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*[Handwritten signature]*

Robert C. Dorman  
 10685 S. W. Lakefield St.  
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 April 24, 1974

Neal McCoy, Chief Counsel  
 Division of Corporation Finance  
 U. S. Securities & Exchange Commission  
 500 North Capitol Street  
 Washington, D.C. 20549

Re: 1933 Act, Rule 144

Dear Mr. McCoy,

I was referred to you by Mr. Mike Hansen of the SEC Seattle Office. I have a question regarding a stock sale under Rule 144 which he could not answer.

I hold several thousand shares of common stock of INNO JOINT Corporation of Nevada (formerly Idaho) which I acquired as of January 1, 1971 as the result of a class "A" merger. I am now eligible to and in fact have already sold some of this stock through an established broker under Rule 144.

I am considering the gift of some stock to Lewis & Clark College of Portland, Oregon under the "Pomona College Law". They would sell the stock, invest the funds derived and establish an irrevocable trust that would pay my wife and me a guaranteed return until we both die. My questions are these:

1. If I make such a contract with Lewis & Clark College, can they sell these shares under Rule 144 in the same manner as I have and will in the future?
2. Can Lewis & Clark College sell immediately, or would they have a two year waiting period from the date of receipt of the stock?

If Lewis & Clark can sell immediately, I request that the SEC give me a "No action letter" so that I can make this gift without the possibility of future legal complications for either myself or the college.

Your assistance in this matter will be greatly appreciated.

Yours very truly,

*Robert C. Dorman*

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