

SECURITIES AND EXCHANGE COMMISSION

FORM 485BPOS

Post-effective amendments [Rule 485(b)]

Filing Date: **1994-03-02**
SEC Accession No. **0000950112-94-000523**

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FILER

DEFINED ASSET FUNDS MUNICIPAL INVT TR FD CALIFORNIA SER 32

CIK: **730354** | State of Incorpor.: **NY** | Fiscal Year End: **1231**
Type: **485BPOS** | Act: **33** | File No.: **002-87124** | Film No.: **94514287**

Business Address
*MERRILL LYNCH PIERCE
FENNER & SMITH INC
ONE LIBERTY PLAZA 165
BROADWAY
NEW YORK NY 10080*

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 9
TO
FORM S-6

FOR REGISTRATION UNDER THE SECURITIES ACT
OF 1933 OF SECURITIES OF UNIT INVESTMENT
TRUSTS REGISTERED ON FORM N-8B-2

A. EXACT NAME OF TRUST:

DEFINED ASSET FUND--
MUNICIPAL INVESTMENT TRUST FUND
CALIFORNIA SERIES--32

B. NAMES OF DEPOSITORS:

MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED
SMITH BARNEY SHEARSON INC.
PRUDENTIAL SECURITIES INCORPORATED
DEAN WITTER REYNOLDS INC.

C. COMPLETE ADDRESSES OF DEPOSITORS' PRINCIPAL EXECUTIVE OFFICES:

MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED
UNIT INVESTMENT TRUSTS
POST OFFICE BOX 9051
PRINCETON, N.J. 08543-9051

SMITH BARNEY SHEARSON INC.
TWO WORLD TRADE CENTER
101ST FLOOR
NEW YORK, N.Y. 10048

PRUDENTIAL SECURITIES INCORPORATED
ONE SEAPORT PLAZA
199 WATER STREET
NEW YORK, N.Y. 10292

DEAN WITTER REYNOLDS INC.
TWO WORLD TRADE CENTER--69TH FLOOR
NEW YORK, N.Y. 10048

D. NAMES AND COMPLETE ADDRESSES OF AGENTS FOR SERVICE:

TERESA KONCICK, ESQ.
P.O. BOX 9051
PRINCETON, N.J.
08543-9051

THOMAS D. HARMAN, ESQ.
388 GREENWICH STREET
NEW YORK, N.Y. 10013

LEE B. SPENCER, JR.
ONE SEAPORT PLAZA
199 WATER STREET
NEW YORK, N.Y. 10292

PHILIP BECKER
130 LIBERTY STREET--29TH
FLOOR
NEW YORK, N.Y. 10006

COPIES TO:
PIERRE DE SAINT PHALLE,
ESQ.
450 LEXINGTON AVENUE
NEW YORK, N.Y. 10017

The issuer hereby revokes its registration of an indefinite number of Units under the Securities Act of 1933 pursuant to Rule 24f-2.

Check box if it is proposed that this filing will become effective immediately upon filing pursuant to paragraph (b) of Rule 485. R

DEFINED ASSET FUNDS--
MUNICIPAL INVESTMENT TRUST FUND
CONTENTS OF REGISTRATION STATEMENT

This Post-Effective Amendment to the Registration Statement on Form S-6 comprises the following papers and documents:

The facing sheet of Form S-6.

The cross-reference sheet (incorporated by reference to the Cross-Reference Sheet to Post-Effective Amendment No. 4 to the Registration Statement on Form S-6 of Municipal Investment Trust Fund, One Hundred Sixty-Sixth Monthly Payment Series, 1933 Act File No. 2-70983).

The Signatures.

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DEFINED ASSET FUNDS--
MUNICIPAL INVESTMENT TRUST FUND
CALIFORNIA SERIES--32

SIGNATURES

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES ACT OF 1933, THE REGISTRANT, DEFINED ASSET FUNDS--MUNICIPAL INVESTMENT TRUST FUND, CALIFORNIA SERIES--32, CERTIFIES THAT IT MEETS ALL OF THE REQUIREMENTS FOR EFFECTIVENESS OF THIS REGISTRATION STATEMENT PURSUANT TO RULE 485(B) UNDER THE SECURITIES ACT OF 1933 AND HAS DULY CAUSED THIS REGISTRATION STATEMENT OR AMENDMENT TO THE REGISTRATION STATEMENT TO BE SIGNED ON ITS BEHALF BY THE UNDERSIGNED THEREUNTO DULY AUTHORIZED IN THE CITY OF NEW YORK AND STATE OF NEW YORK ON THE 2ND DAY OF MARCH, 1994.

SIGNATURES APPEAR ON PAGES R-3, R-4, R-5 AND R-6.

A majority of the members of the Board of Directors of Merrill Lynch, Pierce, Fenner & Smith Incorporated has signed this Registration Statement or Amendment to the Registration Statement pursuant to Powers of Attorney authorizing the person signing this Registration Statement or Amendment to the Registration Statement to do so on behalf of such members.

A majority of the members of the Board of Directors of Smith Barney Shearson Inc. has signed this Registration Statement or Amendment to the Registration Statement pursuant to Powers of Attorney authorizing the person signing this Registration Statement or Amendment to the Registration Statement to do so on behalf of such members.

A majority of the members of the Board of Directors of Prudential Securities Incorporated has signed this Registration Statement or Amendment to the Registration Statement pursuant to Powers of Attorney authorizing the person signing this Registration Statement or Amendment to the Registration Statement to do so on behalf of such members.

A majority of the members of the Board of Directors of Dean Witter Reynolds Inc. has signed this Registration Statement or Amendment to the Registration Statement pursuant to Powers of Attorney authorizing the person signing this Registration Statement or Amendment to the Registration Statement to do so on behalf of such members.

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MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED
DEPOSITOR

By the following persons, who constitute a majority of the Board of Directors of Merrill Lynch, Pierce, Fenner & Smith Incorporated:

Powers of Attorney have been filed under Form SE and the following 1933 Act File Number: 33-43466

HERBERT M. ALLISON, JR.
BARRY S. FREIDBERG
EDWARD L. GOLDBERG

STEPHEN L. HAMMERMAN
JEROME P. KENNEY
DAVID H. KOMANSKY
DANIEL T. NAPOLI
THOMAS H. PATRICK
JOHN L. STEFFENS
DANIEL P. TULLY
ROGER M. VASEY
ARTHUR H. ZEIKEL

By ERNEST V. FABIO

(As authorized signatory for Merrill Lynch, Pierce,
Fenner & Smith Incorporated and
Attorney-in-fact for the persons listed above)

R-3

PRUDENTIAL SECURITIES INCORPORATED
DEPOSITOR

By the following persons, who constitute a majority of
the Board of Directors of
Prudential Securities Incorporated:

Powers of Attorney
have been filed
under Form SE and
the following 1933
Act File Number:
33-41631

JAMES T. GAHAN
ALAN D. HOGAN
HOWARD A. KNIGHT
GEORGE A. MURRAY
LELAND B. PATON
HARDWICK SIMMONS

By RICHARD R. HOFFMANN

(As authorized signatory for Prudential Securities
Incorporated and Attorney-in-fact for the persons listed above)

R-4

SMITH BARNEY SHEARSON INC.
DEPOSITOR

By the following persons, who constitute a majority of
the Executive Committee of the Board of Directors of
Smith Barney Shearson Inc.:

Powers of Attorney
have been filed
under Form SE and
the following 1933
Act File Number:
33-49753

RONALD A. ARTINIAN

STEVEN D. BLACK
JAMES DIMON
ROBERT DRUSKIN
TONI ELLIOTT
LEWIS GLUCKSMAN
THOMAS GUBA
JOHN B. HOFFMAN
A. RICHARD JANIAK, JR.
ROBERT Q. JONES
JEFFREY LANE
JACK H. LEHMAN III
JOEL N. LEVY
HOWARD D. MARSH
WILLIAM J. MILLS II
JOHN C. MORRIS
A. GEORGE SAKS
BRUCE D. SARGENT
MELVIN B. TAUB
JACQUES S. THERIOT
STEPHEN J. TREADWAY
PAUL UNDERWOOD

By GINA LEMON
(As authorized signatory for
Smith Barney Shearson Inc. and
Attorney-in-fact for the persons listed above)

R-5

DEAN WITTER REYNOLDS INC.
DEPOSITOR

By the following persons, who constitute a majority of
the Board of Directors of Dean Witter Reynolds Inc.:

Powers of Attorney
have been filed
under Form SE and
the following 1933
Act File Number:
33-17085

NANCY DONOVAN
CHARLES A. FIUMEFREDDO
JAMES F. HIGGINS
STEPHEN R. MILLER
PHILIP J. PURCELL
THOMAS C. SCHNEIDER
WILLIAM B. SMITH
By MICHAEL D. BROWNE

(As authorized signatory for Dean Witter Reynolds Inc.
and Attorney-in-fact for the persons listed above)

