

402 Juniper Drive
Schenectady, N. Y. 12306
September 15, 1975

Mr. Mark L. Lezell
Attorney Advisor
Division of Corporate Finance
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

Subject: Request for no action letter

Dear Mr. Lezell:

I am the beneficial owner of 167,694 shares of common stock purchased in 1968 and 1969 from

Environment One Corporation
7773 Balltown Road
Schenectady, New York 12309
Telephone 518-346-6161

I.R.S. identification number: 14-1505298

S.E.C. file number: 1-7037

I, Walter W. Aker
402 Juniper Drive
Schenectady, New York 12306
Telephone 518-372-7243

Social Security number: 017-16-6543

would like to sell about 1000 shares per month over the next three years (36,000 shares) which is about 21% of my total holding. The total number of outstanding shares of the Environment One Corporation last reported is 4,089,094. The current market price is 20.75 per share.

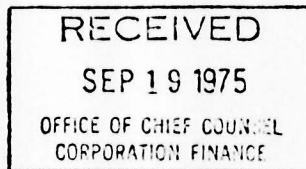
Background Information and Reason for Request

In 1968, after 30 years of service at the General Electric Company, I joined in the co-founding of the Environment One Corporation.

I have served as an officer and director of the Environment One Corporation.

In 1974, with the downturn of the economy it was necessary to cut down on expenditures and activities at Environment One. The Board of Directors decided to sell that portion of the business which I had been managing. This left no challenging opportunity for me to pursue, but I did continue on a no salary basis to do what I could to help turn the Company around. I have drawn no salary from Environment One since June 1, 1974. On May 20, 1975 I resigned as an officer of Environment One when it became apparent that the remaining operations showed promise of being profitable.

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I am currently operating a small business with very limited income. I receive no pension or other benefits from the Environment One Corporation and my pension from General Electric can not start until October 1978. My request for this no action letter is to be in a position to supplement my income during the next three years.

I understand that the securities must be sold in such a manner as not to disrupt the trading markets. I believe that my proposal meets this requirement (Section 4 (1) of the Securities Act)

I am still serving as a director of Environment One Corporation and do not know any material adverse information in regard to the current and prospective operations of Environment One Corporation which has not been publicly disclosed. As indicated in the last 10Q report, Environment One Corporation did show a profit for the 1st half of 1975.

It is planned that these shares of common stock will be sold through the following brokers:

Foster and Adams sells on Boston Stock Exchange
120 Broadway and over the counter
New York, N. Y. 10005
Telephone 212-732-7100

or C. L. King and Associates, Inc. sells Boston Stock Exchange
41 State Street and over the counter
Albany, New York 12207
Telephone 518-434-1231

All of my shares are common stock acquired as follows:

84,215 (split basis is 168,430) common shares in December 1968
acquired from Environment One Corporation for cash.

2,632 (split basis is 5,264) common shares in January 1969
acquired from Environment One Corporation for cash.

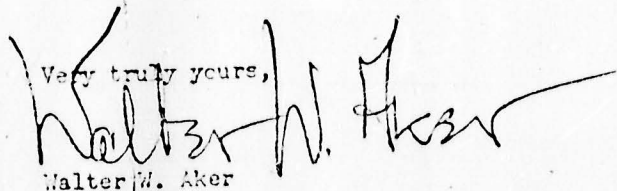
Of this total 4000 shares were transferred as gifts in November 1972 and 2000 shares were transferred in August 1973. These were gifts to relatives and friends and were reported to you on Form 4 at the time of the transfer. This accounts for my current holding of 167,694 shares from the original 173,694.

A Form 4 Statement of Changes in Beneficial Ownership of Securities will be filed for each transaction.

If you need additional information, please contact me.

Thank you.

Very truly yours,



Walter W. Aker