

Washington Service Bureau, Inc.	
Letter: <u>Delford Corp</u>	
WSB Division #: <u>33-R144</u>	
File # within division: <u>329</u>	
Letter also listed in file guide under division(s): <u>33-411</u>	
Availability date: <u>2-2-76</u>	

000006

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DEC 31 1975

Mr. Eric A. Brock
349 Country Club Lane
Pomona, New York 10970

Re: Delford Corporation

Act	<u>33</u>
Section	<u>401</u>
Rule	<u>144</u>
Public Availability	<u>2-2-76</u>

Dear Mr. Brock:

This is in reference to your letter dated December 10, 1975 concerning the proposed sale by you, without compliance with the registration requirements of the Securities Act of 1933 (the "Act") of 5,000 shares of the common stock of Delford Corporation every six months. We have no record of Mr. Eagle's letter dated October 1, 1975.

As stated in our August 5, 1975 reply to Mr. Eagle's letter of June 26, 1975, it appears that there is a lack of current public information concerning the above referenced company in material provided to the public, to the company's security holders and to professionals in the securities business. Accordingly, in view of the purposes of the Securities Act "(t)o provide full and fair disclosure of the character of securities sold in interstate and foreign commerce and through the mails, and to prevent frauds in the sale thereof..." this Division, as a matter of policy, will not express any view as to whether it will recommend enforcement action to the Commission if the proposed transaction is effected without compliance with the registration provisions of that Act. We will reconsider your request, should you demonstrate that there is publicly available the information concerning the issuer specified in subdivision (i) to (xiv), inclusive and subdivision (xvi) of paragraph (a)(4) of Rule 15c2-11 under the Securities Exchange Act of 1934 and that that information is "reasonably current" as that phrase is defined in paragraph (g) of that Rule. A copy of Rule 15c2-11 is enclosed for your convenience.

If you have any further questions please contact me at (202) 755-1240.

Sincerely,

Michael P. Rogan
Attorney Adviser

Enclosure

cc: Mr. Sidney Eagle, Esq.
Eagle & Fein
363 Seventh Avenue
New York, New York 10001

BEST COPY AVAILABLE
FROM S.E.C. PUBLIC FILES