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DUNES HOTELS & CASINOS INC  
Form 15-12B  
January 02, 2002

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 15

Certification and Notice of Termination of Registration under Section 12(g) of the Securities Exchange Act of 1934 or Suspension of Duty to File Reports Under Section 13 and 15(d) of the Securities Exchange Act of 1934.

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Commission File Number 1-4385  
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Dunes Hotels and Casinos, Inc.  
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(Exact name of registrant as specified in its charter)  
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46735 County Road 32B  
P.O. Box 130  
Davis, California 95617  
(530) 753-4890

(Address, including zip code, and telephone number, including area code, of the registrant's principal executive offices)  
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Common Stock, \$0.50 par value  
Series B, \$7.50 Cumulative Preferred Stock, \$.50 par value (Title of each class of securities covered by this Form)  
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None  
(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	[ ]	Rule 12h-3(b)(1)(ii)	[ ]
Rule 12g-4(a)(1)(ii)	[X]	Rule 12h-3(b)(1)(i)	[ ]
Rule 12g-4(a)(2)(i)	[ ]	Rule 12h-3(b)(2)(ii)	[ ]
Rule 12g-4(a)(2)(ii)	[ ]	Rule 15d-6	[ ]
Rule 12h-3(b)(1)(i)	[ ]		

Approximate number of holders of record as of the certification or notice date: 436 holders of Common Stock and 98 holders of Series B, \$7.50 Cumulative Preferred Stock.

Pursuant to the requirements of the Securities Exchange Act of 1934, Dunes Hotels and Casinos, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: January 2, 2002

Dunes Hotels and Casinos, Inc.

By: -/s/ Steve K. Miller----  
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Name: Steve K. Miller  
Title: President

