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DUNES HOTELS & CASINOS INC
 Form 5
 February 13, 2002

U. S. SECURITIES AND EXCHANGE COMMISSION

FORM 5

Check box if no longer subject to Section 16.
 Form 4 or Form 5 obligations may continue.
 See instruction 1(b).

Washington, D.C. 20549

Form 3 Holdings Reported.

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERS

Form 4 Transactions Reported.

Filed pursuant to Section 16(a) of the Securities Exchange Act of
 Utility Holding Company Act of 1935 or Section 30(f) of the In

1. Name and Address of Reporting Person*			2. Issuer Name and Ticker or Trading Symbol		6. Re
			Dunes Hotels and Casinos, Inc.		Is
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(Last)	(First)	(Middle)	3. IRS or Social Security Number of Reporting Person (Voluntary)	4. Statement for Month/Year	___ Of
General Financial Services, Inc.				12/2001	(g
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(Street)			5. If Amendment, Date of Original (Month/Year)		7. Indi
8441 E. 32nd Street N					(Che
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(City) (State) (Zip) Table 1 - Non-Derivative Securities Acquired, Disposed of
 Wichita, Kansas 67226

1. Title of Security (Instr. 3)	2. Trans- action date: (Month/ Day/ Year)	3. Trans- action Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		5. Amount of Securities Beneficial Owned at End of Iss Fiscal Yea (Instr. 3 and 4)
			Amount	(A) or (D)	Price
Common Stock	5/15/01	P	380	A	\$1.00

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options, convertible securities)

1. Title of Derivative Security (Inst. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)

				(A) (D)	Date Expiration Date	Title Amount or Number of Shares	

Explanation of Responses: (1) The 1,007,774 shares of common stock are directly owned by GFS Acq Financial Services, Inc. ("GFS") as the sole shareholder of GFS Acquisition Company, Inc. and shares owned by GFS Acquisition Company, Inc. Steve K. Miller as the sole stockholder of GFS and GFS and GFS Acquisition Company, Inc. beneficially owns the shares of common stock owned directly (2) The 2,093 shares of Series B preferred stock and 3,000,000 shares of common stock are owned d sole stockholder and director of GFS and as a result beneficially owns the shares of Series B pre GFS.

/s/ Steve K. Miller

Steve K. Miller

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, see Instruction 6 for procedure.

GENERAL FINANCIAL SERVICES, I

By: /s/ Steve K. Miller

Steve K. Miller, Presiden

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GFS ACQUISITION COMPANY, INC.

By: /s/ Steve K. Miller

Steve K. Miller, President

Form 5

Reporting Person

General Financial Services, Inc.

Date of Event Requiring Statement

Year 2002

Issuer Name

Dunes Hotels and Casinos Inc.

List of Other Joint Filers

Names and Addresses

Steve K. Miller; 8441 E. 32nd Street N, Wichita, Kansas 67226

GFS Acquisition Company, Inc., 8441 E. 32nd Street N., Wichita, Kansas 67226