration.

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

Meetings will be held in the Commission Meeting Room, Room 1C30, at the Commission's headquarters building, 450 Fifth Street, NW, Washington, DC. Persons wishing to photograph or videotape Commission meetings must obtain permission in advance from the Secretary of the Commission. Persons wishing to tape record a Commission meeting should notify the Secretary's office 48 hours in advance of the meeting.

CLOSED MEETING - TUESDAY, APRIL 19, 1988 - 2:30 p.m.

The subject matter of the April 19 closed meeting will be: Institution of injunctive actions; Institution of administrative proceedings of an enforcement nature; Settlement of administrative proceedings of an enforcement nature; Settlement of injunctive action; Opinion.

AT TIMES CHANGES IN COMMISSION PRIORITIES REQUIRE ALTERATIONS IN THE SCHEDULING OF MEETING ITEMS. FOR FURTHER INFORMATION AND TO ASCERTAIN WHAT, IF ANY, MATTERS HAVE BEEN ADDED, DELETED OR POSTPONED, PLEASE CONTACT: Alden Adkins at (202) 272-2014

COMMISSION ANNOUNCEMENTS

SEC NAMES ENFORCEMENT ACCOUNTANT

The Commission today announced that Theodore F. Bluey has been named Chief Accountant in the Office of Corporate Practice in the Division of Enforcement. The Office of Corporate Practice provides assistance to the Division in carrying out investigations of violations of the federal securities laws. In announcing the appointment, Gary Lynch, Director of the Division of Enforcement, said, "We are delighted to welcome Ted to the Division. His expertise in accounting and auditing, and his interest in the field of international accounting, will be most useful in the Commission's continuing enforcement programs." (Press Release 88-27)

FREEDOM OF INFORMATION ACT APPEAL OF KIRSTEN B. HICKS

The General Counsel sent a letter to Kirsten B. Hicks affirming in part and reversing in part the Freedom of Information Officer's determination to withhold information generated in the Commission's investigation of the Cannon Group, Inc., et al. The General Counsel determined that, while some of the information should be released, the majority of the information may be withheld pursuant to FOIA Exemption 7(A), 5 U.S.C. 552(b)(7)(A), and the Commission's rule implementing that exemption, 17 C.F.R. 200.80(b)(7). (Rel. FOIA-81)

VIDALIA SWEETS BRAND, INC.

The Commission announced that in the pending Chapter 11 case regarding Vidalia Sweets Brand, Inc., the bankruptcy court, following a hearing on the Commission's objections to the debtor's proposed disclosure statement, declined to approve the statement but granted the debtor an extension of time to amend its statement to meet the objections

of the Commission. The Commission had maintained that the debtor's disclosure statement failed to contain adequate information regarding key elements of the proposed plan of reorganization. (In re Vidalia Sweets Brand, Inc., f/n/a New Bros., Inc., No. 85-0050, SDGA). (Rel. CR-371)

FOR FURTHER INFORMATION CONTACT: Gordon E. Robinson, Jr. at (404) 257-3122

ADMINISTRATIVE PROCEEDINGS

LEO J. FRANTZMAN SANCTIONED

The Commission issued an Order Instituting Proceedings, Findings and Order Imposing Remedial Sanctions under the Investment Company Act of 1940 against Leo J. Frantzman, president of AMC Investors, Inc. of New York, New York. The Commission found that Frantzman violated Investment Company Act provisions requiring that, as an AMC access person, he provide AMC selected information on his securities transactions and that, as an AMC affiliated person, he not borrow money from AMC. The Commission also found that Frantzman aided and abetted primarily recidivistic violations of AMC involving books and records, custody arrangements for securities, and the enforcement of its fundamental policies as stated in its registration statement.

In accordance with his offer of Settlement, Frantzman was censured and ordered to comply with his undertaking to submit to the Commission's New York Regional Office an affidavit stating that his Investment Company Act violations have been corrected. (Rel. IC-16349)

CIVIL PROCEEDINGS

KURT A. GREY AND JOHN E. KILFOYLE ENJOINED

The Los Angeles Regional Office announced that on March 31 the U.S. District Court for the Central District of California entered Final Judgments of Permanent Injunction and Other Equitable Relief against Kurt A. Grey and John E. Kilfoyle. Both defendants consented to the Final Judgments which enjoin them from violating the antifraud provisions. Grey was also ordered to disgorge \$48,250, representing profits on trades in the stock of Early California Industries, Inc. (ECI), and to pay a one-time civil penalty of \$48,250 pursuant to the Insider Trading Sanctions Act of 1984. Kilfoyle was also ordered to disgorge \$1,600 representing the sales credits he derived by executing the trades in ECI stock. The complaint, filed on March 22, charged Grey with insider trading and Kilfoyle with aiding and abetting Grey's violations. Grey is alleged to have been a senior vice president of ECI during the relevant period, and Kilfoyle is alleged to have been a registered representative with Dean Witter Reynolds, Inc. (SEC v. Kurt A. Grey and John E. Kilfoyle, Civil Action No. 88-01500 JWC [GHKx] CDCA). (LR-11696)

ROBERT VINCENT YEO, JR. AND AFFILIATED ENTITIES ENJOINED

The Chicago Regional Office announced that on March 11 U.S. District Judge Avern Cohn, Eastern District of Michigan, entered a Final Judgment and Order of Permanent Injunction against Robert Vincent Yeo, Jr.; First Continental Group, Inc.; First Continental Financial Corporation of America (Continental Financial); First Continental Securities Corporation of America; First Continental Realty Income Fund I Limited Partnership; and First Continental 1986 Management Associates. The defendants were previously subject to an Order of Preliminary Injunction entered on March 4, which contained findings of fact and conclusion of law, and a Temporary Restraining Order, Freeze Order, and Order Appointing a Receiver entered on February 18 and 19.

The Order, entered upon the defendants consent, permanently enjoins them from violations of regulatory and antifraud provisions of the securities laws. The Complaint alleged that defendants violated the antifraud provisions, made materially misleading statements, and omitted to state material facts concerning the use of proceeds, the risk of investments, and that the investments were being made, and that Yeo and Continental Financial violated provisions of the Investment Advisers Act of 1940. (SEC v. Robert Vincent Yeo, Jr., et al., EDMI, SD, Civil Action No. 88 CV 70585 DT). (LR-11697)

LISTING, DELISTING AND UNLISTED TRADING ACTIONS

WITHDRAWAL SOUGHT

A notice has been issued giving interested persons until April 29 to comment on the application of STANDARD LOGIC, INC. to withdraw the common stock, \$.25 par value, from listing and registration on the Boston Stock Exchange. (Rel. 34-25561)

UNLISTED TRADING GRANTED

An order has been issued granting the application of the Philadelphia Stock Exchange for unlisted trading privileges in the common stock of two issues which are listed and registered on one or more other national securities exchange and are reported in the consolidated transaction reporting system. (Rel. 34-25562)

SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC under the Securities Act of 1933. The reported information appears as follows: Form, Name, Address and Phone Number (if available) of the issuer of the security; Title and the number and/or face amount of the securities being offered; Name of the managing underwriter or depositor (if applicable); File number and date filed; Assigned Branch; and a designation if the statement is a New Issue.

- S-13 CONDOR FUND INC, 325 CANYON BLVD, BOULDER, CO 80302 (303) 449-7272 - 30,000,000 (\$300,000) COMMON STOCK. 120,000,000 (\$2,400,000) COMMON STOCK. 120,000,000 (\$3,600,000) COMMON STOCK. 3,000,000 (\$150) WARRANTS, OPTIONS OR RIGHTS. 3,000,000 (\$36,000) COMMON STOCK. UNDERWRITER: STATE STREET SECURITIES INC. (FILE 33-20949-D - MAR. 23) (BR. 12 - NEW ISSUE)
- S-20 OPTIONS CLEARING CORP, 440 S LASALLE ST 29TH FL, CHICAGO, IL 60605 (312) 322-6200 - 70,000,000 (\$70,000,000) EXCHANGE TRADED PUT AND CALL. (FILE 33-20881 - APR. 04) (BR. 11)
- S-8 ALLEGHENY LUDLUM CORP, 1000 SIX PPG PL, PITTSBURGH, PA 15222 (412) 294-2800 - 900,000 (\$21,825,000) COMMON STOCK. (FILE 33-20884 - APR. 04) (BR. 6)
- S-1 FINANCIAL PERFORMANCE CORP, 230 PARK AVE, NEW YORK, NY 10017 (212) 557-7430 - 1,269,962 (\$5,379,848) COMMON STOCK. (FILE 33-20886 - APR. 04) (BR. 5)
- S-8 FIFTH THIRD BANCCORP, 38 FOUNTAIN SQ PL2, CINCINNATI, OH 45263 (513) 579-5300 - 11,500 (\$356,500) COMMON STOCK. 1,800 (\$54,000) COMMON STOCK. (FILE 33-20888 - APR. 04) (BR. 1)
- S-4 AUBURN BANCCORP, 540 WALL ST, AUBURN, CA 95603 (916) 823-1144 - 251,210 (\$2,282,865) COMMON STOCK. (FILE 33-20889 - APR. 04) (BR. 1)
- S-1 CONDOR WEST CORP, 1212 MAIN ST STE 1400, HOUSTON, TX 77002 (713) 658-1142 - 1,000,000 (\$1,500,000) COMMON STOCK. 1,000,000 (\$2,000,000) COMMON STOCK. (FILE 33-20966 - MAR. 30) (BR. 12 - NEW ISSUE)
- S-11 NORTHEAST MORTGAGE INVESTORS INC, 50 STATE ST, HARTFORD, CT 06103 - 11,500,000 (\$115,000,000) COMMON STOCK. (FILE 33-20992 - MAR. 31) (BR. 12 - NEW ISSUE)
- S-3 VOLUNTEER BANCSHARES INC, 301 E MAIN ST, JACKSON, TN 38301 (901) 422-9200 - 340,000 (\$5,165,000) COMMON STOCK. (FILE 33-21015 - APR. 01) (BR. 2)
- S-2 LVI GROUP INC, 345 HUDSON ST, NEW YORK, NY 10014 (212) 337-6600 - 50,000,000 (\$50,000,000) STRAIGHT BONDS. (FILE 33-21016 - APR. 01) (BR. 10)
- S-3 GEORGIA PACIFIC CORP, 133 PEACHTREE ST NE, ATLANTA, GA 30303 (404) 521-4000 - 400,000,000 (\$400,000,000) STRAIGHT BONDS. (FILE 33-21018 - APR. 01) (BR. 9)
- S-8 MANSANTO CO, 900 N LINDBERGH BLVD, ST LOUIS, MO 63167 (314) 694-1000 (FILE 33-21030 - APR. 05) (BR. 13)
- S-6 NUVERN TAX EXEMPT UNIT TRUST INSURED SERIES 148 - INDEFINITE SHARES. (FILE 33-21031 - APR. 05) (BR. 27 - NEW ISSUE)

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.

NAME AND CLASS OF STOCK/OWNER	FORM	EVENT DATE	SHRS (000) / % OWNED	CUSIP / PRIOR %	FILING STATUS
ALEXANDERS INC TRUMP DONALD J	COM 13D	4/ 5/88	1,219 24.5	01475210 21.4	UPDATE
AMERICAN CAP CORP BERGMAN STANLEY N	COM 13D	1/ 1/88	N/A N/A	02489810 0.0	NEW
AMERICAN CAP CORP CHASE ARNOLD L	COM 13D	1/12/88	N/A N/A	02489810 0.0	NEW
AMERICAN CAP CORP CHASE DAVID T	COM 13D	1/ 1/88	N/A N/A	02489810 0.0	NEW
AMERICAN CAP CORP FREEDMAN CHERYL CHASE	COM 13D	1/ 1/88	N/A N/A	02489810 0.0	NEW
AMERICAN CAP CORP FREEDMAN ROGER M	COM 13D	1/ 1/88	N/A N/A	02489810 0.0	NEW
ARMEK CORP DEL SEARS ROEBUCK & CO	COM 13D	3/16/88	940 9.6	04247810 10.7	UPDATE
BANKERS FIRST CORP MERRY LAND & INVESTMENT CO	COM 13D	3/21/88	480 9.1	06615710 7.4	UPDATE
BLUE RIDGE REAL ESTATE CO REA BROTHERS LTD ET AL	UNIT 13D	4/ 1/88	282 12.8	09600510 6.9	UPDATE
CERTAIN TEED CORP COMPAGNIE DE SAINT GOBAIN	COM 14D-1	4/ 6/88	18,516 97.5	15687910 57.1	UPDATE
DMI FURNITURE INC BANKERS TRUST N Y CORP ET AL	COM 13D	3/18/88	0 0.0	23323010 N/A	UPDATE
DMI FURNITURE INC BT CAPITAL CORP	COM 13D	3/18/88	1,853 44.1	23323010 0.0	NEW
DAMON CREATIONS INC ENRO HLDG CORP ET AL	COM 13D	3/28/88	0 0.0	23572110 55.9	UPDATE
ENERGY ASSETS INTL CORP TMK UNITED	COM 13D	10/22/87	14,528 50.5	29291410 0.0	NEW
ENSOURCE INC BROCK JOHN B ET AL	COM PAR \$0.10 13D	3/29/88	3,793 100.0	29358020 91.7	UPDATE
EPIC HEALTH GROUP INC EBERSTADT FLEMING INC ET AL	COM 13D	10/22/87	1,252 12.5	29425310 0.0	NEW

ACQUISITIONS REPORTS CONT.

FALSTAFF BREWING CORP BITTING WILLIAM	COM	13D	1/26/88	2,246 49.4	30685510 48.9	UPDATE
FALSTAFF BREWING BITTING WILLIAM	CL A PFD	13D	1/26/88	94 10.0	30685599 10.0	UPDATE
INTERNATIONAL TELECHARGE INC HUNTER SAMUEL E	COM	13D	3/21/88	648 4.5	46047510 5.9	UPDATE
KEARNEY NATL INC DYSON-KISSNER-MORAN CORP	COM	13D	3/18/88	3,055 53.9	48687210 54.1	UPDATE
KEYSTONE CAMERA PRODS CORP BANNER INDS ET AL	COM	13D	3/14/88	1,973 30.1	49339710 19.9	UPDATE
METEX CORP HACK PEAPL H	COM	13D	3/24/88	150 11.0	59150310 5.4	UPDATE
METEX CORP METROPOLITAN CONSOL INDS	COM	13D	3/24/88	580 42.7	59150310 45.8	UPDATE
NATIONWIDE LEGAL SVCS INC JAISKA INVESTMENT	COM	13D	1/13/88	10,418 65.1	63865410 0.0	NEW
OGLEBAY NORTON CO INDUSTRIAL EQUITY LTD ET AL	COM	13D	3/25/88	796 23.9	67700710 22.6	UPDATE
R T E CORP MARK IV INDS	COM	14D-1	4/ 6/88	520 7.3	74973810 7.2	UPDATE
RAGEN CORP LOPATA EUGENE E ET AL	COM	13D	2/23/88	1,370 26.7	75063310 0.0	NEW
TELEVISION TECHNOLOGY CORP KITCHEN WILLIAM J ET AL	COM	13D	3/10/88	5,253 79.9	87955810 79.4	UPDATE
TRICENTROL PLC ATLANTIC RICHFIELD CO	DRD	13D	4/ 8/88	87,456 93.5	89609399 92.2	UPDATE
UNC INC DEL ODYSSEY PARTNERS ET AL	COM	13D	3/28/88	1,017 6.1	90307010 0.0	NEW
U S G CORP DESERT PARTNERS	COM	14D-1	4/ 6/88	5,080 9.9	90329310 9.8	UPDATE
UNITED INNS INC PEGASUS HLDG CORP	COM	13D	3/ 7/88	154 5.8	91068810 5.8	UPDATE

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

RECENT 8K FILINGS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.							DATE	COMMENT
		1	2	3	4	5	6	7		
ACCMASTER CORP	CA					X			03/31/88	
AME INC	CA							X	03/09/88	AMEND
AMERICA FIRST FEDERALLY GUARANTEED MORTG	NE					X			03/31/88	
AMERICAN SOUTHWEST FINANCIAL CORP	AZ					X	X		03/30/88	
AMERIFOST PROPERTIES INC	DE					X	X		03/30/88	
AMTECH RESOURCES INC	NV	X							02/23/88	
AVGN PRODUCTS INC	NY					X	X		03/30/88	
BANKVERMONT CORP	VT					X	X		03/22/88	
BEI HOLDINGS LTD /DE/	DE					X			03/18/88	
BOWMAR INSTRUMENT CORP	IN		X			X	X		03/23/88	
CEDAR INCOME FUND I LTD	IA		X				X		03/24/88	
CHARTER BANK GROUP INC	DE					X	X		03/24/88	
CHAUS BERNARD INC	NY					X	X		04/14/88	
CONTROL RESOURCE INDUSTRIES INC	DE						X		11/01/87	AMEND
COUNTRYWIDE CREDIT INDUSTRIES INC	DE					X	X		03/25/88	
DAUPHIN DEPOSIT CORP	PA		X				X		04/01/88	
DREXLER TECHNOLOGY CORP	DE					X			03/14/88	
ENVIRONMENTAL SYSTEMS CO /DE/	DE					X			04/05/88	
EQUITEC REAL ESTATE INVESTORS FUND XII	CA					X			04/04/88	
ERC INTERNATIONAL INC /NEW	DE		X				X		03/23/88	
FIFTH THIRD BANCCRP	OH					X	X		03/31/88	
FINGERMATRIX INC	NY					X	X		03/31/88	
FIRST BOSTON MORTGAGE SECURITIES CORP /T	DE					X	X		03/25/88	
FIRST CAPITAL INCOME PROPERTIES LTD SERI	FL		X						02/16/88	AMEND
FIRST CAPITAL INCOME PROPERTIES LTD SERI	IL		X						02/16/88	AMEND
FIRST CAPITAL INCOME PROPERTIES LTD SERI	FL		X						02/25/88	
FIRST COMMERCIAL BANCSHARES INC	DE					X			03/25/88	
FIRST FINANCIAL CORP /WI/	WI		X				X		03/31/88	
FLORICA ROCK INDUSTRIES INC	FL								01/26/88	AMEND
FOLIAGE PLUS INC	CO					X			03/17/88	
FRANCHISE SERVICES OF AMERICA INC	CO					X	X		03/21/88	
FRANKLIN JOE PRODUCTIONS INC	NV	X							03/31/88	
FRANKLIN JOE PRODUCTIONS INC	NV					X			04/01/88	
FULTON FINANCIAL CORP	PA		X				X		03/31/88	
GAMMA CAPITAL CORP	CO					X	X		02/25/88	
GOLD RESERVE CORP	MT					X	X		03/31/88	
GREENE COUNTY BANCSHARES INC	TN					X			03/28/88	
ICN PHARMACEUTICALS INC /DE/	DE		X						03/23/88	
INGREDIENT TECHNOLOGY CORP /DE/	DE					X	X		03/11/88	
INTERNATIONAL LEASE FINANCE CORP	CA					X	X		03/31/88	
IRQUOIS BRANDS LTD	DE		X				X		03/22/88	
KAPPA NETWORKS INC	NJ					X	X		03/31/88	
LA Z BOY CHAIR CO	MI						X		01/21/88	AMEND
LONG ISLAND LIGHTING CO	NY					X	X		04/06/88	
MECCO RESEARCH INC	CA					X			04/04/88	
MERRILL LYNCH MORTGAGE INVESTORS INC /DE	DE						X		03/30/88	
MERRILL LYNCH MORTGAGE INVESTORS INC /DE	DE		X				X		03/30/88	
MICHIGAN NATIONAL CORP	MI					X			04/06/88	
ML VENTURE PARTNERS I L P /DE/	DE					X			03/24/88	
N W GROUP INC	DE					X	X		03/31/88	
NATIONAL PROPERTIES CORP	IA					X			03/23/88	
NEGAX INC /CH/	DE								04/05/88	AMEND
NORTH ATLANTIC INDUSTRIES INC	NY		X						04/06/88	
NOVO CORP	NY					X	X		03/09/88	
NUTRI BEVCO INC	NY								04/05/88	
OCCUPATIONAL MEDICAL CORP OF AMERICA INC	CA					X	X		03/21/88	
PARTNERS NATIONAL CORP	NY		X			X	X		03/31/88	
ROBINS A F CO INC	VA					X	X		03/22/88	
RURBAN FINANCIAL CORP	OH					X	X		03/07/88	AMEND
SAFEGUARD HEALTH ENTERPRISES INC	DE					X			03/09/88	AMEND
SEAL FLEET INC							X		03/28/88	
SOLANA VENTURES INC	NV					X	X		03/17/88	
SYSTEM INTEGRATORS INC	CA					X			03/18/88	
TEMCO HOME HEALTH CARE PRODUCTS INC	NJ					X	X		03/30/88	
TRAVELERS MORTGAGE SERVICES INC	NJ					X	X		03/25/88	

RECENT 8K FILINGS CONT.

NAME OF ISSUER	STATE CODE	8K ITEM NO.							DATE	COMMENT
		1	2	3	4	5	6	7		
UNITED BUILDING SERVICES CORPORATION OF	DE				X				03/03/88	
UNITED CANSO OIL & GAS LTD						X			03/30/88	
UNIVERSAL HEALTH SERVICES INC	DE				X	X			03/23/88	
UNIVERSITY PATENTS INC	DE				X				04/04/88	
WAROWL CORP	TX		X		X		X		03/22/88	
WICHITA RIVER OIL CORP /VA/	VA		X				X		03/24/88	

SIGNIFICANT NO-ACTION AND INTERPRETIVE LETTERS

The following is a list of significant no-action and interpretative letters recently issued by the Divisions of Investment Management and Corporation Finance. These letters express the view of the Division respecting 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 Room, Securities and Exchange Commission, Washington, DC 20549, or by making a request in person at the Public Reference Room, 450 Fifth Street, NW, Room 1024, Washington, DC, 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 20 cents per page.

DIVISION OF INVESTMENT MANAGEMENT

COMPANY	ACT/SECTION/RULE OR RELEASE	DATE MAILED	PUBLIC AVAILABILITY DATE
Commercial Bank	ICA'40, Section 3(c)(3)	1/25/88	2/24/88
Midlantic Funding Corp.	ICA'40, Rule 3a-5	1/25/88	2/24/88
Kodak Retirement Income Plan	ICA'40, Section 3(c)(1)	1/29/88	2/29/88
IDS Financial Corp.	ICA'40, Section 8(b)	2/29/88	2/29/88
First Union National Bank of North Carolina	ICA'40, Section 17(g)	2/3/88	3/4/88
The Fidelity Family of Funds	1933 Act, Rules 482, 485(a)	3/9/88	3/11/88
Investment Company Institute	1933 Act, Rule 485(a)	2/25/88	3/21/88
Indosuez Asia Investment Services Limited	ICA'40, Sections 7(d), 12(d)(1)	2/19/88	3/21/88
TrustFunds Cash + Plus Trust-GNMA Portfolio	ICA'40, Section 22(d)	2/24/88	3/25/88
The Spain Fund, Inc.	ICA'40, Sections 7(d), 12(d)(1)	11/27/87	3/28/88
United Services Funds	ICA'40, Section 18(f)	3/2/88	4/1/88
Nathan & Lewis Securities, Inc.	IAA'40, Section 202(a)(11)(C)	3/3/88	4/4/88

SIGNIFICANT NO-ACTION AND INTERPRETIVE LETTERS CONT.

DIVISION OF CORPORATION FINANCE

<u>COMPANY</u>	<u>ACT/SECTION/ RULE OR RELEASE</u>	<u>DATE MAILED</u>	<u>PUBLIC AVAILABILITY DATE</u>
Warren E. Buffet; Berkshire Hathaway, Inc.	1934 Act, Rule 13d-1	12/5/86	1/5/87
SKJ Commodities Corporation	1933 Act, Section 2(1)	11/13/87	12/13/87
Dean Witter Reynolds	1934 Act, Rule 16b-3	11/18/87	12/18/87
Merrill Lynch Special Prototype Profit Sharing Plan	1933 Act, Section 2(1)	12/4/87	1/4/88
Morgan, Olmstead, Kennedy & Gardner Capital Corporation	1933 Act, Rule 144(d)	12/8/87	1/8/88
Balcor Preferred Pension - 12	1933 Act, Section 2(1)	12/17/87	1/19/88
Genetic Laboratories	1933 Act, Rule 145(a)(3)	12/29/87	1/29/88
Stichting Philips Pensioenfond A and Stichting Philips Pensioenfond B	1934 Act, Section 13(d)	1/12/88	2/12/88
Republic Resources Corp.	1933 Act, Rule 144	1/13/88	2/15/88
Equimark Corporation	1933 Act, Rule 144	1/13/88	2/15/88
Technology for Communications International, Inc.	1934 Act, Rule 13e-3	1/20/88	2/22/88
Grubb & Ellis Company	1933 Act, Regulation S-K Item 601	1/28/88	2/29/88