Gordon H. Dickinson & Co. Allentown, Pennsylvania

April 3, 1968

Securities and Exchange Commission Washington, D. C. 20549

Re: SEC Rule 10b-10

Gentlemen:

It is our understanding that this rule would materially effect our operation in an adverse way due to the elimination of customer directed give-ups.

It would seriously curtail, if not eliminate, the hiring and training of new men. Our profits could be cut to the point where we may have to consider disbanding our operations.

We ask you to reconsider recommending this rule in view of the effects it will have on smaller operations such as ours.

Sincerely,

Gordon H. Dickinson

cc: Richard B. Walbert, President, NASD