

Washington Service Bureau, Inc.
1225 Conn. Ave., N. W., Suite 600
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(202) 833-9209

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Act	33
Section	4(1)
Rule	144

16-18-72

Simon M. Lorne, Esq.
Munger, Tolles, Hills & Rickershauser
Eleventh Floor
601 South Hill Street
Los Angeles, California 90014

SEP 18 1972

Re: Pollution Research & Control Corp.

Dear Mr. Lorne:

This is with reference to your letter of July 13, 1972 as supplemented by your letter of August 24, 1972 with the material enclosed therewith concerning the proposed sale pursuant to the provisions of Rule 144 under the Securities Act of 1933 ("the Act") without compliance with the registration requirements of the Act by your client Mr. Donald Butler of up to 40,500 shares of common stock of Pollution Research & Control Corp. You ask whether or not the situation you describe in your letter and the copies of information supplied meet the requirements of Rule 144(c)(2).

You state that it is your opinion that the information required by Clauses (1) to (14), inclusive, and Clause 16 of paragraph (a)(4) of Rule 15c2-11 under the Securities Exchange Act of 1934 is publicly available, by virtue of the circulation to the public of the Offering Circulars dated May 22, 1970 and May 4, 1972 in connection with the sale of the issuer's securities. You point out that the Company represents in the Offering Circulars that it furnishes to its shareholders annual reports containing certified financial statements and may, from time to time distribute such other reports as the directors may deem advisable. You state that in your opinion, the Offering Circulars contain a significant amount of information beyond that required by the clauses of rule 15c2-11.

Based on the facts presented, the supplemental information provided appears to satisfy the requirements of Rule 144(c)(2).

Sincerely yours,

William E. Morley

William E. Morley
Attorney Adviser

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