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April 14, 1983

COMMISSION ANNOUNCEMENTS

U.S. SECURITIES AND
EXCHANGE COMMISSION

ADDITION TO WEEKLY CALENDAR

Chairman Shad will testify on April 21 at a hearing being held by the House Subcommittee on Financial Institutions Supervision, Regulation and Insurance with respect to international lending. The hearing will begin at 9:30 a.m. in Room 2128 of the Rayburn House Office Building.

ADMINISTRATIVE PROCEEDINGS

MOUNTAIN PACIFIC INVESTMENT CO., INC., OTHERS CITED

The Commission announced the institution of administrative proceedings pursuant to the Securities Exchange Act of 1934 against Mountain Pacific Investment Co., Inc. of Littleton, Colorado, a NASD broker-dealer (Registrant), Ralph W. Newton, Jr., Registrant's chief executive officer, and Linda M. Opfer, Registrant's assistant secretary. Simultaneously with the institution of the proceedings, the Commission accepted an Offer of Settlement submitted by Registrant, Newton and Opfer in which each consented to the entry of the findings and the imposition of the sanctions described below without admitting or denying the Commission's allegations.

The Commission's Order found that Registrant and Newton wilfully violated and aided and abetted violations of, among other provisions, the antifraud provisions of both the Securities Act of 1933 and the Exchange Act, that Registrant violated and Newton wilfully aided and abetted violations of the net capital requirements of the Exchange Act, and that Registrant wilfully violated and Newton and Opfer wilfully aided and abetted violations of the recordkeeping provisions of the Exchange Act. The Commission also found that Registrant and Newton failed reasonably to supervise Opfer with a view to preventing her violations.

Based upon the above, the Commission has suspended Registrant from doing business for a period of 90 days, provided that after 30 days, Registrant may execute retail transactions on an unsolicited, agency only basis. In addition, the Commission has suspended Newton from association with any broker or dealer for a period of 120 days and has suspended Opfer from association with any broker or dealer for a period of 45 days. (Rel. 34-19650)

CIVIL PROCEEDINGS

GARY L. JACKSON ENJOINED

The Los Angeles Regional Office announced that on March 10 the Honorable A. Andrew Hauk, Judge of the U.S. District Court for the Central District of California, entered a Final Judgment of Permanent Injunction against Gary L. Jackson of San Francisco, California. Jackson consented to the entry of the Judgment without admitting or denying the allegations in the Commission's complaint. It was alleged that Jackson, a certified public accountant, certified false and misleading financials of American Real Estate Investment Trust of San Francisco, California in connection with its Form 10 filing with the Commission. (SEC v. American Real Estate Investment Trust, et al., Civil Action No. 82-0078-AAH, C.D. Cal.). (LR-9962)

PALMER YORK, GEORGE CROKE HELD IN CIVIL CONTEMPT

The Los Angeles Regional Office announced that on March 21 the Honorable Gordon Thompson, Judge of the U.S. District Court for the Southern District of California, held Palmer York and George Croke, both of San Francisco, California, in civil contempt of court. Despite the existence of a Court ordered receivership which, among other things, required leave of Court to file lawsuits against the receiver or its entities, York and Croke, without leave of Court, filed a suit in Superior Court in San Francisco, California against Portsmouth Square, Inc., a receivership entity seeking cancellation of certain shares of the company acquired by defendant Walter Wencke in 1972. The Court ordered York and Croke to withdraw the suit within 24 hours or be fined \$500 per day until such action was withdrawn. The Court also awarded attorneys fees to the receiver for costs in bringing the contempt action. (SEC v. Walter Wencke, et al., Civil Action No. 76-0783-GT, Southern District of California). (LR-9963)

INVESTMENT COMPANY ACT RELEASES

HUTTON MUNICIPAL FUND, INC.

A notice has been issued giving interested persons until May 9 to request a hearing on an application by Hutton Municipal Fund Inc., et al., for an order, pursuant to Section 6(c) of the Investment Company Act of 1940, granting exemptions from Section 22(d) and from Section 22(d)(3) to permit the acquisition of rights to sell portfolio securities to brokers or dealers. (Rel. IC-13154 - Apr. 12)

MUNICIPAL FUND FOR CALIFORNIA INVESTORS, INC.

A notice has been issued giving interested persons until May 9 to request a hearing on an application filed pursuant to Section 6(c) of the Investment Company Act of 1940 by Municipal Fund for California Investors, Inc., an open-end, diversified, management investment company, and Henry M. Watts, Jr., a director of the Fund, requesting an order declaring that Mr. Watts shall not be deemed an "interested person" of the Fund within the meaning of Section 2(a)(19) of the Act solely by reason of his status as an officer, director and employee of Mitchel, Schreiber, Watts & Co., Inc., a broker-dealer registered under the Securities Exchange Act of 1934. (Rel. IC-13155 - Apr. 12)

IPI - INCOME & PRICE INDEX FUND

An order has been issued pursuant to Section 8(f) of the Investment Company Act of 1940 on an application by IPI - Income & Price Index Fund, registered under the Act, declaring that it has ceased to be an investment company. (Rel. IC-13156 - Apr. 12)

SIERRA PACIFIC GROUP, INC.

An order has been issued pursuant to Section 6(c) of the Investment Company Act of 1940 on an application by Sierra Pacific Group, Inc., an open-end, diversified investment company, exempting Sierra from the provisions of Section 2(a)(41) of the Act and Rules 2a-4 and 22c-1 thereunder to permit Sierra's price per share for purposes of sales, redemptions, and repurchase to be calculated by using the amortized cost method of valuation. (Rel. IC-13157 - Apr. 12)

JOHN HANCOCK TAX-EXEMPT CASH MANAGEMENT TRUST

A notice has been issued giving interested persons until May 6 to request a hearing on an application filed by John Hancock Tax Exempt Cash Management Trust, an open-end, diversified, management investment company, for an order, pursuant to Section 6(c) of the Investment Company Act of 1940, exempting it from the provisions of Section 2(a)(41) of the Act and Rules 2a-4 and 22c-1 thereunder to permit it to use the amortized cost method of valuing its portfolio securities. (Rel. IC-13158 - Apr. 12)

SELF-REGULATORY ORGANIZATIONS

APPROVAL OF PROPOSED RULE CHANGES

The Commission has approved proposed rule changes filed under Rule 19b-4 by the following: The Pacific Stock Exchange, Inc. (SR-PSE-83-5) to adopt a new Equity Floor Procedure Advice relating to a specialist's obligation to disseminate quotations in assigned local issues prior to 7:30 a.m., Pacific Time and imposing fines for repeated violations of this requirement. (Rel. 34-19667); the Stock Clearing Corporation of Philadelphia (SR-SCCP-82-6) that eliminates SCCP's pre-settlement guarantee of, and mandatory pre-settlement marks-to-the-market relating to, most trades between Philadelphia Stock Exchange members executed on Phlx and cleared and settled in SCCP's continuous net settlement system. Under the proposal, SCCP will continue a limited pre-settlement guarantee and mandatory pre-settlement mark-to-the-market program regarding certain Phlx specialist trades. (Rel. 34-19668); and The Options Clearing Corporation (SR-OCC-82-24) that allows OCC participants to make escrow deposits for short call positions on certain debt securities options through OCC's Escrow Receipt Depository Program. (Rel. 34-19669)

NOTICE OF PROPOSED RULE CHANGE

The Municipal Securities Rulemaking Board has filed a proposed rule change under Rule 19b-4 (SR-MSRB-83-1) to clarify that MSRB rules G-1, G-3, and G-23 do not apply to financial advisory services rendered to a corporate obligor on an issue of industrial development bonds. Publication of the proposal is expected to be made in the Federal Register during the week of April 18. (Rel. 34-19672)

TRUST INDENTURE ACT RELEASES

EXXON CORPORATION

A notice has been issued giving interested persons until May 2 to request a hearing on a joint application by Exxon Corporation and Reliance Electric Company, pursuant to Section 310(b)(1)(ii) of the Trust Indenture Act of 1939, declaring that the trusteeship of Citibank, N.A. under three indentures is not so likely to involve a material conflict of interest as to make it necessary to disqualify Citibank from acting as trustee. (Rel. TI-820)

SECURITIES ACT REGISTRATIONS

The following registration statements have been filed with the SEC pursuant to the Securities Act of 1933. The information noted below has been taken from the cover page and the facing sheet of the prospectus and registration statement and will appear as follows: Form, Name, address and phone number (if available) of the issuer of the security; Title and the number or face amount of the securities being offered; Name of the managing underwriter (if applicable); Whether the offering is a rights offering; File number and date filed; Assigned Branch; if the registration statement is a New Issue; and [S] denoting SHELF REGISTRATION pursuant to Rule 415.

- (S-18) JONES OPTICAL COMPANY, 6367 Arapahoe, Boulder, CO 80303 (303) 447-8727 - 8,800,000 shares of common stock. Underwriter: First Colorado Investments & Securities, Inc., 621 Seventeenth St., Suite 1801, Denver, CO 80293 (303) 623-3361. The company is engaged in the assembly and sale of a variety of ski and motorcycle glasses and goggles and sport glasses. (File 2-82809-D - Apr. 1) (Br. 8 - New Issue)
- (S-18) DATATRAK, INC., 1700 Stierlin Rd., Mountain View, CA 94043 (415) 967-3911 - 2,500,000 to 5,000,000 shares of common stock. The company develops microcomputer-based software products for the construction industry. (File 2-82881-LA - Apr. 6) (Br. 9 - New Issue)
- (S-18) PHASER SYSTEMS, INC., 50 West Brokaw Rd., San Jose, CA 95110 (408) 298-6303 - 2,500,000 shares of common stock. Underwriters: Securities Clearing of Colorado, Inc. and R. B. Marich, Inc. The company is engaged in the research and development of computer software and computerized systems. (File 2-82892-LA - Apr. 6) (Br. 10 - New Issue)

- (S-8) LANDMARK BANCSHARES CORPORATION, 10 South Brentwood Blvd., St. Louis, MO 63105 (314) 899-9500 - 400,000 shares of common stock. (File 2-83022 - Apr. 12) (Br. 1)
- (S-8) CCNB CORPORATION, 331 Bridge St., New Cumberland, PA 17070 (215) 854-7044 - 61,281 shares of common stock. (File 2-83023 - Apr. 12) (Br. 1)
- (N-1) CALIFORNIA TAX EXEMPT BONDS, INC., 605 Third Ave., New York, NY 10158 (212) 661-3000 - an indefinite number of shares of common stock. (File 2-83024 - Apr. 12) (Br. 16 - New Issue)
- (S-18) BENAFUELS, INC., 1804 Imperial Towers, Charleston, WV 25314 (304) 342-3024 - 1,000,000 shares of common stock. Underwriter: N. Donald & Company, 1512 Larimer St., Denver, CO 80202 (303) 629-7800. The company processes and markets washed coal to be extracted from coal refuse piles. (File 2-83025-W - Apr. 12) (Br. 9 - New Issue)
- (S-8) COLT INDUSTRIES INC., 430 Park Ave., New York, NY 10022 (212) 940-0400 - 1,300,914 shares of common stock. (File 2-83026 - Apr. 12) (Br. 6)
- (S-8) CHURCH'S FRIED CHICKEN, INC., P.O. Box BH001, San Antonio, TX 78284 (512) 226-7000 - 225,000 shares of common stock. (File 2-83027 - Apr. 12) (Br. 4)
- (S-6) HUTTON INVESTMENT TRUST, PREFERRED STOCK SERIES 83-1, One Battery Park Plaza, New York, NY 10004 - 1,500,000 units. Depositor: E. F. Hutton & Company Inc. (File 2-83030 - Apr. 12) (Br. 16 - New Issue)
- (S-3) AMERICAN EXPRESS COMPANY, American Express Plaza, New York, NY 10004 (212) 323-2000 - 573,823 common shares. The company and its subsidiaries are engaged in providing a variety of travel related, insurance, international banking and investment services. (File 2-83032 - Apr. 12) (Br. 2) [S]
- (S-2) MATRIX CORPORATION, 230 Pegasus Ave., Northvale, NJ 07647 (201) 767-1750 - 500,000 shares of common stock. Underwriter: Merrill Lynch White Weld Capital Markets Group. The company designs, develops, manufactures, markets and services image storage devices. (File 2-83033 - Apr. 13) (Br. 8) [S]
- (S-3) BARNETT BANKS OF FLORIDA, INC., P.O. Box 40789, 100 Laura St., Jacksonville, FL 32231 (904) 791-7720 - 1,600,000 shares of common stock. Underwriters: Shearson/American Express Inc., The First Boston Corporation and Salomon Brothers Inc. (File 2-83034 - Apr. 13) (Br. 2) [S]
- (S-1) LSI LOGIC CORPORATION, 1601 McCarthy Blvd., Milpitas, CA 95035 (408) 263-9494 - 5,000,000 shares of common stock. Underwriters: Morgan Stanley & Co. Incorporated and Hambrecht & Quist Incorporated. The company designs, manufactures and markets custom semiconductor logic circuits. (File 2-83035 - Apr. 13) (Br. 8 - New Issue)
- (S-1) THE HOME DEPOT, INC., 6300 Powers Ferry Rd., Atlanta, GA 30339 (404) 952-5504 - 1,500,000 shares of common stock. Underwriters: Bear, Stearns & Co. and Invemed Associates, Inc. The company operates retail "warehouse" stores which sell a wide assortment of building materials and home improvements products. (File 2-83036 - Apr. 13) (Br. 10)
- (S-14) AMERICAN TRUSTEE INC., Suite 201, 16 N.W. 63rd St., Oklahoma City, OK 73116 (405) 848-8191 - 249,486 shares of common stock. (File 2-83037 - Apr. 12) (Br. 9)
- (S-3) REPUBLIC NEW YORK CORPORATION, 452 Fifth Ave., New York, NY 10018 (212) 930-6100 - 1,300,000 shares of common stock. Underwriters: Salomon Brothers Inc., Merrill Lynch White Weld Capital Markets Group, Bear, Stearns & Co. and Shearson/American Express Inc.
- (S-8) READING COMPANY, Suite 1860, 1234 Market St., Philadelphia, PA 19107 (215) 922-3303 or 567-2560 - 250,000 shares of common stock. (File 2-83039 - Apr. 11) (Br. 5)
- (S-15) FIFTH THIRD BANCORP, 38 Fountain Square Plaza, Cincinnati, OH 45263 (513) 579-5300 - 229 Four Year Installment Notes. (Exchange Offer) (File 2-83040 - Apr. 13) (Br. 1)
- (N-1) ELFUN INCOME FUND, 112 Prospect St., Stamford, CT 06904 (203) 357-4141 - 1,000,000 units. Manager: The General Electric Investment Corporation. (File 2-83041 - Apr. 12) (Br. 17 - New Issue)

- (S-11) BALCOR REALTY INVESTORS 83 -- SERIES II, The Balcor Bldg., 10024 Skokie Boulevard, Skokie, IL 60077 - 60,000 of limited partnership interests. The partnership intends to invest primarily in residential and commercial real properties which are under construction or development and in existing properties. (File 2-83042 - Apr. 13) (Br. 5 - New Issue)
- (S-8) THE FLUOROCARBON COMPANY, 27611 I-a Paz Rd., Laguna Niguel, CA 92677 (714) 831-5350 - 400,000 shares of common stock. (File 2-83043 - Apr. 13) (Br. 5)
- (S-1) MID PACIFIC AIRLINES, INC., 550 Paiea St., Honolulu, Hawaii 96819 (808) 833-0026 - 858,453 shares of common stock. Underwriters: Merrill Lynch White Weld Capital Markets Group and Bateman Eichler Hill Richards Inc. The company operates a regularly scheduled commercial airline service. (File 2-83044 - Apr. 13) (Br. 9)
- (S-2) ST. JUDE MEDICAL, INC., One Lillehei Plaza, St. Paul, MN 55117 (612) 483-2000 - 793,650 shares of common stock. Underwriters: L.F. Rothschild, Unterberg, Towbin; Piper, Jaffray & Hopwood Inc.; and Craig-Hallum, Inc. The company assembles and markets an artificial heart valve. (File 2-83046 - Apr. 13) (Br. 8)
- (S-8) THE ST. PAUL COMPANIES, INC., 385 Washington St., St. Paul, MN 55102 (612) 221-7911 - 1,000,000 shares of common stock. (File 2-83047 - Apr. 13) (Br. 10)
- (S-14) BANCTEC, INC., 14500 Midway Rd., Dallas, TX 75234 (214) 387-8584 - 600,000 shares of common stock. (File 2-83048 - Apr. 13) (Br. 10)
- (S-1) HOMESTEAD FINANCIAL CORPORATION, 1777 Murchison Dr., Burlingame, CA 94010 (415) 692-1432 - 1,650,000 shares of common stock. Underwriter: Bear, Stearns & Co. The company is a savings and loan holding company. (File 2-83049 - Apr. 13) (Br. 2)
- (S-14) DUCKWALL-ALCO STORES, INC., 401 Cottage, Abilene, KS 67410 (913) 263-3350 - 335,000 shares of common stock. (File 2-83050 - Apr. 13) (Br. 1)
- (S-1) INTERSTATE UNIFORM SERVICES CORPORATION, 15 Olympia Ave., Woburn, MA 01888 (617) 933-5800 - 1,540,000 shares of common stock. Underwriters: E.F. Hutton & Company Inc. and Thomson McKinnon Securities Inc. The company is in the garment rental business. (File 2-83051 - Apr. 13) (Br. 5 - New Issue)
- (S-3) AMERICAN HOSPITAL SUPPLY CORPORATION, One American Plaza, Evanston, IL 60201 (312) 866-4000 - 310,286 shares of common stock. The company manufactures and sells hospital laboratory and medical specialty products. (File 2-83052 - Apr. 13) (Br. 8) [S]
- (S-3) DALLAS POWER & LIGHT COMPANY, 1506 Commerce St., Dallas, TX 75201 (214-698-7000 and TEXAS UTILITIES ELECTRIC COMPANY, 2001 Bryan Tower, Dallas, TX 75201 (214) 653-4600 - 300,000 shares of preferred stock of Dallas Power & Light Company, cumulative, without par value; and 300,000 shares of preferred stock of Texas Utilities Electric Co., cumulative, without par value. Underwriters: Goldman, Sachs & Co. and Shearson/American Express Inc. (File 2-83054 - Apr. 13) (Br. 8)
- (S-2) CARESSA, INC., 3601 N.W. 54th St., Miami, FL 33142 (305) 633-8605 - 1,210,000 shares of common stock. Underwriters: Merrill Lynch White Weld Capital Markets Group and Allen & Company Inc. The company designs, markets and manufactures broad lines of women's fashion footwear. (File 2-83055 - Apr. 13) (Br. 7)

REGISTRATIONS EFFECTIVE

Apr. 8: Action Industries, Inc., 2-81849 (corrected order); Home Investors Fund, Inc., 2-81061; Huntington Bancshares Incorporated, 2-82799; National Convenience Stores Incorporated, 2-82855; Prudential-Bache/VMS Realty Associates, L.P. I, 2-70648.

Apr. 11: Admiralty General Real Estate Fund, 2-79551; Americorp Financial, Inc., 2-81714; Continental Airlines Corporation, 2-82530, 2-82770; Hercules Incorporated, 2-81824; Merrill Lynch Energy Partners, I. L.P., 2-81490; United Hardware Distributing Co., 2-82146.

Apr. 12: C.P. Rehab Corp., 2-82846; Collins Industries, Inc., 2-81977; Consolidated Natural Gas Company, 2-82883; Delphi Film Associates II, 2-81663; International Remote Imaging Systems, Inc., 2-81811; Liberty National Corporation, 2-82337; National Intergroup, Inc., 2-82452; National Patent Development Corporation, 2-82205; North Atlantic Industries, Inc., 2-82529; Prime Cash Reserve, 2-79722; Ravenwood Financial Corporation, 2-80101; Rauch Industries, Inc., 2-82203; Republic Corporation, 2-82651; Scudder Tax Free Target Fund, 2-81105; Shoney's, Inc., 2-82748; T-Bar Incorporated, 2-82859; Wolverine World Wide, Inc., 2-82716.

REGISTRATIONS WITHDRAWN

Apr. 6: Hon Industries, 2-76586.
 Apr. 7: Bangor Punta Corporation, 2-75260.
 Apr. 12: First Macomb Corporation, 2-77806.

RULE 12g3-2(b) EXEMPTIONS

The following foreign private issuers submitted materials that appeared sufficient to establish an exemption under Rule 12g3-2(b) during: February 28 - March 4, 1983 - (82-332) Telefonos de Mexico S.A.; (82-434) AMCA Resources Ltd.; (82-537) Interlake Development Corp.; and (82-375) Prism Resources Ltd. March 21 - 25, 1983 - (82-573) Lodestar Energy Inc.; (82-527) American Chromium Ltd.; (82-458) Amark Explorations Ltd.; (82-232) St. Helena Ltd.; (82-532) Cal Dynamics Energy Corp.; (82-699) Petrogold Resources Ltd.; (82-700) Can-Am Gold Resources Ltd.; (82-701) Telstar Resources Corp.; (82-702) Dynamic Oil Ltd.; (82-703) Glack Gold Oil & Gas Ltd.; (82-704) Packard Resources Ltd.; and (82-705) Interaction Resources Ltd.

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.

		FORM	EVENT DATE	SHRS(000)/ %OWNED	CUSIP/ PRIOR%	FILING STATUS
DEL LABS INC PECKMAN PAUL E	COM	13D	1/ 3/83	53 5.3	24509110 0.0	NEW
ENTERRA CORP SOUTHWOLD N.V. ET AL	COM	13D	4/ 7/83	758 8.5	29380510 7.3	UPDATE
FLEXI VAN CORP MURDOCK DAVID H ET AL	COM	13D	4/ 8/83	2,709 45.0	33937610 41.3	UPDATE
GEOPHYSICAL FIELD SURVEYS ALPINE ASSOC & ECKERT VICTORIA	COM	13D	3/25/83	171 5.5	37291410 0.0	NEW
HEIGHTS FIN CORP ESHELMAN DTHA B	COM	13D	2/ 2/83	37 5.3	42282110 4.9	RYSION
HEIGHTS FIN CORP HOERR EDWARD B	COM	13D	2/ 2/83	87 12.3	42282110 11.2	RYSION
HEIGHTS FIN CORP HOERR KENNETH E	COM	13D	2/ 2/83	53 7.5	42282110 5.5	RYSION
HOMAC INC SILVERMAN GILBERT B	SH BEN INT	13D	9/ 2/82	121 6.3	43685710 5.1	UPDATE
MOORE BENJAMIN + CO BELCHER BENJAMIN M	COM	13D	3/15/83	255 19.1	61564490 22.1	UPDATE

ACQUISITION REPORTS CONT.

MOORE BENJAMIN + CO ROOB RICHARD	COM	13D	3/15/83	44 3.3	61564490 6.6	UPDATE
MOORE BENJAMIN + CO WACK WARD B	COM	13D	3/15/83	76 5.7	61564490 8.5	UPDATE
NATIONAL STD CO SIMMONS HAROLD C. ET AL	COM	13D	4/ 8/83	1,031 25.2	63774210 24.2	UPDATE
NICOR INC BIRDSALL JOHN JR ET AL	COM	13D	1/12/83	1,935 7.8	65408610 9.9	UPDATE
NORTH AMERN MTG INVS AMERICAN FINANCIAL CORP ET AL	COM	13D	4/ 1/83	0 N/A	65703910 N/A	UPDATE
NORTHERN NATL CORP FLORESCUE BARRY W	COM	13D	3/ 1/83	175 5.7	66547210 9.3	UPDATE
OMAHA NATL CORP SCOTT WALTER JR ET AL	COM	13D	3/29/83	117 7.5	68169710 6.5	UPDATE
PACESETTER INDS INC KIAM VICTOR K II	COM	13D	3/30/83	3,436 86.0	69390010 0.0	NEW
PACESETTER INDS INC PACE EQUITIES CORP	COM	13D	3/30/83	3,436 86.0	69390010 0.0	NEW
PACIFIC GUARDIAN LF INS CO MEIJI MUTUAL LF INS	COM	13D	11/22/82	1,103 84.8	69435290 54.7	UPDATE
PARK ELECTROCHEMICAL CORP SHORE JERRY	COM	13D	11/15/82	270 22.6	70041620 24.9	UPDATE
REALTY INCOME TR FOXWOOD INVST ET AL	COM	13D	3/29/83	637 40.4	75611210 39.4	UPDATE
ROM AMER PHARMACEUTICALS LTD CL A CAVIN WILLIAM JAMES JR	COM	13D	3/28/83	94 4.8	77580610 0.0	NEW
SERVAMATIC SOLAR SYS INC ANDERSON HARVEY RICHARD	COM	13D	2/ 1/83	18,243 70.6	81791010 72.1	UPDATE
STEWART SANDWICHES INC DE RANCE INC	COM	13D	3/30/83	174 9.2	86044510 10.0	UPDATE
SUNLITE OIL CO DEL ANRET INC ET AL	COM	13D	4/ 6/83	905 27.0	86738810 27.9	UPDATE
SUPERIOR OIL CO KECK W M FOUNDATION	COM	13D	1/20/83	10,942 8.6	86827310 10.3	UPDATE
VALLEY FORGE CORP PARK N FLY INC	COM	13D	3/31/83	346 18.1	91964010 0.0	NEW
VETA GRANDE COS INC COHEN NORMAN R ET AL	COM	13D	3/ 4/83	2,177 16.3	92549410 13.4	UPDATE
VETA GRANDE COS INC CORDIERO WILLIAM P	COM	13D	3/ 4/83	3,993 29.8	92549410 27.9	UPDATE
VETA GRANDE COS INC JORDAN FRED	COM	13D	3/ 4/83	4,047 30.3	92549410 28.3	UPDATE
VETA GRANDE COS INC SMITH L S	COM	13D	3/ 4/83	5,439 40.7	92549410 36.8	UPDATE
WELLS BENRUS CORP KIAM VICTOR K II	COM	13D	3/24/83	1,097 50.4	94973210 51.3	UPDATE

SIGNIFICANT NO-ACTION AND INTERPRETIVE LETTERS

The following is a list of significant no-action and interpretative letters recently issued by the Division of Corporation Finance. These letters express the view of the Division with respect to 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 Section, Securities and Exchange Commission, Washington, D.C. 20549, or by making a request in person at the Public Reference Section, 1100 L Street, N.W., Room 6101, 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. Copies cost 10 cents per page.

DIVISION OF CORPORATION FINANCE

	<u>Act/Section/Rule</u>	<u>Public Avail. Date</u>
1. Joseph J. Nameth - 2/4/83	33/ 2(1)	March 4, 1983
2. Harwood Companies, Inc. - 2/15/83	33/ 2(3)	March 15, 1983
3. Disonics, Inc. - 12/23/82	33/ 2(3)	Jan. 24, 1983
4. Lehman Brothers Kuhn Loeb, Inc. 12/2/82	33/ 2(4)	Jan. 3, 1983
5. Citicorp Person-to Person Financial Center of Utah - 2/24/83	33/ 3(a)(2)	March 24, 1983
6. Capital Bancorp - 12/30/82	33/ Rule 144(d)	Jan. 31, 1983
7. Convergent Technologies Inc. 1/24/83	33/ Rule 144(e)	Feb. 24, 1983
8. Tax Investment Information Corporation 1/7/83	33/ Regulation D	Feb. 7, 1983
9. Edmund H. Kerr - 12/6/82	33/ Forms S-3 & S-8	Jan. 6, 1983
10. Seligman & Latz, Inc. 12/29/82	33/ Form S-8	Jan. 31, 1983
11. University Real Estate Fund-12 12/23/82	33/ Form S-11	Jan. 24, 1983
12. Standard Oil Company of California 2/24/83	34/ Rule 14a-8(c)(2)	Feb. 24, 1983
13. International Business Machines Corporation - 2/23/83	34/ 14a-8(c)(5)	Feb. 23, 1983
14. CBS, Inc. - 1/21/83	34/ 14a-8(c)(7)	Jan. 21, 1983
15. Eastern Air Lines, Inc. - 1/28/83	34/ 14a-8(c)(7)	Jan. 28, 1983
16. Olin Corporation - 2/15/83	34/ Rule 16b-3(a)	March 15, 1983