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LINCOLN LOGS LTD  
Form 15-12G  
September 13, 2005

UNITED STATES  
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.

Commission File Number: 0-12172

LINCOLN LOGS LTD.

-----  
(Exact Name of Registrant as specified in its charter)

5 Riverside Drive, Chestertown, New York 12817 (518) 494-5500

-----  
(Address, including zip code, and telephone number, including area code, of  
registrant's principal executive offices)

Common Stock, \$0.01 par value per share

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(Title of each class of securities covered by this Form)

None

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(Title 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 provision(s)  
relied upon to terminate or suspend the duty to file reports:

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

Approximate number of holders of record as of the certification or notice  
date: 175

Pursuant to the requirements of the Securities Exchange Act of 1934, Lincoln  
Logs Ltd. has caused this certification/notice to be signed on its behalf by the  
undersigned duly authorized person.

Lincoln Logs Ltd.

DATE: September 13, 2005

BY: /s/ John D. Shepherd  
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Name: John D. Shepherd  
Title: President and Chief  
Executive Officer