

Washington Service Bureau, Inc.  
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Washington, D. C. 20036  
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Act	33
Section	5
Rule	144 (c) (2)
Public Availability	5-7-73

George P. Michaley, Jr., Esq.  
Sullivan & Worcester  
1025 Connecticut Avenue, N.W.  
Washington, D.C. 20036

1973

Re: **Fantastic Fudge, Inc.**

Dear Mr. Michaley:

This is in reply to your letters of March 8 and 29, 1973 requesting the staff's advice as to whether **Fantastic Fudge (Fantastic)** has met the public availability of information requirements of paragraph (c)(2) of Rule 144 under the Securities Act of 1933.

**Fantastic** publicly offered 170,000 shares of its common stock pursuant to a prospectus dated March 5, 1971, which was filed with the Commission under the registration requirements of the Securities Act. On or about July 13, 1971, **Fantastic** filed an annual report on Form 10-K for its fiscal year ended April 30, 1971 pursuant to the requirements of Section 15(d) of the Securities Exchange Act of 1934. However, since **Fantastic** has less than 300 stockholders of record, its obligation to file additional reports pursuant to Section 15(d) has been suspended.

**Fantastic** has sent to its 169 stockholders of record annual reports for the fiscal year ended April 30, 1971 and April 30, 1972 which have included certified financial statements, and proxy statements for annual meetings held August 16, 1971 and August 15, 1972.

It is your opinion that the information called for by Rule 15c2-11(a)(4) (1) through (14) and (16) is presented by the above mentioned disclosures, except that there is no affiliation between **Fantastic** and any broker-dealers, and any proposed seller affiliated with **Fantastic** would be identified by filing the Form 144.

Assuming the above described information also is distributed to all market makers and any person requesting information, it appears from

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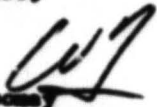
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the above that the public availability requirements of Rule 144(c)(2) have been met.

Sincerely yours,

  
William E. Toomey  
Assistant Chief Counsel

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85