

SEC NEWS DIGEST

Issue 97-35

February 21, 1997

ENFORCEMENT PROCEEDINGS

SETTLEMENT IN RULE 102(E) PROCEEDING AGAINST PHILIP GREIFELD, CPA

On February 20, the Commission announced that it settled administrative proceedings instituted pursuant to Rule 102(e) of the Commission's Rules of Practice against Philip Greifeld, CPA, finding that he engaged in improper professional conduct.

The Commission's Order finds that Greifeld engaged in improper professional conduct in connection with the 1991 audit of A.S. Goldmen & Co., Inc. (Goldmen) and the 1991 and 1992 audits of Middlegate Securities, Ltd. in several respects. First, his participation in the audits of both clients was not sufficient for him to assure that proper audit procedures required by generally accepted auditing standards (GAAS) were employed. Specifically, Greifeld failed to comply with several of the tenets of GAAS, including all of the standards of field work and the requirement that he exercise due care in the performance of the audit. Second, he failed to comply with Rule 17a-5, 17 C.F.R. § 240.17a-5, and GAAS when he did not perform reasonable procedures to ensure that another accountant working with him was independent during the 1991 audit of Goldmen. Third, he was not at the time he signed the audit reports registered as an accountant as required by Rule 17a-5(f).

Without admitting or denying the findings, Greifeld agreed to the entry of an Order pursuant to Rule 102(e) denying him the privilege of appearing or practicing before the Commission as an accountant, with the right to reapply after two years as a preparer or reviewer, or person responsible for the preparation or review, of financial statements, and after five years as an independent accountant, subject to the conditions set forth in the Order. (Rel. 34-38316; AAE Rel. 888)

INVESTMENT COMPANY ACT RELEASES

PENNSYLVANIA MUTUAL FUND

A notice has been issued giving interested persons until March 14 to request a hearing on an application filed by Pennsylvania Mutual Fund for an order under Section 8(f) of the Investment Company Act declaring that applicant has ceased to be an investment company. (Rel. IC-22519 - February 19)

NATIONWIDE LIFE INSURANCE COMPANY, ET AL.

An order has been issued pursuant to Section 26(b) of the Investment Company Act to Nationwide Life Insurance Company, Nationwide Fidelity Advisor Variable Account (Separate Account) and Fidelity Investments Institutional Services Company, Inc. permitting the substitution of shares of certain portfolios of the Variable Insurance Products Funds and the Variable Insurance Products Funds II for shares of certain funds of the Fidelity Advisor Annuity Fund currently held by the Separate Account. (Rel. IC-22520 - February 20)

PARTNERS INCOME FUND

A notice has been issued giving interested persons until March 17 to request a hearing on an application filed by Partners Income Fund for an order under Section 6(b) of the Investment Company Act. The requested order would amend a condition of a prior order to permit the employer of certain employees' securities companies to invest in those companies on terms no more favorable than those available to eligible employees. (Rel. IC-22521 - February 20)

SELF-REGULATORY ORGANIZATIONS

PROPOSED RULE CHANGES

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-97-10) relating to the distribution of information concerning the availability of the NASD Regulation, Inc. Public Disclosure Program. Publication is expected in the Federal Register during the week of February 24. (Rel. 34-38291)

The American Stock Exchange filed a proposed rule change (SR-Amex-96-44) to adopt rules to permit the trading of options on securities representing interests in open-end, exchange-listed investment companies that hold securities constituting or based on an index or a portfolio of securities. On January 16, 1997, the Exchange filed Amendment No. 1 to the proposal. On February 19, 1997, the Exchange filed Amendment No. 2 to the proposed rule change. Publication of the notice is expected in the Federal Register during the week of February 24. (Rel. 34-38308)

The Government Securities Clearing Corporation filed a proposed rule change (SR-GSCC-96-14) that will eliminate the ability of GSCC's interdealer broker netting members to trade with certain nonmembers identified on GSCC's grandfather list. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38302)

The MBS Clearing Corporation filed a proposed rule change (SR-MBSCC-96-08) to explicitly state that MBSCC has a lien on all property placed in its possession by its participants. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38314)

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGES

The Philadelphia Depository Trust Company filed a proposed rule change (SR-Philadep-96-23), which became effective upon filing, consolidating and restating a schedule of fees and charges. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38305)

The Stock Clearing Corporation of Philadelphia filed a proposed rule change (SR-SCCP-96-13), which became effective upon filing, consolidating and restating a schedule of fees and charges. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38306)

A proposed rule change (SR-Amex-97-04) filed by the American Stock Exchange to list options on The de Jager Year 2000 Index has become effective under Section 19(b)(3)(A) of the Securities Exchange Act of 1934. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38307)

APPROVAL OF PROPOSED RULE CHANGES

The Commission approved a proposed rule change submitted by the National Association of Securities Dealers (SR-NASD-96-54) relating to reconfirmation and pricing services. (Rel. 34-38309)

The Commission approved a proposed rule change submitted by the American Stock Exchange (SR-AMEX-96-36) relating to the policy of the Exchange in regard to information obtained pursuant to the SEC's Memorandum of Understanding with the Commissione Nazionale per le Societa e la Borsa. (Rel. 34-38310; IS-1054)

ACCELERATED APPROVAL OF PROPOSED RULE CHANGE

The Commission issued a notice of filing of and granted accelerated approval to a proposed rule change filed by the Chicago Board Options Exchange (SR-CBOE-96-77) relating to the policy of the CBOE in regard to information obtained pursuant to the SEC's Memorandum of Understanding with the Commissione Nazionale per le Societa e la Borsa. (Rel. 34-38311; IS-1055)

The Commission granted accelerated approval to a proposed rule change (SR-PTC-96-06) filed by the Participants Trust Company authorizing the release of transaction and other data relating to participants. Publication of the proposal is expected in the Federal Register during the week of February 24. (Rel. 34-38313)

WITHDRAWAL GRANTED

An order has been issued granting the application of Gundle/SLT Environmental, Inc. to withdraw from listing and registration its Common Stock, \$0.01 Par Value, on the American Stock Exchange. (Rel. 34-38317)

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.

- F-6 TELEFONOS DE MEXICO SA DE CV /ADR/, ONE MARINE MIDLAND CENTER,
C/O MARINE MIDLAND BANK, BUFFALO, NY 14203 (716) 841-2424 - 20,000,000
(\$1,000,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6408 -
FEB 07) (BR 99 - NEW ISSUE)
- SB-2 TAKE-TWO INTERACTIVE SOFTWARE INC, 575 BROADWAY, 6TH FLOOR, NEW YORK, NY
10012 (212) 941-2988 - 1,840,000 (\$9,200,000) COMMON STOCK 1,856,000
(\$206,400) WARRANTS, OPTIONS OR RIGHTS 1,856,000 (\$10,320,000)
COMMON STOCK 160,000 (\$160) WARRANTS, OPTIONS OR RIGHTS (FILE 333-6414
- FEB 10) (BR 7 - NEW ISSUE)
- F-1 LOGITECH INTERNATIONAL SA, 6505 KAISER DR, C/O LOGITECH INC, FREMONT, CA
94555 (510) 795-8500 - 310,500 (\$56,625,885)
DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6424 - FEB 11) (BR 3
- NEW ISSUE)
- S-8 BORAL LIMITED, 20TH FLR NORWICH HOUSE 6 10 OCONNELL ST,
SYDNEY NSW 2000 AUST, C3 - 1,600,000 (\$3,824,000) COMMON STOCK (FILE
333-6426 - FEB 10) (BR 6)
- F-6 IONA TECHNOLOGIES LTD /ADR/, 60 WALL ST,
C/O MORGAN GUARANTY TRUST CO OF NEW YORK, NEW YORK, NY 10260 (212) 648-3250
- 30,000,000 (\$1,500,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE
333-6428 - FEB 12) (BR. 99 - NEW ISSUE)
- SB-2 CASH TECHNOLOGIES INC, 1434 WEST 11TH STREET, LOS ANGELES, CA 90015
(213) 745-2000 - 1,035,000 (\$6,986,250) COMMON STOCK 90,000 (\$90)
WARRANTS, OPTIONS OR RIGHTS 90,000 (\$668,250) COMMON STOCK (FILE
333-6434 - FEB 12) (BR 9 - NEW ISSUE)
- S-8 IPL ENERGY INC, 31ST FL BOW VALLEY SQ 2, 205 5TH AVE SW,
CALGARY ALBERTA CANADA, A0 T2P 2 (403) 231-3900 - 250,000 (\$7,593,750)
COMMON STOCK (FILE 333-6436 - FEB 12) (BR. 4)

F-6 CROWN LTD /ADR/, 48 WALL ST, C/O BANK OF NEW YORK, NEW YORK, NY 10286 -
250,000 (\$1,250,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6438
- FEB 12) (BR 99 - NEW ISSUE)

SB-2 DOWNSTREAM INC \DSI\, 6337 HIGHLAND DR, C/O BARRY A ELLSWORTH,
SALT LAKE CITY, UT 84121 (801) 567-1196 - 4,000,000 (\$200,000)
COMMON STOCK (FILE 333-6440 - FEB 12) (BR 9 - NEW ISSUE)

F-6 JULIUS MEINL INTERNATIONAL AKTIENGESELLSCHAFT /ADR/, 48 WALL ST,
C/O BANK OF NEW YORK, NEW YORK, NY 10286 (212) 815-1727 - 10,000,000
(\$500,000) DEPOSITARY RECEIPTS FOR COMMON STOCK (FILE 333-6442 - FEB. 12)
(BR 99 - NEW ISSUE)

S-8 CADBURY SCHWEPPES PUBLIC LTD CO, 25 BERKELEY SQUARE,
LONDON W1X 6HT ENGLAND, X0 (203) 968-7905 - 6,000,000 (\$47,520,000)
FOREIGN COMMON STOCK (FILE 333-6444 - FEB 13) (BR 2)

F-3 PACIFIC DUNLOP LTD, 101 COLLINS ST - LEVEL 41, MELBOURNE,
VICTORIA 3000 AUSTRALIA, C3 (302) 658-7581 - 500,000,000 (\$500,000,000)
STRAIGHT BONDS (FILE 333-6472 - FEB 10) (BR 5)

S-1 RWD TECHNOLOGIES INC, 10480 LITTLE PATUXENT PARKWAY, SUITE 1200,
COLUMBIA, MD 21044 (410) 730-4377 - \$41,400,000 COMMON STOCK (FILE
333-21779 - FEB 14) (BR 6 - NEW ISSUE)

S-8 PROCTER & GAMBLE CO, ONE PROCTER & GAMBLE PLZ, CINCINNATI, OH 45202
(513) 983-1100 - 1,000,000 (\$61,687,500) COMMON STOCK (FILE 333-21783 -
FEB 14) (BR 4)

S-4 MATTEL INC /DE/, 333 CONTINENTAL BLVD, EL SEGUNDO, CA 90245
(310) 252-2000 - 37,549,763 (\$424,781,694) COMMON STOCK 19,320,000
(\$188,370,000) PREFERRED STOCK (FILE 333-21785 - FEB 14) (BR 5)

S-3 BEACON PROPERTIES CORP, 50 ROWES WHARF, BOSTON, MA 02110 (617) 330-1400
- 1,125,809 (\$38,699,684) COMMON STOCK (FILE 333-21787 - FEB 14)
(BR 8)

S-8 TELEMALL COMMUNICATIONS INC/NV, 1601 E FLAMINGO STE 18, STEVE ETZIG,
LAS VEGAS, NV 89119 (800) 772-1973 - 691,000 (\$96,740) COMMON STOCK
(FILE 333-21789 - FEB 14) (BR 5)

S-8 WESTMARK GROUP HOLDINGS INC, 355 N E FIFTH AVE, STE 4, DELRAY BEACH, FL
33483 (561) 243-8010 - 25,000 (\$28,750) COMMON STOCK (FILE 333-21791 -
FEB 14) (BR 8)

S-3 EAGLEMARK INC, 150 SOUTH WACKER DR STE 3020, CHICAGO, IL 60606
(312) 696-5380 - 1,000,000 (\$1,000,000) EQUIPMENT TRUST CERTIFICATES
(FILE 333-21793 - FEB 13) (BR. 8 - NEW ISSUE)

S-8 CHECKFREE CORP \GA\, 4411 EAST JONES BRIDGE RD, NORCROSS, GA 33092
(614) 825-3000 - 1,000,000 (\$14,625,000) COMMON STOCK (FILE 333-21795 -
FEB 14) (BR 6)

S-6 NUVEEN TAX FREE UNIT TRUST SERIES 924, 333 W WACKER, CHICAGO, IL 60606
(312) 917-7786 - INDEFINITE SHARES (FILE 333-21797 - FEB 14) (NEW ISSUE)

S-8 CHECKFREE CORP \GA\, 4411 EAST JONES BRIDGE RD, NORCROSS, GA 33092
(614) 825-3000 - 2,369,300 (\$34,651,013) COMMON STOCK (FILE 333-21799 -
FEB 14) (BR. 6)

S-8 WASTEMASTERS INC, 11940 COMAN RD, WALDRON, MI 49288 (517) 286-6555 -
2,000,000 (\$531,600) COMMON STOCK (FILE 333-21801 - FEB 14) (BR 2)

S-3 AEROFLEX INC, 35 S SERVICE RD, PLAINVIEW, NY 11803 (516) -75-2-23 -
275,000 (\$1,204,500) COMMON STOCK. (FILE 333-21803 - FEB 14) (BR 6)

S-8 CHEVRON CORP, 575 MARKET STREET, SAN FRANCISCO, CA 94105 ((41) 5) -894-
- 2,191,750 (\$150,000,000) COMMON STOCK (FILE 333-21805 - FEB 14)
(BR 4)

S-8 CHEVRON CORP, 575 MARKET STREET, SAN FRANCISCO, CA 94105 ((41) 5) -894-
- 1,095,890 (\$75,000,000) COMMON STOCK (FILE 333-21807 - FEB 14)
(BR 4)

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
ADVANCED MAMMOGRAPHY SYSTEMS INC	DE				X	X		X			02/06/97	
ADVANTA CREDIT CARD MASTER TRUST II	DE				X	X					02/18/97	
ADVANTA NATIONAL BANK USA /PA/					X	X					02/18/97	
AIM GROUP INC	DE				X						02/20/97	
ALASKA AIR GROUP INC	DE				X						02/20/97	
ALASKA AIRLINES INC	AK				X						02/20/97	
ALFA CORP	DE				X						02/13/97	
ALLEGHENY TELEDYNE INC	DE				X						12/31/96	
ALLIED WASTE INDUSTRIES INC	DE				X	X					09/17/96	AMEND
ALLIED WASTE INDUSTRIES INC	DE				X	X					02/19/97	
ALLIEDSIGNAL INC	DE							X			02/12/97	
ALLMERICA FINANCIAL CORP	DE				X	X					02/19/97	
ALLMERICA PROPERTY & CASUALTY COMPANIES INC	DE				X	X					02/19/97	
ALPHARMA INC	DE	X									02/10/97	
AMRESCO INC	DE				X	X					02/20/97	
AMRESCO RES SC CORP AMR RS SE CP MT LN TR 1996-2	NY				X	X					12/31/96	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-1	NY				X	X					12/31/96	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-3	NY				X	X					12/31/96	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1996-4	NY				X	X					12/31/96	
ANALYSIS & TECHNOLOGY INC	CT				X						01/12/97	
ANTARES RESOURCES CORP	NY							X			02/10/97	
ANTEC CORP	DE		X			X					02/06/97	
ANTHONY C R CO	OK				X						02/19/97	
APACHE MEDICAL SYSTEMS INC	DE				X		X				02/20/97	
APPLIED CELLULAR TECHNOLOGY INC	MO		X				X				01/31/97	
BANGOR HYDRO ELECTRIC CO	ME				X						02/19/97	
BANPONCE CORP	PR				X	X					02/19/97	
BAR TECHNOLOGIES INC								X			02/14/97	
BERGER HOLDINGS LTD	PA		X				X				02/07/97	
BIG SKY TRANSPORTATION CO	MT	X									02/19/97	
BOYD GAMING CORP	NV						X				12/05/96	AMEND
CADIZ LAND CO INC	DE	X									02/14/97	
CAPITA PREFERRED FUNDING L P	DE				X		X				02/12/97	
CAPITA PREFERRED TRUST	DE				X		X				02/12/97	
CARBIDE GRAPHITE GROUP INC /DE/	DE				X						02/13/97	
CENTENNIAL TECHNOLOGIES INC	DE				X	X					02/19/97	
CERUS CORP	DE				X	X					02/13/97	
CHANNEL I INC	NV				X			X			02/03/97	
CIENA CORP	DE				X	X					02/19/97	
CNL INCOME FUND XVII LTD	FL		X				X				12/27/96	
COLLINS & AIKMAN CORP	DE				X						02/20/97	
COLONELS INTERNATIONAL INC	MN				X	X					02/20/97	
COMMUNITY CAPITAL CORP /SC/	SC				X	X					02/11/97	
CORUS BANKSHARES INC	MN				X	X	X				02/12/97	
COTTON VALLEY RESOURCES CORP	A6	X									12/31/96	
CS FIRST BOSTON MORTGAGE SECURITIES CORP /DE/	DE		X				X				12/20/96	
DART GROUP CORP	DE	X					X				02/06/97	
DEAN WITTER DISCOVER & CO	DE				X	X					02/20/97	
DENSE PAC MICROSYSTEMS INC	CA				X						02/06/97	
DESTEC ENERGY INC	DE				X	X					02/17/97	
DONNKENNY INC	DE				X	X					01/24/97	
DOWNEY FINANCIAL CORP	DE				X	X					02/07/97	
DRYPERS CORP	DE						X	X			02/04/97	
DYNAMIC ASSOCIATES INC	NV						X				02/18/97	AMEND
DYNAMIC ASSOCIATES INC	NV						X				02/19/97	AMEND

NAME OF ISSUER	STATE CODE	8K ITEM NO									DATE COMMENT	
		1	2	3	4	5	6	7	8	9		
EQCC HOME EQUITY LOAN TRUST 1995-4	DE					X	X				01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-A	DE					X	X				01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-1	DE					X	X				01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-2	DE					X	X				01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-3	DE					X	X				01/15/97	
EQCC HOME EQUITY LOAN TRUST 1996-4	DE					X	X				01/15/97	
EQUITABLE RESOURCES INC /PA/	PA					X					02/20/97	
FARM FAMILY HOLDINGS INC	DE					X					12/31/96	
FIFTH THIRD BANK AUTO TRUSTS	OH			X							01/31/97	
FIRST DEPOSIT MASTER TRUST						X					02/18/97	
FIRST DEPOSIT NATIONAL BANK						X					02/18/97	
FIRST SAVINGS FINANCIAL CORP	NC					X					02/19/97	
FIRSTPLUS INVESTMENT CORP	NV						X				02/10/97	
FIRSTPLUS INVESTMENT CORP	NV					X	X				02/20/97	
FIRSTPLUS INVESTMENT CORP	NV						X				02/20/97	
FIRSTPLUS INVESTMENT CORP	NV						X				02/20/97	
FORD MOTOR CO	DE					X	X				02/19/97	
FORD MOTOR CREDIT CO	DE					X	X				02/19/97	
FORTUNE PETROLEUM CORP	DE					X					01/15/97	
FREEPORT MCMORAN COPPER & GOLD INC	DE					X					02/18/97	
GLEN BURNIE BANCORP	MD			X	X	X					03/31/94	
GOLF TRAINING SYSTEMS INC	DE					X					02/17/97	
GREEN TREE FINANCIAL CORP	MN						X				02/19/97	
GULFWEST OIL CO	TX			X			X				12/05/97	AMEND
HARNISCHFEGGER INDUSTRIES INC	DE					X					02/19/97	
HEALTHSOUTH CORP	DE					X	X				02/18/97	
HECLA MINING CO/DE/	DE					X	X				02/18/97	
HECLA MINING CO/DE/	DE					X	X				02/18/97	
HICKORY TECH CORP	MN					X					02/17/97	
HORIZON CMS HEALTHCARE CORP	DE					X					02/13/97	
IBM CREDIT RECEIVABLES INC	DE					X	X				02/15/97	
IBM CREDIT RECEIVABLES LEASE												
ASSET MASTER TRUST	DE					X	X				02/15/97	
INFONOW CORP /DE	DE						X				12/06/96	AMEND
INFRASTRUCTURE INTERNATIONAL INC /NV	NV	X	X		X	X	X				12/01/96	
INSITUFORM TECHNOLOGIES INC	DE					X	X				02/14/97	
INTERNATIONAL CABLETEL INC	DE					X	X				02/13/97	
INTERNATIONAL LEASE FINANCE CORP	CA						X				02/14/97	
INTERNATIONAL TOURIST ENTERTAINMENT												
CORP	UT			X							02/11/97	
INTEVAC INC	CA					X	X				02/07/97	
IWC RESOURCES CORP	IN					X					12/31/96	
JAKKS PACIFIC INC	DE			X			X				02/21/97	
JAYHAWK ACCEPTANCE CORP	TX			X		X					02/07/97	
KIMBERLY CLARK CORP	DE					X	X				02/20/97	
KLLM TRANSPORT SERVICES INC	DE			X							02/17/97	
LA GEAR INC	CA			X							02/18/97	
LONG ISLAND BANCORP INC	DE					X					02/18/97	
MARRIOTT INTERNATIONAL INC	DE					X	X				02/18/97	
MASON OIL CO INC	UT					X					10/14/96	AMEND
MATRIX CAPITAL CORP /CO/	CO					X	X				02/05/97	
MCGRAW-HILL COMPANIES INC	NY					X	X				02/19/97	
MCII HOLDINGS USA INC	DE			X			X				02/18/97	
MCII HOLDINGS USA INC	DE			X			X				02/18/97	AMEND
MEDTRONIC INC	MN					X					02/18/97	
MELLON BANK CREDIT CARD MASTER TRUST						X	X				02/11/97	
MERCURY FINANCE CO	DE					X	X				02/18/97	
MESA INC	TX			X			X				02/07/97	
MID AM INC	OH					X					12/19/97	
MILLENNIUM PHARMACEUTICALS INC	DE			X			X				02/10/97	

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		1	2	3	4	5	6	7	8	9		
MINE SAFETY APPLIANCES CO	PA				X	X					02/10/97	
MINISTRY PARTNERS INVESTMENT CORP	CA				X	X					12/31/96	AMEND
MOBILEMEDIA COMMUNICATIONS INC	DE				X						02/19/97	
MOBILEMEDIA CORP	DE				X						02/19/97	
MORGAN STANLEY GROUP INC /DE/	DE				X	X					02/20/97	
MUSIC TONES LTD	CO				X	X					02/20/97	
NATURAL HEALTH TRENDS CORP	FL	X									02/19/97	
NEWMONT MINING CORP	DE				X	X					02/20/97	
NGC CORP	DE				X	X					02/17/97	
NORRELL CORP	GA		X			X					12/08/96	AMEND
NTS PROPERTIES PLUS LTD	FL				X						02/17/97	
ONEIDA LTD	NY		X								02/12/97	
OPTIMUMCARE CORP /DE/	DE				X	X					02/13/97	
PACIFIC GAS & ELECTRIC CO	CA					X					02/19/97	
PATLEX HOLDINGS INC	PA				X	X					02/18/97	
PEASE OIL & GAS CO /CO/	NV				X	X					02/04/97	
PETHEALTH SYSTEMS INC	CO		X		X						02/10/97	
PG&E CORP	CA					X					02/19/97	
POMEROY COMPUTER RESOURCES INC	DE	X									01/05/97	
PREISS BYRON MULTIMEDIA CO INC	NY					X	X				02/05/97	
PRIMEX TECHNOLOGIES INC	VA				X	X					02/04/97	AMEND
PRO DEX INC	CA		X								02/20/97	
PROFESSIONAL BENEFITS INSURANCE CO	TX				X	X					02/14/97	
PROTOSOURCE CORP	CA					X					02/20/97	AMEND
PROVIDIAN NATIONAL BANK					X						02/18/97	
QUAKER CHEMICAL CORP	PA				X	X					02/13/97	
QUEEN SAND RESOURCES INC	DE		X			X					02/20/97	
RAMTRON INTERNATIONAL CORP	DE				X	X					02/10/97	
READING & BATES CORP	DE					X					02/19/97	
REDWOOD EMPIRE BANCORP	CA				X						02/19/97	
RENAISSANCE COSMETICS INC /DE/	DE					X					12/06/96	AMEND
RENAISSANCE COSMETICS INC /DE/	DE					X					02/07/97	
RENAISSANCERE HOLDINGS LTD					X	X					02/05/97	
RENTECH INC /CO/	CO				X						02/18/97	
RHODES INC	GA					X					12/31/96	AMEND
RINI REGO SUPERMARKETS INC	OH	X									01/11/97	
RISER FOODS INC /DE/	DE	X									01/11/97	
SEAFIELD CAPITAL CORP	MO				X						02/13/97	
SECURITY CAPITAL PACIFIC TRUST	MD				X	X					02/20/97	
SERVICEMASTER LTD PARTNERSHIP	DE				X	X					02/18/97	
SERVICEMASTER LTD PARTNERSHIP	DE				X	X					02/18/97	
SILGAN HOLDINGS INC	DE				X						02/20/97	
SMT HEALTH SERVICES INC	DE				X						02/05/97	
SOLAR MATES INC	NY	X	X	X	X	X					02/11/97	
STANDARD MANAGEMENT CORP	IN					X					02/19/97	AMEND
STANDARD MANAGEMENT CORP	IN				X						02/19/97	
STANLEY WORKS	CT				X	X					02/19/97	
STARWOOD LODGING CORP	MD	X				X					02/14/97	
STARWOOD LODGING TRUST	MD	X				X					02/14/97	
STYLES ON VIDEO INC	DE	X									02/04/97	
TCF FINANCIAL CORP	DE				X	X					02/14/97	
TECH ELECTRO INDUSTRIES INC/TX	TX	X				X	X				02/10/97	
TELCO SYSTEMS INC /DE/	DE				X	X					02/19/97	
TELEPORT COMMUNICATIONS GROUP INC	DE				X						02/04/97	
TIREX AMERICA INC	DE					X	X				02/05/97	
TOLLYCRAFT YACHT CORP	NV	X	X	X	X	X					12/09/96	AMEND
TRIDENT ROWAN GROUP INC	MD	X									02/12/97	AMEND
TRUSTCO BANK CORP N Y	NY				X						02/18/97	
TSX CORP	NV	X				X					02/06/97	
UCFC FUNDING CORP	LA				X	X					02/18/97	
UNC INC	DE				X	X					02/13/97	

NAME OF ISSUER	STATE	BK ITEM NO									DATE COMMENT
	CODE	1	2	3	4	5	6	7	8	9	
USTEL INC	MN								X		08/12/96 AMEND
VERSUS TECHNOLOGY INC	DE		X								01/31/97
VIRGINIA ELECTRIC & POWER CO	VA				X						02/20/97
WHIRLPOOL CORP /DE/	DE				X	X					02/18/97
WOODBURY TELEPHONE CO	CT	X									02/14/97
XCL LTD	DE							X			02/14/97
YOUTH SERVICES INTERNATIONAL INC	MD				X						02/18/97