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Investment Service Bureau, Inc.
SAMSON Cordage Works
R-124
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12-10-75

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

NOV 10 1975

Act	33
Section	
Rule	144(c)(2)
Public Availability	12-10-75

Thomas J. Kelly, Esq.
Herrick, Smith, Donald,
Farley & Ketchum
100 Federal Street
Boston, Mass. 02110

Re: Samson Cordage Works

Dear Mr. Kelly:

This is in response to your letters dated April 25, 1975 and August 13, 1975 and several telephone conversations requesting confirmation of your view that there is sufficient current public information on Samson Cordage Works ("Samson") to meet the requirements of Rule 144(c)(2) of the Securities Act of 1933 ("the Act"). The material facts are as follows:

Samson is not a reporting company under the Securities Exchange Act of 1934 ("Exchange Act"). Samson does, however distribute annual reports to its stockholders containing audited financial statements for all years commencing with the year ended December 31, 1965. Beginning in 1966, quarterly interim reports have been furnished to shareholders. Such reports are also distributed to brokerage houses and investment analysts and are available on request. Samson supplies financial information to Moody's Investors Service, Inc. and has done so since 1967. It is reported in Moody's OTC Industrial Manual. Samson has available substantial information concerning its products and properties, and such information will be made available to any broker or dealer desiring to effect transactions in its stock, as well as to any other person who may request it. To the best of your knowledge no broker, dealer or associated person is affiliated with Samson nor are quotations published directly or indirectly on behalf of Samson, its officers, directors or 10% shareholders. In the event of a change in these circumstances, you represent that the information contemplated by subsection (xiv) and (xvi) of Rule 15c2-11(a)(4) of the Exchange Act will be made available in an appropriate manner.

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Based upon the information presented in your letters and attached reports the staff of this Division concurs with your view that Samson currently complies with the requirements of Rule 144(c)(2). Because this position is based upon the representations made to the Division in your letters, it should be noted that any different facts or future developments might require a different conclusion.

Sincerely,

Norman Schou
Attorney Adviser