

SEC NEWS DIGEST

Issue 97-242

December 17, 1997

ENFORCEMENT PROCEEDINGS

WARREN RAWLS, CPA, REINSTATED TO PRACTICE AS AN ACCOUNTANT BEFORE THE COMMISSION

Pursuant to Rule 102(e)(5) of the Commission's Rules of Practice, Warren L. Rawls, a Certified Public Accountant, has applied for and been granted reinstatement of his privilege to practice before the Commission as an accountant responsible for preparing or reviewing the financial statements of a public company to be filed with the Commission. Mr. Rawls, who was suspended from Commission practice as an accountant on June 27, 1995, pursuant to a settled proceeding, has represented that he has complied with the terms of his suspension. He has also represented, as provided for in his suspension order, that he will have any financial statements prepared by him or under his direction that will be filed with the Commission, reviewed by the independent audit committee of any company with which he is or will be associated, or in some other manner acceptable to the Commission. Mr. Rawls' reinstatement is effective immediately. (Rel. 34-39447; AAE Rel. 995; File No. 3-8738)

TEMPORARY RESTRAINING ORDER ISSUED AGAINST NORTH CAROLINA ENTITY AND REPRESENTATIVES IN ACTION INVOLVING SALE OF FICTITIOUS JAPANESE TREASURY BONDS

The Commission today announced that on December 12 it filed an amended complaint and obtained emergency relief in a pending action involving the offer to sell forged and fictitious treasury bonds purportedly issued by the government of Japan. Judge Charles Briant issued a temporary restraining order and other relief against Northeast Investment Institution, Inc. (Northeast), a Fayetteville, North Carolina entity and against four representatives of Northeast including Thomas Patrick McGlon (McGlon), president and a director; Daniel Watlington (Watlington), secretary and a director; William Muwwakkill (Muwwakkill), vice-president, treasurer and a director; and Tyrone P. Jones, III (Jones), a "special consultant." The Commission alleged in its complaint that since at least October 1997, the defendants have been engaging in an apparent scheme to defraud U.S. investors through the offer of fraudulent

Japanese treasury bonds in violation of the antifraud provisions, Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities and Exchange Act of 1934 and Rule 10b-5 thereunder. The Commission alleged that Northeast and its representatives have offered for sale as many as 24 treasury bonds purportedly issued by the Japanese government totalling 12 billion yen (approximately [U.S.] \$120 million). The fraudulent bonds were seized by the Federal Bureau of Investigation in October 1997 but the defendants allegedly continued to offer the bonds alleging that 12 replacement bonds had been issued representing the same purported 12 billion yen debt obligation of Japan. The Commission, introducing evidence from the Japanese government, alleges that bonds are not valid obligations of Japan and that Northeast and its representatives have used a fraudulent letter from the Ministry of Finance of Japan purportedly authenticating the bonds.

To prevent Northeast, McGlon, Watlington, Muwwakill, and Jones from continuing to offer these and other securities and potentially selling them to investors, the Commission requested the relief granted by Judge Brieant including a temporary restraining order, an order freezing the bonds, and an order that the defendants tender the instruments to the registry of the Court. Further, the Judge's order requires an accounting from the defendants of all assets, including financial instruments or government bonds, held by the defendants or offered by the defendants for sale or other transfer. In addition to the emergency relief granted today, the Commission seeks civil penalties against the defendants.

The Commission today also announced that Judge Brieant issued a preliminary injunction against the five original defendants in that action who offered to sell forged and fictitious certificates of deposits (CDs) purportedly issued by an Argentinean bank in addition to the fictitious treasury bonds purportedly issued by the government of Japan. Judge Charles Brieant issued the preliminary injunction against Uniglobe Trading Company Inc. (Uniglobe), a Yonkers, New York entity which claims to assist clients in the transfer of financial instruments and commodities; two of its officers, Clint Holland (Holland) and Margaret Laughrin (Laughrin); Moorgreen Holdings Limited (Moorgreen), a Gibraltar company with offices in Spain; and a Moorgreen representative, Raymond Nakachian (Nakachian). The complaint alleged that the defendants have offered for sale at least two, and possibly as many as sixteen, fraudulent CDs of Banco de la Nacion Argentina with stated principal amounts exceeding [U.S.] \$100 million each and a false "certificate of custody deposit (safe keeping receipt)" purportedly issued by Deutsche Bank Argentina S.A. The defendants offered the CDs, due to mature in approximately one year, at substantial discounts from face value, in cash only transactions. The Commission, citing evidence from the Argentinean banks, alleged that the instruments are fraudulent. For additional information, see litigation release number 15568 (November 21, 1997). [SEC v. Uniglobe Trading Company, Inc., et al., 97 Civ. 08659, USDC, SDNY] (LR-15592)

INVESTMENT COMPANY ACT RELEASES

ALLIED CAPITAL CORPORATION, ET AL.

An order has been issued by the Commission on its own motion, under Section 8(f) of the Investment Company Act, declaring that the registrations of Allied Capital Corporation and Allied Capital Lending Corporation have ceased to be in effect as of June 28, 1991, and November 12, 1993, respectively, the dates on which each elected to be regulated as a business development company. (Rel. IC-22940 - December 16)

ALLIED CAPITAL CORPORATION, ET AL.

An order has been issued on an application filed by Allied Capital Corporation, et al. under Sections 6(c), 12(d)(1)(J), 17(b), 57(c), and 57(i) of the Investment Company Act and Rule 17d-1 under the Act, and under Section 12(h) of the Securities Exchange Act of 1934. The order would permit two business development companies (BDCs), a real estate investment trust, and the investment adviser to these entities, to merge into a third BDC. In addition, the order would permit the surviving BDC and its wholly-owned subsidiaries to file reports on a consolidated basis and to engage in certain transactions that would otherwise be permitted if the BDC and its subsidiaries were one company. The order also would permit asset coverage requirements for senior securities issued by the BDC and its BDC subsidiaries to apply on a consolidated basis. Further, the order would permit certain joint transactions between two of the BDC's subsidiaries and two private venture capital partnerships. The requested order would supersede certain prior orders granted to applicants, effective as of the date of the merger. (Rel. IC-22941 - December 16)

CASH ACCUMULATION TRUST, ET AL.

An order has been issued on an application filed by Cash Accumulation Trust, et al. under Section 12(d)(1)(J) of the Investment Company Act exempting applicants from Sections 12(d)(1)(A) and (B) of the Act, under Sections 6(c) and 17(b) of the Act for an exemption from Section 17(a) of the Act, and under Section 17(d) of the Act and Rule 17d-1 under the Act to permit certain joint transactions. The order permits certain registered investment companies to purchase shares of affiliated money market and short-term bond funds for cash management purposes in excess of the limits prescribed in Section 12(d)(1) of the Act. (Rel. IC-22942 - December 16)

UAM FUNDS, INC., ET AL.

An order has been issued on an application filed by UAM Funds, Inc., et al. under Section 12(d)(1)(J) of the Investment Company Act exempting applicants from Section 12(d)(1)(G)(i)(II) of the Act, and

under Sections 6(c) and 17(b) exempting applicants from Section 17(a) of the Act. The order permits a fund of funds relying on Section 12(d)(1)(G) to make direct investments in equity and fixed income securities. The order also permits applicants to redeem shares in-kind under certain circumstances. (Rel. IC-22943 - December 16)

WESTERN RESERVE LIFE ASSURANCE CO. OF OHIO, ET AL.

An order has been issued pursuant to Section 26(b) of the Investment Company Act approving the substitution of securities issued by certain registered management investment companies and held by WRL Series Annuity Account and WRL Series Life Account to support individual flexible premium deferred variable annuity contracts and individual flexible premium variable life insurance policies issued by Western Reserve Life Assurance Co. of Ohio. (Rel. IC-22944 - December 16)

SELF-REGULATORY ORGANIZATIONS

IMMEDIATE EFFECTIVENESS OF PROPOSED RULE CHANGE

A proposed rule change filed by the National Association of Securities Dealers relating to process fees on members that are parties to arbitration proceedings (SR-NASD-97-88) 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 December 15. (Rel. 34-39451)

WITHDRAWAL SOUGHT

A notice has been issued giving interested persons until January 9, 1998, to comment on the application of The Ackerley Group, Inc. to withdraw its Common Stock, \$.01 Par Value, from listing and registration on the American Stock Exchange. (Rel. 34-39452)

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-3 ESC MEDICAL SYSTEMS LTD, YOKNEAM INDUSTRIAL PK, YOKNEAM ISRAEL 20692, L5
00000 (972) 959-9000 - 115,000,000 (\$115,000,000)
FOREIGN GOVERNMENT AND AGENCY DEBT. (FILE 333-8056 - DEC. 09) (BR. 1)

S-1 FIRST SIERRA FINANCIAL INC, TEXAS COMMERCE TOWER, 70TH FLOOR,
600 TRAVIS STREET, HOUSTON, TX 77002 (713) 221-8822 - 3,910,000
(\$72,335,000) COMMON STOCK. (FILE 333-41833 - DEC. 10) (BR. 7)

S-1 IAT MULTIMEDIA INC, BAKER & MACKENZIE, 805 THIRD AVENUE, NEW YORK, NY
10022 - 11,500,000 (\$11,500,000) CONVERTIBLE DEBENTURES AND NOTES.
141,593 WARRANTS, OPTIONS OR RIGHTS. 141,593 (\$1,250,266.19) COMMON STOCK.
(FILE 333-41835 - DEC. 10) (BR. 3)

S-4 CLYDE COMPANIES INC, 1423 DEVONSHIRE DRIVE, SALT LAKE CITY, UT 84108
(801) 582-2783 - 6,938,709 (\$100,750,055) COMMON STOCK. (FILE 333-41837 -
DEC. 10) (BR. 6 - NEW ISSUE)

S-3 INTERAMERICAS COMMUNICATIONS CORP, 1221 BRICKELL AVE, SUITE 26, MIAMI,
FL 33131 (305) 377-6790 - 18,473,603 (\$40,411,006.57) COMMON STOCK. (FILE
333-41839 - DEC. 10) (BR. 2)

S-8 ARISTOTLE CORP, 78 OLIVE ST, NEW HAVEN, CT 06511 (203) 867-4090 -
150,000 (\$722,904) COMMON STOCK. (FILE 333-41841 - DEC. 10) (BR. 2)

S-4 INTERAMERICAS COMMUNICATIONS CORP, 1221 BRICKELL AVE, SUITE 26, MIAMI,
FL 33131 (305) 377-6790 - 150,000,000 (\$150,000,000) STRAIGHT BONDS.
(FILE 333-41843 - DEC. 10) (BR. 2)

S-3 ARISTOTLE CORP, 78 OLIVE ST, NEW HAVEN, CT 06511 (203) 867-4090 -
258,681 (\$1,253,050.70) COMMON STOCK. (FILE 333-41845 - DEC. 10) (BR. 2)

S-8 INTERNATIONAL SPORTS WAGERING INC, 201 LOWER NOTCH ROAD, SUITE 2 B,
LITTLE FALLS, NJ 07424 (973) 256-8181 - 1,474,955 (\$3,971,628)
COMMON STOCK. (FILE 333-41847 - DEC. 10) (BR. 9)

S-3 STATE AUTO FINANCIAL CORP, 518 E BROAD ST, COLUMBUS, OH 43215
(614) 464-5000 - 300,000 (\$8,306,250) COMMON STOCK. (FILE 333-41849 -
DEC. 10) (BR. 1)

S-4 SONAT INC, 1900 FIFTH AVENUE NORTH, BIRMINGHAM, AL 35203 (205) 325-3800
- \$1,044,850,000 COMMON STOCK. (FILE 333-41851 - DEC. 10) (BR. 4)

S-3 OVERSEAS PARTNERS LTD, CRAIG APPIN HOUSE, 8 WESLEY STREET,
HAMILTON 5 BERMUDA, DO (809) 295-0788 - 1,140,000 (\$16,233,600)
COMMON STOCK. (FILE 333-41855 - DEC. 10) (BR. 5)

S-1 HERITAGE BANCORP INC /SC/, 201 W. MAIN STREET, LAURENS, SC 29360
(864) 984-4581 - 4,628,750 (\$69,431,250) COMMON STOCK. (FILE 333-41857 -
DEC. 10) (BR. 7 - NEW ISSUE)

S-8 LAIDLAW ENVIRONMENTAL SERVICES INC, 1301 GERVAIS ST, STE 300, COLUMBIA,
SC 29201 (803) 933-4200 - 6,540,000 (\$27,202,343.75) COMMON STOCK. (FILE
333-41859 - DEC. 10) (BR. 4)

S-8 ECC INTERNATIONAL CORP, 175 STRAFFORD AVE, STE 116, WAYNE, PA 19087
(215) 687-2600 - 75,000 (\$264,843.75) COMMON STOCK. (FILE 333-41861 -
DEC. 10) (BR. 6)

S-8 MECHANICAL TECHNOLOGY INC, 968 ALBANY-SHAKER RD, LATHAM, NY 12110
(518) 785-2211 - 500,000 (\$3,000,000) COMMON STOCK. (FILE 333-41863 -
DEC. 10) (BR. 1)

S-8 TRAVELERS GROUP INC, 388 GREENWICH ST, LEGAL DEPT 20TH FLOOR, NEW YORK,
NY 10013 (212) 816-8000 - 2,150,000 (\$118,518,750) COMMON STOCK. (FILE
333-41865 - DEC. 10) (BR. 1)

S-8 MAXIMUS INC, 1356 BEVERLY RD, MCLEAN, VA 22101 (703) 734-4200 - 500,000
(\$12,020,000) COMMON STOCK. (FILE 333-41867 - DEC. 10) (BR. 7)

S-8 MAXIMUS INC, 1356 BEVERLY RD, MCLEAN, VA 22101 (703) 734-4200 - 100,000
(\$2,404,000) COMMON STOCK. (FILE 333-41869 - DEC. 10) (BR. 7)

S-8 MAXIMUS INC, 1356 BEVERLY RD, MCLEAN, VA 22101 (703) 734-4200 -
1,000,000 (\$24,040,000) COMMON STOCK. (FILE 333-41871 - DEC. 10) (BR. 7)

S-8 CNH HOLDINGS CO, 1999 BROADWAY, SUITE 3235, DENVER, CO 80202
(302) 292-2992 - 550,000 (\$229,009) COMMON STOCK. (FILE 333-41873 -
DEC. 10) (BR. 3)

S-4 COMPASS BANCSHARES INC, 15 SOUTH 20TH ST, P O BOX 10566, BIRMINGHAM, AL
35233 (205) 933-3000 - 350,000 (\$4,531,559) COMMON STOCK. (FILE 333-41875
- DEC. 10) (BR. 7)

S-1 SHOE PAVILION INC, 3200-F REGATTA BLVD., RICHMOND, CA 94804
(510) 970-9775 - 2,070,000 (\$22,770,000) COMMON STOCK. (FILE 333-41877 -
DEC. 10) (BR. 2 - NEW ISSUE)

S-8 INTERNATIONAL FRANCHISE SYSTEMS INC, 6701 DEMOCRACY BLVD STE 300,
C/O PENDERGRAST KIMBERLY, BETHESDA, MD 20817 (301) 897-4870 - 815,000
(\$1,783,220) COMMON STOCK. (FILE 333-41879 - DEC. 10) (BR. 9)

S-8 CELTRIX PHARMACEUTICALS INC, 3055 PATRICK HENRY DR, SANTA CLARA, CA
95054 (408) 988-2500 - 1,500,000 (\$3,093,750) COMMON STOCK. (FILE
333-41883 - DEC. 10) (BR. 1)

S-1 HOPPED BANCORP INC, 2700 FORT CAMPBELL BLVD, HOPKINSVILLE, KY 72240
(502) 885-1171 - 529,000 (\$5,290,000) COMMON STOCK. (FILE 333-41885 -
DEC. 10) (BR. 7)

S-4 TYSON FOODS INC, 2210 W OAKLAWN DR, SPRINGDALE, AR 72762 (501) 290-4000
- 30,569,426 (\$342,188,040.75) COMMON STOCK. (FILE 333-41887 - DEC. 10)
(BR. 2)

S-8 QUAKER CITY BANCORP INC, 7021 GREENLEAF AVE, WHITTIER, CA 90602
(310) 907-2200 - 233,000 (\$5,067,750) COMMON STOCK. (FILE 333-41891 -
DEC. 10) (BR. 7)

S-8 MOORE PRODUCTS CO, SUMNEYTOWN PIKE, SPRING HOUSE, PA 19477
(215) 646-7400 - 50,000 (\$1,703,875) COMMON STOCK. (FILE 333-41893 -
DEC. 10) (BR. 5)

S-8 MOORE PRODUCTS CO, SUMNEYTOWN PIKE, SPRING HOUSE, PA 19477
(215) 646-7400 - 450,000 (\$13,757,513) COMMON STOCK. (FILE 333-41895 -
DEC. 10) (BR. 5)

S-8 UNUM CORP, 2211 CONGRESS ST P612, PORTLAND, ME 04122 (207) 770-4363 -
7,000,000 (\$325,690,298.12) COMMON STOCK. (FILE 333-41897 - DEC. 10)
(BR. 1)

S-8 C H ROBINSON WORLDWIDE INC, 8100 MITCHELL ROAD, #200, EDEN PRAIRIE, MN
55344 (612) 937-8500 - 2,000,000 (\$44,750,000) COMMON STOCK. (FILE
333-41899 - DEC. 10) (BR. 5)

S-3 NATIONAL RV HOLDINGS INC, 3411 N PERRIS BLVD, PERRIS, CA 92571
(909) 943-6007 - 878,151 (\$26,344,530) COMMON STOCK. (FILE 333-41901 -
DEC. 10) (BR. 5)

S-8 TENET HEALTHCARE CORP, 3820 STATE STREET, SANTA BARBARA, CA 93105
(805) 563-7000 - 3,000,000 (\$100,500,000) COMMON STOCK. (FILE 333-41903 -
DEC. 10) (BR. 1)

S-8 NATIONAL RV HOLDINGS INC, 3411 N PERRIS BLVD, PERRIS, CA 92571
(909) 943-6007 - 1,857,750 (\$55,732,500) COMMON STOCK. (FILE 333-41905 -
DEC. 10) (BR. 5)

S-3 TENET HEALTHCARE CORP, 3820 STATE STREET, SANTA BARBARA, CA 93105
(805) 563-7000 - 20,000 (\$670,000) COMMON STOCK. (FILE 333-41907 -
DEC. 10) (BR. 1)

S-1 NUTRACEUTICAL INTERNATIONAL CORP, 1400 KEARNS BOULEVARD, 2ND FLOOR,
PARK CITY, UT 84060 (801) 656-6000 - \$57,500,000 COMMON STOCK. (FILE
333-41909 - DEC. 10) (BR. 1 - NEW ISSUE)

S-8 FIRST LEHIGH CORP, 1620 POND ROAD, ALLENTOWN, PA 18104 (610) 398-6660 -
159,000 (\$709,140) COMMON STOCK. (FILE 333-41911 - DEC. 10) (BR. 7)

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
AMERICAN REALTY TRUST INC	GA	X				X					10/16/97	AMEND
AMERICASBANK CORP		X				X					12/01/97	
APACHE CORP	DE				X	X					12/05/97	AMEND
APACHE CORP	DE				X	X					12/16/97	
APARTMENT INVESTMENT & MANAGEMENT C O	MD	X			X	X					12/15/97	
APPLIED EARTH TECHNOLOGIES INC	CA				X						05/05/97	
APPLIED EARTH TECHNOLOGIES INC	CA				X						08/06/97	
APPLIED EARTH TECHNOLOGIES INC	CA				X						08/06/97	
ARCO CHEMICAL CO	DE				X	X					12/15/97	
AT&T UNIVERSAL CARD MASTER TRUST	DE				X	X					06/17/97	
AT&T UNIVERSAL FUNDING CORP	DE				X	X					06/17/97	
ATLANTIC CENTRAL ENTERPRISES LTD	DO				X	X					07/07/97	
AXIOHM TRANSACTION SOLUTIONS INC	CA					X					10/02/97	AMEND
BAB HOLDINGS INC	IL					X					05/13/97	AMEND
BALCOR EQUITY PENSION INVESTORS IV	IL	X				X					12/16/97	
BARBERS HAIRSTYLING FOR MEN & WOMEN INC	MN				X	X					12/15/97	
BAY APARTMENT COMMUNITIES INC	MD				X	X					12/16/97	
BEAR STEARNS ASSET BACKED SEC INC A MERUS HM EQ LN TR 1997-1	DE				X	X					11/06/97	
BEAR STEARNS ASSET BACKED SECURITIE S INC	DE				X	X					12/15/97	
BONNEVILLE PACIFIC CORP	DE		X		X						02/28/97	
BOSTON PROPERTIES INC	DE				X	X					11/26/97	
BRAZOS SPORTSWEAR INC /DE/	DE	X				X					09/29/97	AMEND
BRT REALTY TRUST	MA				X						12/16/97	
BURNHAM PACIFIC PROPERTIES INC	CA				X	X					11/07/97	
CALENERGY CO INC	DE				X	X					12/11/97	
CALENERGY CO INC	DE				X	X					12/16/97	
CALTON INC	NJ	X				X					12/01/97	
CAPITAL ONE MASTER TRUST	VA				X	X					12/15/97	
CARPENTER TECHNOLOGY CORP	DE	X				X					12/05/97	
CARRAMERICA REALTY CORP	MD					X					12/13/97	
CARRAMERICA REALTY CORP	MD				X	X					12/15/97	
CASA OLE RESTAURANTS INC	TX					X	X				12/11/97	
CHOICE HOTELS INTERNATIONAL INC /DE	DE					X					10/15/97	
CINERGI PICTURES ENTERTAINMENT INC	DE				X	X					12/12/97	
CIRCUIT CITY CREDIT CARD MASTER TRU ST	DE				X	X					12/15/97	
CIT RV TRUST 1997 A	DE	X				X					12/02/97	
CITIZENS FINANCIAL CORP /KY/	KY	X									12/31/97	
COCA COLA ENTERPRISES INC	DE					X					12/02/97	
COMMERCIAL BANCSHARES INC \OH\	OH					X					12/01/97	
CONAM REALTY INVESTORS 4 L P	CA	X			X						12/01/97	
CONAM REALTY INVESTORS 81 L P	CA	X			X						12/01/97	
CONSOLIDATED PAPERS INC	WI					X					10/01/97	AMEND
CPI AEROSTRUCTURES INC	NY					X					10/09/97	AMEND
CRIIMI MAE FINANCIAL CORP	MD	X									12/01/97	
CROSS TIMBERS OIL CO	DE	X			X	X					12/01/97	
CYTEC INDUSTRIES INC/DE/	DE	X				X					09/30/97	AMEND
DADE INTERNATIONAL INC	DE				X	X					09/30/97	AMEND
DATA I/O CORP	WA	X				X					11/28/97	
DAYTON SUPERIOR CORP	OH				X						12/15/97	
DECORA INDUSTRIES INC	DE	X				X					10/01/97	AMEND
DENBURY RESOURCES INC		X									12/16/97	
DEPOSIT GUARANTY CORP	MS				X	X					12/07/97	
DISCOVER CARD MASTER TRUST I	DE				X	X					12/15/97	
DISCOVER CARD TRUST 1991 D	DE				X	X					12/15/97	
DISCOVER CARD TRUST 1991 F	DE				X	X					12/15/97	
DISCOVER CARD TRUST 1992-B	DE				X	X					12/15/97	

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
DISCOVER CARD TRUST 1993-A	DE				X	X					12/15/97	
DISCOVER CARD TRUST 1993-B	DE				X	X					12/15/97	
ECOLAB INC	DE	X				X					12/08/97	
ECOLAB INC	DE				X	X					12/15/97	
EFTC CORP/	CO					X					09/09/97	AMEND
EXPORT FUNDING CORP	DE		X								12/16/97	
F&M NATIONAL CORP	VA				X						12/12/97	
FAIR ISAAC & COMPANY INC	DE				X						12/16/97	
FAIRCHILD CORP	DE				X	X					12/08/97	AMEND
FIDUCIARY CAPITAL PARTNERS L P	DE				X						11/05/97	
FIDUCIARY CAPITAL PENSION PARTNERS L P	DE				X						11/05/97	
FINANCIAL ASSET SECURITIES CORP	DE				X	X					12/11/97	
FIRST COMMERCIAL BANCORP INC	DE	X									12/01/97	
FIRST SECURITY AUTO GRANTOR TRUST 1 995-A	UT	X									11/25/97	
FIRST SECURITY AUTO GRANTOR TRUST 1 997-A	UT	X									11/25/97	
FIRST SECURITY AUTO GRANTOR TRUST 1 997-B	UT	X									11/25/97	
FIRSTSPARTAN FINANCIAL CORP					X	X					12/31/97	
FLEET FINANCIAL GROUP INC	RI				X	X					11/10/97	
FLIR SYSTEMS INC	OR	X	X			X					12/02/97	
FLORIDA PANTHERS HOLDINGS INC	DE				X	X					11/26/97	
FNANB CREDIT CARD MASTER TRUST					X	X					12/15/97	
FOOD CONCEPTS INC	NV	X									12/16/97	
FOREFRONT GROUP INC/DE	DE	X				X	X				09/29/97	AMEND
FORTUNE NATURAL RESOURCES CORP	DE				X	X					12/01/97	
FORWARD INDUSTRIES INC	NY					X					09/30/97	AMEND
FORWARD INDUSTRIES INC	NY				X	X					12/04/97	
GE CAPITAL MORTGAGE SERVICES INC	NJ				X	X					12/15/97	
GEHL CO	WI	X									10/02/97	AMEND
GIGA TRONICS INC	CA	X				X					12/02/97	
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE				X	X					12/08/97	
GMAC COMMERCIAL MORTGAGE SECURITIES INC	DE				X	X					12/08/97	
GOLDEN STATE BANCORP INC	DE				X	X					11/30/97	
GREIF BROTHERS CORP	DE				X						12/10/97	
GREY WOLF INC	TX				X						12/16/97	
GYMBOREE CORP	DE				X						12/03/97	
HAGLER BAILLY INC	DE	X				X					12/16/97	
HALSTEAD ENERGY CORP	NV	X									12/01/97	
HARRIS CHEMICAL NORTH AMERICA INC	DE				X						12/16/97	
HEADLANDS MORTGAGE SEC INC MORTGAGE PASS THR CERT SER 1997-6	DE				X	X					11/25/97	
HENLEY HEALTHCARE INC	TX	X				X					09/30/97	AMEND
HIREL HOLDINGS INC	DE				X	X					12/01/97	
HNC SOFTWARE INC/DE	DE	X				X					11/28/97	
HOLMES PROTECTION GROUP INC	DE				X	X					11/24/97	
HUTTON CONAM REALTY INVESTORS 2	CA				X						12/01/97	
HUTTON CONAM REALTY INVESTORS 3	CA				X						12/01/97	
HUTTON CONAM REALTY INVESTORS 5	CA				X						12/01/97	
HUTTON CONAM REALTY PENSION INVESTO RS	CA				X						12/01/97	
IBM CREDIT RECEIVABLES INC	DE				X	X					12/15/97	
IBM CREDIT RECEIVABLES LEASE ASSET MASTER TRUST	DE				X	X					12/15/97	
IMN FINANCIAL CORP	DE	X				X					12/02/97	
INTEGRATED ORTHOPEDICS INC	TX					X					10/01/97	AMEND

NAME OF ISSUER	STATE CODE	8K ITEM NO.									DATE	COMMENT
		1	2	3	4	5	6	7	8	9		
INTELLIGENT SYSTEMS CORP	GA					X	X				11/30/97	
INTERMEDIA COMMUNICATIONS OF FLORID A INC	DE						X				11/21/97	AMEND
INTERNATIONAL FIBERCOM INC	AZ	X					X	X	X		12/01/97	
INTERNATIONAL FRANCHISE SYSTEMS INC	DE			X							12/10/97	
JACOBS JAY INC	WA	X			X						12/05/97	
JCP RECEIVABLES INC	DE						X				12/15/97	
KELLEY OIL & GAS CORP	DE	X		X	X		X				12/01/97	
KEVCO INC	TX	X					X				12/01/97	
KEY ENERGY GROUP INC	MD	X					X				10/01/97	AMEND
KING POWER INTERNATIONAL GROUP CO L TD	NV			X			X				12/12/97	
KOGER EQUITY INC	FL				X	X					12/12/97	
KOLLMORGEN CORP	NY				X	X					12/08/97	
KOPPERS INDUSTRIES INC	PA	X		X							12/01/97	
KROLL O GARA CO	OH	X				X					12/01/97	
LANDEC CORP \CA\	CA						X				09/30/97	AMEND
LIBERTY PROPERTY LIMITED PARTNERSHI P	PA				X	X					12/15/97	
LIBERTY PROPERTY TRUST	MD				X	X					12/15/97	
LIFE FINANCIAL SER AD RT MT PAS THR CT SE 1997 1A & 97 1B TR	NY						X				12/15/97	
LINCOLN NATIONAL CORP	IN	X									12/31/97	
LINDSEY TECHNOLOGIES INC	CO							X			12/01/97	
LOEWEN GROUP INC					X	X					12/08/97	
LTC PROPERTIES INC	MD				X	X					06/19/97	
LXR BIOTECHNOLOGY INC	DE				X	X					12/12/97	
MAPICS INC	MA				X						12/16/97	
MAXICARE HEALTH PLANS INC	DE				X	X					12/11/97	
MEDICIS PHARMACEUTICAL CORP	DE	X				X					11/28/97	
MEDIMMUNE INC /DE	DE				X						12/15/97	
MELLON BANK CORP	PA				X	X					12/11/97	
MELLON BANK PREMIUM FINANCE LOAN MA STER TRUST	NY				X	X					12/09/97	
MERIDIAN POINT REALTY TRUST VIII CO /MO	DE						X				11/14/97	AMEND
MERITAGE HOSPITALITY GROUP INC /MI/	MI	X									11/30/97	
MERRILL LYNCH & CO INC	DE				X	X					12/16/97	
METAL MANAGEMENT INC	DE	X		X	X						12/01/97	
METLIFE TEXAS HOLDINGS INC	DE	X									12/15/97	
MIAMI COMPUTER SUPPLY CORP	OH	X				X					12/05/97	
MIDWAY AIRLINES CORP	DE				X						12/10/97	
MILLENNIUM ELECTRONICS INC	NV				X	X					09/12/97	AMEND
MMCA AUTO GRANTOR TRUST 1993-1	DE					X					11/30/97	
MMCA AUTO OWNER TRUST 1995-1	DE					X					11/30/97	
MMCA AUTO OWNER TRUST 1997-1	DE					X					11/30/97	
MONEY STORE D C INC	DC				X	X					12/12/97	
MONEY STORE HOME EQUITY CORP	KY				X	X					12/12/97	
MONEY STORE KENTUCKY INC	KY				X	X					12/12/97	
MONEY STORE MINNESOTA INC	MN				X	X					12/12/97	
MORGAN STANLEY CAPITAL I INC	DE				X	X					06/18/97	
MORGAN STANLEY CAPITAL I INC	DE	X									12/03/97	
MVSI INC	DE				X	X					10/29/97	
NATIONAL QUALITY CARE INC	DE				X	X					12/12/97	
NETSCAPE COMMUNICATIONS CORP	DE	X				X					12/01/97	
NETSCAPE COMMUNICATIONS CORP	DE					X					12/01/97	AMEND
NETSCAPE COMMUNICATIONS CORP	DE				X	X					12/15/97	
NOEL GROUP INC	DE	X				X					12/01/97	
NORTHEAST BANCORP /ME/	ME				X						12/31/97	
NORTON MCNAUGHTON INC	DE	X				X					09/30/97	AMEND

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NORWEST ASSET SEC CORP MORT PASS TH R CERT SER 1997-16 TRUST	NY					X	X					09/29/97	
OAK HILL FINANCIAL INC	OH	X					X					10/01/97	AMEND
ONE LIBERTY PROPERTIES INC	MD	X					X					12/04/97	
PACKAGED ICE INC	TX					X	X					12/11/97	
PARKER HANNIFIN CORP	OH					X						12/15/97	
PARKWAY PROPERTIES INC	MD						X					12/16/97	AMEND
PEGASYSTEMS INC						X						12/10/97	
PENSKE MOTORSPORTS INC	DE	X					X					12/02/97	
PERITUS SOFTWARE SERVICES INC	MA	X					X					12/01/97	
PG&E FUNDING LLC	DE						X					12/08/97	
PHARMERICA INC	NY					X	X					03/01/97	
PHYSICIANS QUALITY CARE INC		X					X					12/02/97	
PLD TELEKOM INC						X	X					12/16/97	
POPE & TALBOT INC /DE/	DE					X	X					12/15/97	
POWERWAVE TECHNOLOGIES INC	DE					X	X					12/11/97	
PRIME HOSPITALITY CORP	DE	X					X					12/01/97	
PRIME RETAIL INC	MD					X						12/10/97	
PROTEIN POLYMER TECHNOLOGIES INC	DE					X	X					12/16/97	
READING & BATES CORP	DE						X					12/16/97	
RENAL CARE GROUP INC	DE	X					X					12/08/97	
REXHALL INDUSTRIES INC	CA	X										08/28/97	
REYNOLDS METALS CO	DE					X						12/15/97	
ROCK BOTTOM RESTAURANTS INC	DE					X						12/12/97	
RODMAN & RENSHAW CAPITAL GROUP INC	DE	X										12/15/97	
SEAGULL ENERGY CORP	TX					X	X					12/15/97	
SEARS CREDIT ACCOUNT MASTER TRUST I I	IL					X	X					12/15/97	
SECURITY DYNAMICS TECHNOLOGIES INC /DE/	DE					X	X					12/16/97	
SED INTERNATIONAL HOLDINGS INC	DE					X	X					12/01/97	
SEPRACOR INC /DE/	DE					X						12/08/97	
SERACARE INC	DE	X					X					11/29/97	
SHELTER COMPONENTS CORP	IN	X	X				X					12/01/97	
SHERWOOD GROUP INC	DE					X						12/05/97	
SHOE CARNIVAL INC	IN					X						12/15/97	
SINCLAIR BROADCAST GROUP INC	MD					X	X					09/16/97	
SISTERSVILLE BANCORP INC	DE					X	X					12/04/97	
SOUTHPOINT STRUCTURED ASSETS INC	DE						X					10/25/97	
SPECTRUMEDIX CORP	DE					X	X					12/08/97	
STAR TELECOMMUNICATIONS INC	CA	X					X					11/30/97	
STRUCTURED ASSET SEC CORP MORT PASS THRO CERT SER 1997-01 TR	NY						X					12/15/97	
STRUCTURED ASSET SECURITIES CORPORA TION	NY					X	X					12/15/97	
SUMMIT PROPERTIES INC	MD					X	X					12/12/97	
SUMMIT PROPERTIES PARTNERSHIP L P	DE					X	X					12/12/97	
SUNBURST HOSPITALITY CORP	DE						X					10/15/97	
SUNSTAR HEALTHCARE INC	DE						X					10/15/97	
SYBRON CHEMICALS INC	DE					X	X					12/11/97	
T&W FINANCIAL CORP	WA	X					X					12/12/97	
TALBOTS INC	DE						X					10/27/97	
TAMBORIL CIGAR CO	DE					X	X					11/25/97	
TELCOM SEMICONDUCTOR INC	DE							X				12/08/97	
TERRA INDUSTRIES INC	MD					X						12/12/97	
THIOKOL CORP /DE/	DE	X					X					12/02/97	AMEND
THOMAS & BETTS CORP	NJ					X	X					12/04/97	
TMS MORTGAGE INC	NJ					X	X					12/12/97	
TOTAL CONTAINMENT INC	DE						X					12/03/97	AMEND
TRACK DATA CORP	DE	X										11/07/97	AMEND

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TRIGEN ENERGY CORP	DE						X					12/31/97	
TYSON FOODS INC	DE						X					12/16/97	
U S DIGITAL COMMUNICATIONS INC	NV			X			X					12/15/97	AMEND
UNICOMP INC	CO	X					X					11/29/97	
UNIDYNE CORP	DE	X					X					09/30/97	AMEND
UNITED MORTGAGE TRUST			X		X							12/10/97	
US AUTOMOTIVE MANUFACTURING INC	DE						X					12/03/97	
US BANCORP \DE\	DE						X	X				12/15/97	
USA WASTE SERVICES INC	DE						X	X				12/12/97	
UST CORP /MA/	MA						X	X				12/16/97	
USX CORP	DE						X	X				12/16/97	
V ONE CORP/ DE	DE						X	X				12/08/97	
VALLEY NATIONAL GASES INC	WV						X	X				12/03/97	
WEXFORD TRUST/PA	MA						X					12/05/97	AMEND
WHITE RIVER CORP	DE			X								12/10/97	
WHITTAKER CORP	DE				X		X					12/15/97	
WORLDTEX INC	DE	X					X					12/01/97	
ZABA INTERNATIONAL INC	CO						X					12/15/97	AMEND
ZILOG INC	CA						X	X				12/10/97	