John P. Borrego
Senior Vice President
Treasurer and Chief Financial Officer

January 7, 1993

Public Records Office
Federal Election Commission
999 E. Street NW
Washington, DC 20463

To Whom It May Concern:

Please be advised that the Jim Walter Corporation Political Action Committee #C00226845 desires to change its reporting schedule for 1993.

Effective immediately, we will file reports on a semi-annual basis for the calendar year.

Enclosed for your files please find our final report for calendar year 1992.

Sincerely,

JPB:jn

Enclosure

THE CELOTEX CORPORATION
P.O. BOX 31601 (33631-3601)
4010 BOY SCOUT BOULEVARD, TAMPA, FLORIDA 33607