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LAW OFFICES
MUNGER, TOLLES, HILLS & RICKERSHAUSER
ELEVENTH FLOOR
606 SOUTH HILL STREET
LOS ANGELES, CALIFORNIA 90014
626-1491
AREA CODE 213

OF COUNSEL
CHARLES T. MUNGER
FREDERICK B. WARDER, JR.
(1932-1972)
CABLE ADDRESS
MUNTOLL
TELEX 677574

August 24, 1972

Robinson

Mr. William Robinson
Division of Corporate Finance
Securities and Exchange Commission
500 North Capitol Street
Washington, D. C.

REC'D L.C.
AUG 28 1972

Re: Pollution Research and Control
Corp./ Donald Butler

Dear Mr. Robinson:

Enclosed, as you requested, are copies of the Offering Circular of Pollution Research and Control Corp. dated May 22, 1970, the Offering Circular of May 4, 1972, and a copy of the Annual Report of Pollution Research and Control Corp. for the year ended December 31, 1971.

In addition to the enclosed materials, some information relating to Pollution Research and Control Corp. is publicly available through usual channels such as Standard & Poor's.

Very truly yours,



Simon M. Lorne

SML:ej

Enclosure

89