

ROCKY MOUNTAIN CHOCOLATE FACTORY, INC.
265 TURNER DRIVE
DURANGO, COLORADO 81303
TEL: 970.259.0554 · FAX: 970.382.7371



January 6, 2015

VIA EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

**Re: Rocky Mountain Chocolate Factory, Inc.
Registration Statement on Form S-4
File No. 333-200063**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Rocky Mountain Chocolate Factory, Inc., a Delaware corporation (the "Company"), hereby requests that the effective date of the above-captioned Registration Statement be accelerated so that it becomes effective at 9:00 a.m., Eastern Time, on Thursday, January 8, 2015, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Securities Exchange Commission (the "Commission") or the Staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call Ned Prusse of Perkins Coie LLP, counsel to the Company, at (303) 291-2374 as soon as the Registration Statement has been declared effective.

Very Truly Yours,

**ROCKY MOUNTAIN CHOCOLATE
FACTORY, INC.**

/s/ Bryan J. Merryman
Bryan J. Merryman
Chief Operating Officer/Chief Financial Officer