RECEIVED
FEC MAIL ROOM
2001 JAN 12 P 2:05

CAPELL & HOWARD, P.C.
ATTORNEYS AT LAW
150 SOUTH PERRY STREET (36104)
POST OFFICE BOX 2069
MONTGOMERY, ALABAMA 36102-2069
(334) 241-8000
FACSIMILE: (334) 273-8888
www.chlaw.com

Writer's direct number
(334) 241-8013

JACK L. CAPELL
ROBERT S. RICHARD
FRANK H. McFADDEN
JOHN F. ANDREWS
JAMES M. SCOTT
THOMAS S. LAWSON, JR.
WILLIAM D. COLEMAN
WILLIAM R. MARTIN
BRUCE J. DOWNEY III
KENNETH D. WALLIS II
HENRY C. BARNETT, JR.
PALMER SMITH LEHMAN
NEAL H. ACKER
HENRY H. HUTCHINSON
SHAPARD D. ASHLEY
D. KYLE JOHNSON
J. LISTER HUBBARD
JAMES N. WALTER, JR.

JAMES H. McLEMORE
CONSTANCE S. BARKER
W. HOLT SPEIR III
JIM B. GRANT, JR.
CHRISTOPHER W. WELLER
DEBRA DEANES SPAIN
C. CLAY TORBERT III
R. BROOKE LAWSON III
R. ERIC POWERS III
BARBARA J. GILBERT
ROBERT D. RIVES
BRYAN K. PRESCOTT
RICHARD H. ALLEN
RICHARD H. HARKS
CHRISTINE B. DEAN
WYNDALL A. IVEY

OF COUNSEL:
JOHN B. SCOTT, JR

January 9, 2001

Mr. Nicholas T. Ebinger
Reports Analyst Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

RE: Tallatchee Creek, Inc.
Identification Number: C00363689
Letter dated January 4, 2001 from John D. Gibson

Dear Mr. Ebinger:

This is to confirm that I advised you by telephone today that Tallatchee Creek, Inc, is incorporated as a non-profit corporation and it is not a separate segregated fund. It is not established, financed, maintained or controlled by a corporation, labor organization, membership organization or trade association.

If you need any further clarification, please let me know.

Very truly yours,

Neal H. Acker

NHA/cz