

SEC NEWS DIGEST

Issue 97-192

October 3, 1997

COMMISSION ANNOUNCEMENTS

LORI RICHARDS TO TESTIFY

Lori Richards, Director of the Office of Compliance Inspections and Examinations, will testify on behalf of the Commission on October 8, 1997, before the House Subcommittee on Financial Institutions and Consumer Credit concerning the Commission's examination oversight of securities firms affiliated with banks. The hearing will begin at 10:00 a.m. in Room 2128 of the Rayburn House Office Building.

CHIEF ACCOUNTANT SELECTS AN INTERNATIONAL PROFESSIONAL ACCOUNTING FELLOW AND IS SEEKING CANDIDATES FOR THREE OTHER PROFESSIONAL ACCOUNTING FELLOW POSITIONS

The Commission's Office of the Chief Accountant recently selected D.J. Gannon of Deloitte & Touche to serve as a Professional Accounting Fellow, in the area of international accounting, for a two year term beginning in October 1997. Currently, Mr. Gannon is a Manager in the national office of Deloitte & Touche LLP in Wilton, Connecticut. Mr. Gannon will join the current Professional Accounting Fellows -- Ms. Donna L. Coalier, formerly of Coopers & Lybrand LLP; Mr. Jeffrey N. Jones, formerly of KPMG Peat Marwick LLP; Mr. Armando Pimentel, formerly of Deloitte & Touche LLP; Mr. Cody L. Smith, formerly of Price Waterhouse LLP; and Mr. Robert Uhl, formerly of Deloitte & Touche LLP.

At the Commission, the newly selected Professional Accounting Fellow will work with the Chief Accountant and will focus primarily on international accounting, reporting, and auditing issues. Significant responsibilities will include reviewing and evaluating proposed international accounting and auditing standards and consulting on interpretive matters relating to the application of non-US generally accepted accounting principles in documents filed with the Commission.

The Commission also announced that it is now accepting applications for three Professional Accounting Fellow positions in the Office of the Chief Accountant. This highly successful program is designed to

provide outstanding opportunities for personal development and career enhancement. During their two year term, Fellows work directly with the Chief Accountant, and are involved in the study and development of rule proposals under the Federal securities laws, liaison with professional accounting standard-setting bodies, and consultation with registrants on accounting and reporting matters. Of the three Fellows who will be selected in early 1998, the Chief Accountant would like to select one individual with both a background in accounting for financial instruments and experience with financial institutions other than banks, such as insurance companies. In addition, familiarity with accounting for business combinations, stock compensation, and consolidations enhances an applicant's qualifications.

Applicants should have a minimum of eight years' experience in public accounting or its equivalent, with at least two years as a manager. They should be thoroughly familiar with technical accounting and auditing literature as well as with current issues confronting the profession.

Applicants are required to submit background information and an eight- to ten-page essay on a current accounting or auditing issue of interest to the applicant and the Commission staff. They must submit a resume or a completed Standard Form 171, "Personnel Qualification Statement," and should include at least two letters of recommendation from non-relatives. Applications must be submitted by December 31. Application procedures are available from the Office of the Chief Accountant, US Securities and Exchange Commission, Mail Stop 11-3, 450 Fifth Street, N.W., Washington, D.C. 20549. Inquiries should be addressed to Robert Uhl in the Office of the Chief Accountant at (202) 942-4400.

The Commission's policy of affording equal employment opportunity to all interested candidates will be followed. (Press Rel. 97-87)

ENFORCEMENT PROCEEDINGS

COURT AWARDS \$7.8 MILLION IN SEC v. KS RESOURCES, ET AL.

On September 25, the United States District Court for the Central District of California entered an Order Granting Plaintiff Securities and Exchange Commission's Motion for Summary Judgment Against KS Resources and Weststar Exploration, Inc.; Final Judgment of Permanent Injunction and Other Relief which permanently enjoined KS Resources (KS) and Weststar Exploration, Inc. (Weststar) from violating the registration and antifraud provisions of the securities laws. The Court ordered KS to pay disgorgement of \$3,292,980 and prejudgment interest of \$321,941.09 and Weststar to pay disgorgement of \$3,861,004 and prejudgment interest of \$377,474.45, totalling \$7,853,399.54.

The Commission's complaint alleged that KS, Weststar, and other defendants perpetrated a Ponzi-like scheme when they fraudulently sold oil and gas limited partnerships from May 1993 through December 19, 1995. The Commission further alleged that the fraudulent scheme raised approximately \$34,934,000 from investors, many of whom are elderly. The Court found that KS acted as general partner for 27 of the 29 limited partnerships and that Weststar acted as the operator for the 29 limited partnerships. [SEC v. KS Resources, et al., Civil Action No. 95-8608 WDK, AJWx, C.D. Cal.] (LR-15525)

JOHN BRINK, DEFENDANT IN A SEC ACTION, INDICTED ON STATE FELONY CHARGES

On September 26, John Patrick Brink was indicted by a grand jury in Harris County, Texas, on two counts of securities fraud and two counts of misapplication of fiduciary funds. Brink was charged with failure to disclose material information to investors who purchased units in ventures sponsored by Energy Service Co., Inc., including, among other things, information that investors' funds were used for purposes unrelated to those for which they had invested, and that the company had insufficient funds to pay back investment funds owed to previous investors.

The indictments are based on activities alleged against Brink in a civil action brought by the Commission on March 27, 1997, against Enserco, Inc., d/b/a Energy Service Company, Brink, Anthony J. Leo and Frank Bravo, Jr. The Commission's complaint alleges, among other things, that the defendants raised approximately \$3.6 million from investors for the purpose of purchasing oil field equipment and pipe. Enserco was to resell the equipment and return a portion of the profits to investors. In fact, according to the complaint, Brink operated an undisclosed "Ponzi" scheme whereby monies contributed by new investors were paid as purported profits to previous investors. Further, the complaint alleges that Brink misappropriated investors' funds. The Commission's action is continuing. [State of Texas v. John Patrick Brink, CF# 97-1233, Harris County District Court No. 208] (LR-15526)

INVESTMENT COMPANY ACT RELEASES

VARIABLE ACCOUNT SIX

An order has been issued under Section 8(f) of the Investment Company Act declaring that Variable Account Six of Anchor National Life Insurance Company has ceased to be an investment company. (Rel. IC-22838 - October 2)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

The Commission is publishing notice of a proposed rule change by the Chicago Board Options Exchange that has become effective pursuant to Section 19(b)(3)(A) of the Securities Exchange Act of 1934 (SR-CBOE-97-47). The proposed rule change relates to the CBOE's assessment of Exchange fees that are charged when a person submits a bid to receive an Option Trading Permit (OTP) from the OTP lease pool. Publication of the notice in the Federal Register is expected during the week of October 6. (Rel. 34-39179)

PROPOSED RULE CHANGES

The Boston Stock Exchange filed a proposed rule change (SR-BSE-97-04) relating to stop order and stop limit order activation criteria for off-exchange transactions. Publication of the proposal is expected in the Federal Register during the week of October 6. (Rel. 34-39187)

The National Association of Securities Dealers filed a proposed rule change (SR-NASD-97-71) containing amendments to the Plan of Allocation and Delegation of Functions by the NASD to Subsidiaries; the revised Certificates of Incorporation for the NASD and its subsidiaries, NASD Regulation and Nasdaq; and the by-laws for these entities. The changes to the corporate documents reflect, among other things, proposed changes to the corporate structure of the NASD and its subsidiaries. Publication of the proposal is expected in the Federal Register during the week of October 6. (Rel. 34-39175)

WITHDRAWALS SOUGHT

A notice has been issued giving interested persons until October 23 to comment on the application of Apollo Eye Group to withdraw its Common Stock, \$0.01 Par Value and Redeemable Warrants, from listing and registration on the Boston Stock Exchange. (Rel. 34-39182)

A notice has been issued giving interested persons until October 23 to comment on the application of Mid-Atlantic Realty Trust to withdraw its Common Shares of Beneficial Interest Par Value \$.01 and 7.625% Convertible Subordinated Debentures, due 2003, from listing and registration on the American Stock Exchange. (Rel. 34-39183)

A notice has been issued giving interested persons until October 23 to comment on the application of Anicom, Inc. to withdraw its Common Stock, \$.001 Par Value, from listing and registration on the Chicago Stock Exchange. (Rel. 34-39184)

A notice has been issued giving interested persons until October 23 to comment on the application of Scudder Spain and Portugal Fund, Inc. to withdraw its Common Stock, \$0.01 Par Value, from listing and registration on the American Stock Exchange. (Rel. 34-39185)

WITHDRAWAL GRANTED

An order has been issued granting the application of Equisure, Inc. to withdraw from listing and registration its Common Stock, \$.001 Par Value, on the American Stock Exchange. (Rel. 34-39186)

SIGNIFICANT NO-ACTION, EXEMPTIVE AND INTERPRETIVE LETTERS

The following is a list of significant no-action, exemptive and interpretative letters recently issued by the Division of Investment Management. 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, D.C. 20549, or by making a request in person at the Public Reference Room, 450 Fifth Street, N.W., Room 1024, Washington, D.C., stating the name of the subject company, the Act and the Section of the Act to which it relates and the public availability date.

<u>COMPANY</u>	<u>ACT/SECTION/RULE OR RELEASE</u>	<u>DATE MAILED</u>	<u>PUBLIC AVAILABILITY</u>
American International Group, Inc.	ICA'40, Section 9(a)	7/18/97	7/18/97
Franklin Templeton Group of Funds	ICA'40, Section 15(a)	7/23/97	7/23/97
The Eaton Vance Group of Investment Companies	ICA'40, Section 17(a), Rule 17a-8	7/25/97	7/25/97
INVESCO	ICA'40, Section 15(a)	8/5/97	8/5/97
LNC Equity Sales Corporation	IAA'40, Rule 204-2(a)(12)	8/8/97	8/8/97
Cambiar Investors, Inc.	IAA'40, Section 206(4), Rule 206(4)-1(a)(1), Rule 206(4)-1(a)(5)	8/28/97	8/28/97
Colorado Prepaid Tuition Fund by the Colorado Student Obligation Bond Authority	ICA'40, Section 2(b), IAA'40, Section 202(b), 1934 Act, Sections 3(d), 3(a)(29), 1933 Act, Section 3(a)(2), 1939 Act Section 304(a)(4)(A)	9/12/97	9/12/97

address: <public info @ sec>. In most cases, this information is also available on the Commission's website <www sec.gov>.

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT	
		1	2	3	4	5	6	7	8	9			
ADVANTA HOME EQUITY LOAN TRUST 1996 -4						X	X					08/31/97	
ADVEST GROUP INC	DE					X						09/30/97	
AEROQUIP-VICKERS INC	OH					X	X					09/30/97	
AIRCOA HOTEL PARTNERS L P	DE					X						10/01/97	
ALCO CAPITAL RESOURCE INC	DE					X	X					09/26/97	
ALLIED CAPITAL LENDING CORP	MD					X						09/26/97	
AMERICA SERVICE GROUP INC /DE	DE					X	X					10/01/97	
AMERICAN ARCHITECTURAL PRODUCTS CORP P	DE							X				03/14/97	AMEND
AMERICAN REAL ESTATE INVESTMENT CORP P	MD		X					X				09/26/97	
AMERICAN RESOURCES OF DELAWARE INC	DE							X	X			09/30/97	
AMERICAN SOUTHWEST FINANCIAL SECURITIES CORP	AZ	X										09/25/97	
AMERICAN UNITED GLOBAL INC	DE					X						09/30/97	
AMERICAN WASTE SERVICES INC	OH					X						09/26/97	
AMERITRADE HOLDING CORP	DE					X	X					09/03/97	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1997-1	NY					X	X					09/25/97	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1997-3	DE		X					X				09/17/97	
AMRESCO RESIDENTIAL SECURITIES CORP MORT LOAN TRUST 1997-3	DE		X					X				09/17/97	
AMRESCO RESIDENTIAL SECURITIES CORP MORTGAGE LOAN TR 1997-2	NY					X	X					09/25/97	
ARCADIA FINANCIAL LTD	MN							X				07/31/97	
ASSET SECURITIZATION CORP SERIES 19 97-D5	DE					X	X					10/01/97	
ASSISTED LIVING CONCEPTS INC	NV					X						09/08/97	
ASTRO COMMUNICATIONS INC	OK					X						09/30/97	
BANK OF AMERICA FSB/CA						X						07/31/97	
BANK OF AMERICA FSB/CA						X						08/31/97	
BANKAMERICA CORP	DE					X						10/01/97	
BANKAMERICA MORTGAGE SECURITIES INC	DE					X	X					10/01/97	
BANKBOSTON MARINE ASSET BACKED TRUST T 1997-1	DE					X	X					09/15/97	
BANKBOSTON MARINE ASSET BACKED TRUST T 1997-1	DE					X	X					09/15/97	
BANKBOSTON RECREATIONAL VEHICLE ASSET ET BACKED TRUST 1997-1	DE					X	X					09/15/97	
BANKBOSTON RECREATIONAL VEHICLE ASSET ET BACKED TRUST 1997-1	DE					X	X					09/15/97	
BCAM INTERNATIONAL INC	NY		X			X	X					09/22/97	
BESICORP GROUP INC	NY		X									09/23/97	
BIBB CO /DE	DE					X	X					10/02/97	
BIOJECT MEDICAL TECHNOLOGIES INC	OR					X						03/31/97	
BIOMAGNETIC TECHNOLOGIES INC	CA					X	X					09/26/97	
BRADLEES INC	MA					X						09/24/97	
CALDERA TECHNOLOGIES CORP			X					X				08/20/97	
CANADA SOUTHERN PETROLEUM LTD	CT					X	X					10/01/97	
CAPITAL ADVISORS ACQUISITION CORP	DE		X					X				07/23/97	
CERULEAN COMPANIES INC	GA					X						09/03/97	
CHEMTRAK INC/DE	DE					X	X					09/25/97	
CHESAPEAKE ENERGY CORP	OK					X	X					09/19/97	
CHILDRENS BROADCASTING CORP	MN					X	X					09/30/97	AMEND

NAME OF ISSUER	STATE		8K ITEM NO.									DATE	COMMENT
	CODE		1	2	3	4	5	6	7	8	9		
CHOICE HOTELS FRANCHISING INC	DE					X	X	X				09/16/97	
CHOICE HOTELS INTERNATIONAL INC	DE					X	X	X				09/16/97	
CIGNA CORP	DE					X	X					10/01/97	
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 B	DE							X				09/25/97	
CITYSCAPE HOME EQUITY LOAN TRUST SE RIES 1997 C	DE							X				09/25/97	
CITYSCAPE HOME LOAN OWNER TRUST 199 7-1								X				09/25/97	
CITYSCAPE HOME LOAN OWNER TRUST 199 7-2	DE							X				09/25/97	
CITYSCAPE HOME LOAN OWNER TRUST 199 7-3	DE							X				09/25/97	
CMC SECURITIES CORP II	DE						X	X				08/25/97	
COMMUNITY SAVINGS BANKSHARE INC		X						X				09/30/97	
CONCENTRA MANAGED CARE INC	DE						X	X				09/29/97	
CONTINENTAL INVESTMENT CORP /GA/ COST PLUS INC/CA/	GA	X										09/17/97	
CREST REAL ESTATE EQUITIES CO	MD						X	X				09/30/97	
CTG RESOURCES INC	CT						X	X				10/01/97	
D & K WHOLESALE DRUG INC/DE/	DE						X					09/30/97	
DECKERS OUTDOOR CORP	DE						X					09/22/97	
DIATIDE INC	DE						X	X				09/23/97	
DIGITAL PRODUCTS CORP	FL				X							09/13/97	
EASTERN AIR LINES INC	DE				X							08/31/97	
EASTERN UTILITIES ASSOCIATES	MA	X										10/01/97	
ECOLAB INC	DE						X	X				10/02/97	
ELECTRO RENT CORP	CA						X	X				09/22/97	
ENTERGY CORP /DE/	DE						X					09/23/97	
EQUIVANTAGE HOME EQUITY LOAN TRUST SERIES 1997-01	NY							X				09/25/97	
EXECUTIVE TELECARD LTD	DE						X					07/24/97	
FALCON CLASSIC CABLE INCOME PROPERT IES LP	CA						X					09/02/97	
FAMILY STEAK HOUSES OF FLORIDA INC	FL	X										10/02/97	
FEDERAL REALTY INVESTMENT TRUST	DC						X	X				03/05/97	
FEDERATED PURCHASER INC	NY						X	X				10/01/97	
FGIC SECURITIES PURCHASE INC	DE						X	X				09/30/97	
FIRST CENTRAL FINANCIAL CORP	NY						X	X				07/09/97	
FIRST COLORADO BANCORP INC	CO						X	X				09/30/97	
FIRST MIDWEST BANCORP INC	DE						X					10/02/97	
FIRST ROBINSON FINANCIAL CORP	DE								X			09/09/97	
FIRST SAVINGS FINANCIAL CORP	NC						X	X				09/26/97	
FORTUNE BRANDS INC	DE						X	X				09/30/97	
FRONTIER AIRLINES INC /CO/	CO						X	X				09/29/97	
GLEASON CORP /DE/	DE							X				08/14/97	AMEND
GOLDEN BOOKS FAMILY ENTERTAINMENT I NC	DE						X	X				09/26/97	
GOLF TECHNOLOGY HOLDING INC	ID						X	X				08/28/97	
GREEN TREE FINANCIAL CORP	DE						X	X				09/16/97	
GS FINANCIAL PRODUCTS US LP							X	X				08/28/97	
HALLIBURTON CO	DE						X	X				09/30/97	
HS RESOURCES INC	DE						X	X				10/01/97	
ICO INC	TX							X				07/21/97	AMEND
IDEC PHARMACEUTICALS CORP / DE	DE						X	X				09/04/97	
IKON OFFICE SOLUTIONS INC	OH						X	X				09/26/97	
IMCO RECYCLING INC	DE						X	X				09/18/97	
IMMUNEX CORP /DE/	DE						X	X				09/25/97	
IMN FINANCIAL CORP	DE					X		X	X			09/15/97	
INTERLEAF INC /MA/	MA						X	X				09/30/97	

NAME OF ISSUER	STATE		8K ITEM NO.									DATE	COMMENT
	CODE		1	2	3	4	5	6	7	8	9		
INTERLINK ELECTRONICS	CA								X	X		09/22/97	
IRON MOUNTAIN INC /DE	DE					X	X					10/01/97	
IRVINE APARTMENT COMMUNITIES L P	DE						X					09/25/97	
JAVA CENTRALE INC /CA/	CA					X						09/30/97	
KAPSON SENIOR QUARTERS CORP	DE					X	X					10/02/97	
KARA INTERNATIONAL INC	NV	X				X						09/16/97	
KEY ENERGY GROUP INC	MD					X	X					09/25/97	
KITTY HAWK INC	DE		X				X					09/17/97	
LEUCADIA NATIONAL CORP	NY					X	X					09/30/97	
LINCOLN INTERNATIONAL CORP	KY					X						07/10/97	
LOTUS PACIFIC INC	DE		X									10/01/97	AMEND
LUBRIZOL CORP	OH		X									09/22/97	
MARSHALL INDUSTRIES	CA					X	X					09/18/97	
MEDIC COMPUTER SYSTEMS INC	NC					X						10/01/97	
MEDIZONE INTERNATIONAL INC	NV		X									09/10/97	
MELLON BANK PREMIUM FINANCE LOAN MA STER TRUST						X	X					08/31/97	
MERRILL LYNCH MORTGAGE INVESTORS IN C	DE		X									09/18/97	
METALS USA INC	DE		X				X					09/26/97	
METLIFE CAPITAL EQUIPMENT LOAN TRUS TS	DE					X	X					09/22/97	
MICRON ELECTRONICS INC	MN						X					07/18/97	AMEND
NEOSE TECHNOLOGIES INC	DE					X	X					09/17/97	
NETPLEX GROUP INC	NY					X						09/23/97	
NEW CENTURY ASSET BACKED FLOAT RATE CERT SERIES 1997-NC4	DE					X	X					09/30/97	
NEW ENGLAND LIFE PENSION PROPERTIES	MA		X				X					09/18/97	
NEW ENGLAND LIFE PENSION PROPERTIES	MA		X				X					09/18/97	
II													
NEWFIELD EXPLORATION CO /DE/	DE					X						09/30/97	
NORWEST AUTO RECEIVABLES CORP	DE						X					09/15/97	
OIL CITY PETROLEUM INC	TX	X	X				X					09/02/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OLYMPIC RECEIVABLES FINANCE CORP	DE					X	X					09/05/97	
OMEGA ENVIRONMENTAL INC	DE		X			X	X					09/30/97	
ORBITAL SCIENCES CORP /DE/	DE									X		09/16/97	
ORIENTAL FINANCIAL GROUP INC	PR					X	X					10/01/97	
PACKAGING PLUS SERVICES INC	NV		X									09/17/97	
PARKWAY PROPERTIES INC	MD					X	X					09/30/97	
PEOPLES HERITAGE FINANCIAL GROUP IN C	ME					X	X					10/01/97	
PEREGRINE SYSTEMS INC	DE		X				X		X			10/02/97	
PIONEER NATURAL RESOURCES CO	DE					X	X					09/03/97	
POORE BROTHERS INC	DE					X	X					09/17/97	
QUARTERDECK CORP	DE					X	X					09/30/97	
REGAL CINEMAS INC	TN					X	X					10/02/97	
REGENT BANCSHARES CORP	NJ					X		X				09/24/97	
RENTECH INC /CO/	CO					X						04/01/97	
RESURGENCE PROPERTIES INC	MD					X	X					09/26/97	
REYNOLDS DEBBIE HOTEL & CASINO INC	NV					X						10/01/97	
REYNOLDS DEBBIE HOTEL & CASINO INC	NV					X						10/01/97	
RISCORP INC	FL					X						09/18/97	
ROCKY MOUNTAIN INTERNET INC	DE					X						09/17/97	
SALOMON BR MOR SEC VII INC NEW CEN AST BCK FL RT CE 1997 NC2	DE					X	X					06/30/97	

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	CODE		1	2	3	4	5	6	7	8	9		
SALOMON BR MOR SEC VII INC NEW CEN AST BCK FL RT CE 1997 NC2	DE						X	X				09/30/97	
SALOMON BROS MORT SEC VII INC AST B K FL RTE CER SE 1997-LB1	NY								X			09/25/97	
SALOMON BROS MORT SEC VII INC AST B K FL RTE CER SE 1997-NC1	DE					X	X					03/31/97	
SALOMON BROS MORT SEC VII INC AST B K FL RTE CER SE 1997-NC1	DE					X	X					09/30/97	
SALOMON BROTHERS MORT SEC VII INC A SST BACK CERT SE 1997-NC3	DE					X	X					09/30/97	
SECURITY CAPITAL GROUP INC/ SOCKET COMMUNICATIONS INC	MD					X	X					09/29/97	
SONIC ENVIRONMENTAL SYSTEMS INC	DE			X				X				10/01/97	
SOURCE ONE MORTGAGE SERVICES CORP	DE							X				09/24/97	
SOURCE ONE MORTGAGE SERVICES CORP	DE							X				09/25/97	
SOUTHERN PACIFIC SEC ASS CORP MORT LN ASS BK PAS THR CERT SE	NY							X				09/25/97	
SOUTHERN PACIFIC SECURED ASSETS CORP P	CA							X				09/25/97	
STERIS CORP	OH		X					X				09/17/97	
STRUCTURED ASSET SECURITIES CORP SE RIES 1996-5	NY							X				09/25/97	
SUMMIT MEDICAL SYSTEMS INC /MN/	MN		X					X				09/17/97	
TAMBORIL CIGAR CO	DE					X	X					09/23/97	
TCC INDUSTRIES INC	TX		X					X				09/19/97	
TCSI CORP	NV	X										12/31/97	
TECHNICLONE CORP/DE/	CA		X		X	X						05/12/97	AMEND
TELTREND INC	DE		X					X				09/18/97	
TERA COMPUTER CO \WA\	WA					X						09/24/97	
TRI VALLEY CORP	DE					X						10/02/97	
US AIRWAYS GROUP INC	DE	X										10/01/97	
US AIRWAYS INC	DE	X										10/01/97	
VARIAN ASSOCIATES INC /DE/	DE					X	X					06/09/95	
VISUAL DATA CORP	FL				X		X					10/01/97	
VSI HOLDINGS INC	TX	X										09/30/96	
WALLACE COMPUTER SERVICES INC	DE					X						09/30/97	
WASATCH PHARMACEUTICAL INC	UT								X			09/24/97	
WESTELL TECHNOLOGIES INC	DE					X						09/29/97	
WESTERN BANCORP	CA					X	X					10/03/97	
WESTINGHOUSE ELECTRIC CORP	PA					X	X					10/01/97	
WHX CORP	DE							X				09/30/97	
WINDSOR PARK PROPERTIES 3	CA	X										09/19/97	
WINDSOR PARK PROPERTIES 4	CA	X										09/19/97	
WINDSOR PARK PROPERTIES 5	CA	X										09/19/97	
WINDSOR PARK PROPERTIES 6	CA	X										09/19/97	
WINDSOR PARK PROPERTIES 7	CA	X										09/19/97	
WINDSOR REAL ESTATE INVESTMENT TRUS T 8	CA	X										09/19/97	
WORLD AIRWAYS INC /DE/	DE		X					X				09/18/97	
WORLD OMNI 1997 A AUTOMOBILE LEASE SECURITIZATION TRUST	IL	X										08/31/97	
WORLDCOM INC /GA/	GA					X	X					10/01/97	
3 D SYSTEMS CORP	DE		X									09/22/97	