



SCIENTIFIC, INC.

P. O. Box 31 • 1703 E. Second Street • Scotch Plains, New Jersey 07076 • (201) 322-6767

March 28, 1972

REC-S.E.C.

MAR 31 1972

Neil McCoy, Esq.
Counsel
Securities and Exchange Commission
Washington, D. C. 20549

Re: Regulation "A" Notification File #241X6257

Dear Sir:

We have received several inquiries from holders of our unregistered securities concerning the application of Rule 144 in selling these unregistered securities. Although we realize that it is primarily the seller's obligation to ascertain whether or not the requirements of Rule 144 are met before selling or otherwise disposing of his unregistered securities, we also believe an obligation rests upon the Company to assure itself that it does not violate the Securities Act of 1933 as amended and the rules and regulations promulgated thereunder in connection with any distribution of its securities. Specifically, this Company sees an area of concern in that its transfer agent has been instructed to place "stop transfer" orders against unregistered shares and place restrictive legends upon such certificates. Before the Company's transfer agent will remove such "stop transfer" orders and issue new certificates without legends, it requires a directive from the Company assuring that such action meets the requirements of the Securities Act and the rules and regulations promulgated thereunder.

The Company (which recently changed its name from Scientific Chemical Treatment Co., Inc.) in 1955 sold 100,000 shares of its Common Stock pursuant to a Regulation A exemption from the registration requirements of the Securities Act. The Company's Common Stock is currently traded in the over-the-counter market.

The revised Rule 144 would appear to provide an issuer two methods for meeting the current information requirements. This issuer apparently does not meet the requirements set down in (c) (1) since, although it files Form 10-K and 10-Q, its securities are not registered with the Commission. It would seem, however, that, although the Commission has not formally interpreted the "publicly available" prerequisite in (c) (2), a Company filing Form 10-K and 10-Q should be deemed to have made available the information the Commission seeks.

Neil McCoy, Esq.

-2-

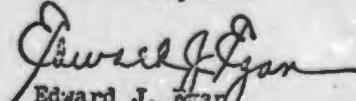
March 28, 1972

This Company has filed a Form 10-K on January 31, 1972 for the period ending October 31, 1972, a 10-Q for the period ending January 31, 1972, and has supplied the Commission with copies of its proxy statement, proxy form, and 1970 Annual Report to Stockholders. The Company has distributed to its stockholders an annual report for each year since 1966. In 1971, the Company initiated a policy of distributing interim financial reports to its stockholders for each quarterly period. The Company has always made announcements to its stockholders of developments the Company considers noteworthy.

We would ask that the Commission issue its opinion as to whether or not the Company has met the current information requirements of Rule 144 based upon the facts outlined above. Your prompt attention to this request would be greatly appreciated.

Yours truly,

SCIENTIFIC, INC.

Edward J. Egan
Corporate Counsel

EJE/rq