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August 8, 2013

VIA OVERNIGHT COURIER

Shohreh Aram, Esq
Department of Business Oversight
320 West 4th Street, Suite 750
Los Angeles, California 90013-2344

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AUG 09 2013

Dear Ms Aram

On behalf of our client **Golden Spoon Franchising, Inc. [DOC File No. 993-5757]** ("GSF"), and in response to your e-mailed comment letter regarding GSF's pending California franchise application, please consider the following

1 In response to your first comment, we appreciate your comment and we will not be resubmitting the Customer Authorization form at this time (as you permitted)

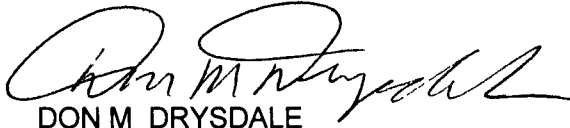
2 In response to your second comment GSF elects to postpone payment of initial fees by California franchisees until GSF completes its initial obligations and the franchisee opens for business We modified Item 5 and Item 7 of GSF's Franchise Disclosure Document ("FDD"), the cover page, Franchise Agreement and Multi Outlet Agreement accordingly

3 In response to your third comment, we modified the state cover page accordingly

Enclosed are (i) copies of all revised page of GSF's FDD, marked to show changes and (ii) clean copies of the revised FDD components

Please notify us when the registration has been granted, or of any comments or questions you have

Very truly yours,



DON M DRYSDALE

Enclosures

cc Mr Roger Clawson

FRANCHISE DISCLOSURE DOCUMENT**MARKED TO SHOW CHANGES****GOLDEN SPOON FRANCHISING, INC.
dba GOLDEN SPOON FROZEN YOGURT**

A California Corporation

30302 Esperanza

Rancho Santa Margarita, California 92688

(949) 709-2750

E-mail: roger@goldenspoon.com**URL: www.goldenspoon.com**

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As a Golden Spoon Frozen Yogurt franchisee, you will operate a retail store selling only authorized Golden Spoon frozen yogurt and related products. The total investment necessary for you to begin operation of a Golden Spoon Frozen Yogurt franchise outlet ranges from \$190,500 to \$401,000. This includes \$35,000 that must be paid to the franchisor and its affiliates. Payment of all initial fees is postponed until after all of franchisor's initial obligations are complete and the franchisee is open for business.

This disclosure document summarizes certain provisions of your franchise agreement and other information in plain English. Read this disclosure document and all accompanying agreements carefully. You must receive this disclosure document at least 14 calendar days before you sign a binding agreement with, or make any payment to, the franchisor or an affiliate in connection with the proposed franchise sale. **Note, however, that no government agency has verified the information contained in this document.**

You may wish to receive your disclosure document in another format that is more convenient for you. To discuss the availability of disclosures in different formats, contact Roger Clawson at 30302 Esperanza, Rancho Santa Margarita, California 92688, telephone (949) 709-2750.

The terms of your contract will govern your franchise relationship. Don't rely on the disclosure document alone to understand your contract. Read all of your contract carefully. Show your contract and this disclosure document to an advisor, like a lawyer or an accountant.

Buying a franchise is a complex investment. The information in this disclosure document can help you make up your mind. More information on franchising, such as "A Consumer's Guide to Buying a Franchise", which can help you understand how to use this disclosure document, is available from the Federal Trade Commission. You can contact the FTC at 1-877-FTC-HELP or by writing to the FTC at 600 Pennsylvania Avenue, NW, Washington, DC 20580. You can also visit the FTC's homepage at www.ftc.gov for additional information. Call your state agency or visit your public library for other sources of information on franchising.

There may also be laws on franchising in your state. Ask your state agencies about them.

The issuance date is ~~July 5~~ **August 8, 2013.**

CA

STATE COVER PAGE

Your state may have a franchise law that requires a franchisor to register or file with the state franchise administrator before offering or selling in your state. REGISTRATION OF A FRANCHISE BY A STATE DOES NOT MEAN THAT THE STATE RECOMMENDS THE FRANCHISE OR HAS VERIFIED THE INFORMATION IN THIS DISCLOSURE DOCUMENT

Call the state franchise administrator listed in Exhibit F for information about the franchisor, or about franchising in your state

MANY FRANCHISE AGREEMENTS DO NOT ALLOW YOU TO RENEW UNCONDITIONALLY AFTER THE INITIAL TERM EXPIRES. YOU MAY HAVE TO SIGN A NEW AGREEMENT WITH DIFFERENT TERMS AND CONDITIONS IN ORDER TO CONTINUE TO OPERATE YOUR BUSINESS. BEFORE YOU BUY, CONSIDER WHAT RIGHTS YOU HAVE TO RENEW YOUR FRANCHISE, IF ANY, AND WHAT TERMS YOU MIGHT HAVE TO ACCEPT IN ORDER TO RENEW

Please consider the following RISK FACTORS before you buy this franchise

OUR WEBSITE HAS NOT BEEN REVIEWED OR APPROVED BY THE CALIFORNIA DEPARTMENT OF BUSINESS OVERSIGHT. ANY COMPLAINTS CONCERNING THE CONTENT OF THIS WEBSITE MAY BE DIRECTED TO THE CALIFORNIA DEPARTMENT OF BUSINESS OVERSIGHT AT www.dbo.ca.gov

IN ITS LAST FISCAL YEAR ENDING DECEMBER 31, 2012, THE FRANCHISOR HAD INCOME OF ONLY \$318 (AND AFTER PROVISION FOR INCOME TAXES EXPERIENCED A NET LOSS OF \$482) AND A NEGATIVE NET WORTH OF (\$5,045). PLEASE SEE THE FRANCHISOR'S AUDITED FINANCIAL STATEMENT AS OF DECEMBER 31, 2012 WHICH INDICATES THE FRANCHISOR IS OPERATING ON A GOING CONCERN BASIS.

THERE MAY BE OTHER RISKS CONCERNING THIS FRANCHISE

Effective Date See the next page for registration state effective dates

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