



ROOM PLUS, INC.

1,100,000 Shares of Common Stock and 2,200,000 Redeemable Warrants

As described below, an additional 670,000 shares of Common Stock are being registered in connection with this offering on behalf of certain selling security holders; however, such shares are being registered for resale purposes only and not as part of the underwritten offering.

Room Plus, Inc., a New York corporation (the "Company") hereby offers 1,100,000 shares of the Company's common stock, \$.00133 par value per share (the "Common Stock"), and 2,200,000 redeemable common stock purchase warrants of the Company (the "Redeemable Warrants"). The Common Stock and the Redeemable Warrants offered hereby (sometimes hereinafter collectively referred to as the "Securities") will be separately tradeable immediately upon issuance and may be purchased separately. Investors will not be required to purchase shares of Common Stock and Redeemable Warrants together or in any particular ratio. The shares of Common Stock offered hereby include 100,000 shares held by the four directors of the Company (the "Directors Shares"). The Directors Shares are being underwritten in this Offering; however, the Company will not receive any proceeds from the sale of the Directors Shares. Each Redeemable Warrant entitles the holder to purchase one share of Common Stock at a price of \$5.50 per share, subject to adjustment as described herein, commencing November 1, 1997 until November 1, 2001 and is redeemable by the Company at a redemption price of five cents (\$.05) commencing November 1, 1997 on 30 days' prior written notice, provided that the average closing bid price of the Common Stock equals or exceeds \$7.50 per share, subject to adjustment as described herein, for thirty (30) consecutive trading days ending on the fifteenth trading day immediately prior to the notice of redemption. See "Description of Securities."

Prior to this Offering, there has been no public market for the Common Stock or the Redeemable Warrants and there can be no assurance that a market will develop after completion of this Offering or if a market develops, it will be sustained. The initial public offering price of the Common Stock will be \$5.00 per share and the initial public offering price of the Redeemable Warrants will be \$.10 per warrant. See "Risk Factors" and "Underwriting" for a discussion of the factors considered in determining the initial public offering prices of the Securities and the terms of the Redeemable Warrants. Subject to official notice of issuance, the Common Stock and the Redeemable Warrants have been approved for quotation on the National Association of Securities Dealers Automated Quotation System SmallCap Market ("NASDAQ SmallCap") under the symbols "PLUS" and "PLUSW," respectively, and the Boston Stock Exchange ("BSE") under the symbols "RPI" and "RPIW," respectively.

This Prospectus also relates to the registration by the Company, at its expense, for the account of certain security holders (the "Selling Security Holders") of an aggregate of 670,000 shares of Common Stock (which do not include the 100,000 Directors Shares). None of the shares of Common Stock held by the Selling Security Holders are being underwritten in this Offering, and the Company will not receive any proceeds from their sale. See "Selling Security Holders."

**INVESTMENT IN THE SECURITIES OFFERED HEREBY INVOLVES A HIGH
DEGREE OF RISK AND IMMEDIATE SUBSTANTIAL
DILUTION. SEE "RISK FACTORS" ON PAGE 7 AND "DILUTION."**

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)	Proceeds to Holders of Directors Shares
Per Share	\$ 5.00	\$ 0.50	\$ 4.50	\$ 4.50
Per Redeemable Warrant	\$ 0.10	\$ 0.01	\$ 0.09	\$ 0
Total(3)	\$5,720,000	\$572,000	\$4,698,000	\$450,000

(1) Does not include additional compensation to the Representative consisting of (i) a non-accountable expense allowance equal to 3% of the aggregate purchase price of the Securities, or \$171,600 (\$197,340 if the Representative's over-allotment option is exercised in full), of which \$25,000 has been paid to date; (ii) warrants to purchase 110,000 shares of Common Stock at \$7.50 per share and/or 220,000 warrants at \$.15 per warrant, each of which is identical to the Redeemable Warrants except the price to purchase a share of Common Stock is \$8.25; and (iii) a two-year consulting agreement providing for fees totalling \$114,400, which is payable to the Representative in full on the closing of this Offering. For additional information concerning further agreements between the Company and the Representative, including an agreement to indemnify the Representative against certain civil liabilities, including liabilities under the Securities Act of 1933, see "Underwriting."

(2) Before deducting estimated expenses of \$671,600 payable by the Company, including the non-accountable expense allowance.

(3) The Company has granted to the Underwriters an option to purchase up to 165,000 additional shares of Common Stock and/or 330,000 additional Redeemable Warrants, upon the same terms and conditions as set forth above, solely to cover over-allotments, if any. If such option is exercised in full, the total Price to Public, Underwriting Discounts and Commissions, Proceeds to Company and Proceeds to Holders of Directors Shares will be \$6,578,000, \$657,800, \$5,470,200, and \$450,000, respectively. See "Underwriting."

The Securities are being offered by the Underwriters, subject to prior sale, when, as and if delivered to and accepted by the Underwriters, and subject to approval of certain legal matters by their counsel and subject to certain other conditions. The Underwriters reserve the right to withdraw, cancel or modify this Offering and to reject any order in whole or in part. It is expected that delivery of the Securities offered hereby will be made against payment at the offices of The Thornwater Company, L.P., New York, New York on or about November 6, 1996.

THE THORNWATER COMPANY, L.P.

ROOM PLUS, INC.

91 MICHIGAN AVENUE, PATERSON, NEW JERSEY 07503

MARC ZUCKER
CHAIRMAN, C.E.O.

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October 6, 1997

Mr. Tommy O'Rourke
Thornwater
107A East 37th Street
New York, NY 10016

Dear Tommy,

I just wanted to take a moment to thank you and your firm for everything you have done to date. When a company, such as mine, considers going public, we hear a lot of statements that make us apprehensive about the undertaking. However, you, personally, and your firm have kept every commitment that you have made since the day we met. Your advice and your counsel has helped us in numerous ways.

Once again, thank you for your cooperation and continued support.

Sincerely,



Marc Zucker
Chairman

MZ/mm