JAN 5 8 01 PM '95

John P. Barreca
SENIOR VICE PRESIDENT
TREASURER AND CHIEF FINANCIAL OFFICER

January 4, 1995

Ms. Jennifer K. Wall
Reports Analyst
Federal Election Commission
Washington, D. C. 20463

Dear Ms. Wall:

This letter is in response to your letter dated December 28, 1994 (copy attached). Please be advised that the Jim Walter Corporation Political Action Committee (JWCPAC # C00226845) is not affiliated with the Walter Industries, Inc. PAC (WALTPAC). both PAC's are located in Tampa, Florida, however, there is no affiliation between the two entities. Accordingly, the contributions made by the Jim Walter Corporation Political Action Committee to the Committee for Sam Gibbons were proper and our reports stand as filed.

Sincerely,

JPB:jn

Attachment

THE CELOTEX CORPORATION
P.O. BOX 31602 (33631-3602)
4010 BOY SCOUT BOULEVARD, TAMPA, FLORIDA 33607

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

RECEIVED
JAN 03 1995
John P. Borreca

John P. Borreca, Treasurer
Jim Walter Corporation Political
Action Committee
4010 Boy Scout Blvd.
Tampa, FL 33607

DEC 28 1994

Identification Number: C00226845

Reference: October Quarterly Report (7/1/94-9/30/94)

Dear Mr. Borreca:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Records at the Commission indicate that your committee and your affiliates may have made contributions which exceed the limits set forth in the Act (pertinent portions attached). 2 U.S.C. §441a(a) precludes multicandidate committees and their affiliates from making contributions to a candidate for federal office which, when combined, exceed $5,000 per election.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should either notify the recipient and request a refund of the amount in excess of $5,000 and/or notify the recipient, in writing, of your redesignation of the contribution. In the best interest of the committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution. Refunds are reported on Line 16 of the Detailed Summary Page and on Schedule A of the report covering the period during which they are received. Redesignations are reported as memo entries on Schedule B of the report covering the period during which the redesignation is made. 11 CFR §110.2(b)

Although the Commission may take further legal action concerning the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

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A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Jennifer N. Wall

Jennifer N. Wall
Reports Analyst
Reports Analysis Division

252

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Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
[illegible]	[illegible] [X] Primary [ ] General [ ] Other (specify)	1/18/94	[illegible]
Alliance for Progress 3000 Corporate Drive Suite 250 Rockville North, MD	Purpose of Disbursement: 2-11th-Dr-1994 Disbursement for: [X] Primary [ ] General [ ] Other (specify)	1/19/94	[illegible]
PIMA INC 1901 Pennsylvania Ave., NW 6th Floor North Washington, DC 20004	Purpose of Disbursement: Contribution 1994 Disbursement for: [ ] Primary [X] General [ ] Other (specify)	1/18/94	1,000.00
Committee for Sam Gibbons P. O. Box 3004 Washington, DC 20011	Purpose of Disbursement: 2-11th-Dr-1994 Disbursement for: [X] Primary [ ] General [ ] Other (specify)	1/24/94	1,000.00
Hayes for Congress 305 New Jersey Ave., NW Suite 201 Washington, DC 20001	Purpose of Disbursement: [illegible] Disbursement for: [X] Primary [ ] General [ ] Other (specify)	2/24/94	[illegible]
Democratic Congressional Campaign Committee 430 South Capitol St., SE Washington, DC 20003	Purpose of Disbursement: Contribution - 1994 Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/2/94	250.00
Friends for Harry Reid 925 South Carolina Ave., SE Washington, DC 20003	Purpose of Disbursement: 2-07-1994 Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/3/94	1,000.00
Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
SUBTOTAL of Disbursements This Page (optional)			4,511.00
TOTAL This Period (last page this line number only)			4,500.00

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SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 1 OF 1

FOR LINE NUMBER 23

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)
JIM WALTER CORPORATION
POLITICAL ACTION COMMITTEE

	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
A. Full Name, Mailing Address and ZIP Code Friends of Dave NoCurdy P. O. Box 722107 Norman, OK 73070	D-OK Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	9/1/94	500.00
B. Full Name, Mailing Address and ZIP Code Peter Bear for Congress 980 Priester Lane Hudson, WI 54016	Purpose of Disbursement D-3rd WI Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	9/1/94	250.00
C. Full Name, Mailing Address and ZIP Code Committee for Sam Gibbons Suite 406, Carteret Bldg. Tampa, Fl 33607	Purpose of Disbursement D-2nd-FL Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	9/12/94	5,000.00
D. Full Name, Mailing Address and ZIP Code Ryatt for Senate Committee 236 Massachusetts Ave., NE Suite 202 Washington, DC 20002	Purpose of Disbursement D-OH Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	9/12/94	500.00
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

SUBTOTAL of Disbursements This Page (optional)	6,250.00
TOTAL This Period (last page this line number only)	6,250.00

SCHEDULE B **ITEMIZED DISBURSEMENTS**

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 1 OF 2

FOR LINE NUMBER 30

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)

Malter Industries, Inc. PAC

	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
A. Full Name, Mailing Address and ZIP Code Citizens for Bacchus 115 8th Street, SE Washington, DC	District 15, Florida Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/2/93	$ 500.00
B. Full Name, Mailing Address and ZIP Code Rangel for Congress Committee 2030 Allen Place, NW Washington, DC 20009	District 15, New York Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/2/93	500.00
C. Full Name, Mailing Address and ZIP Code Bachus for Congress P.O. Box 36004 Birmingham, AL 35236	District 6, Alabama Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/2/93	500.00
D. Full Name, Mailing Address and ZIP Code BIPAC 1747 Pennsylvania Avenue, NW Washington, DC 20006	1993 Renewal Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	3/2/93	500.00
E. Full Name, Mailing Address and ZIP Code Committee for Sam Gibbons 2204 Rayburn Bldg. Washington, DC	District 11, Florida Disbursement for: [X] Primary [ ] General [ ] Other (specify)	3/19/93	1,000.00
F. Full Name, Mailing Address and ZIP Code DSCC 430 S. Capitol St., SE Washington, DC 20003	Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	4/5/93	2,000.00
G. Full Name, Mailing Address and ZIP Code Comm. to Re-elect Congressman Esteban P.O. Box 4425 W. Covina, CA 91791	District 34, California Disbursement for: [X] Primary [ ] General [ ] Other (specify)	4/14/93	1,000.00
H. Full Name, Mailing Address and ZIP Code Terry for Governor 236 Massachusetts Ave. NE Suite 202 Washington, DC 20002	Virginia Disbursement for: [X] Primary [ ] General [ ] Other (specify)	5/18/93	500.00
I. Full Name, Mailing Address and ZIP Code Pete Peterson for U.S. Congress P.O. Box 990 Washington, DC 20044-0990	District 2, Florida Disbursement for: [X] Primary [ ] General [ ] Other (specify)	5/26/93	500.00

SUBTOTAL of Disbursements This Page (Sub-total) $7,0[illegible].00

TOTAL This Period (last page this line number)

PAGE 1 OF 1

FOR LINE NUMBER 30

Any [illegible] received from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF REPORTING [illegible]

Walter Industries, Inc. PAC

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
Committee for Sam Gibbons 2204 Rayburn Blvd. Washington, DC 20515	Florida, District 11 [X] Primary [ ] General [ ] Other (specify)	1/17/94	$1,000.00
B. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
Bob Kerry for U.S. Senate 245 Second St., NE Suite 300 Washington, DC 20002	Nebraska [X] Primary [ ] General [ ] Other (specify)	1/17/94	500.00
C. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement / Disbursement for	Date (month, day, year)	Amount of Each Disbursement This Period
	[ ] Primary [ ] General [ ] Other (specify)		

SUBTOTAL of Disbursements This Page (optional) ____

TOTAL This Period (last page this line number) - 30 — 500.00

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SCHEDULE B **ITEMIZED DISBURSEMENTS**

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 1 OF 1

FOR LINE NUMBER 23

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NAME OF COMMITTEE (In Full)

Walter Industries, Inc. PAC

	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
A. Full Name, Mailing Address and ZIP Code National Coal Association(COALPAC) 1130 Seventeenth St., N.W. Washington, DC 22036	Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	9/9/94	$ 1,500
B. Full Name, Mailing Address and ZIP Code The Alabama Republican Party P.O. Box 320800 Birmingham, AL 35232	Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	9/9/94	250
C. Full Name, Mailing Address and ZIP Code Shelby for U.S. Senate P.O. Box 1091 Tuscaloosa, AL 35403	Purpose of Disbursement Democrat Disbursement for: [X] Primary [ ] General [ ] Other (specify)	9/9/94	2,000
D. Full Name, Mailing Address and ZIP Code Committee for Sam Gibbons 2204 Rayburn Blvd. Washington, DC 20515	Purpose of Disbursement District 11-Florida Disbursement for: [ ] Primary [X] General [ ] Other (specify)	9/13/94	4,500
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: [ ] Primary [ ] General [ ] Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

SUBTOTAL of Disbursements This Page (optional)	
TOTAL This Period (last page this line number only)	$8,250

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Federal Election Commission

ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS

The Commission has added this page to the end of this filing to indicate how it was received.

☐	Hand Delivered	DATE OF RECEIPT
☑	First Class Mail	POSTMARKED 1-4-95
☐	Registered/Certified Mail	POSTMARKED
☐	No Postmark	
☐	Postmark Illegible	
☐	Received from the House Office of Records and Registration	DATE OF RECEIPT
☐	Received from the Senate Office of Public Records	DATE OF RECEIPT
☐	Other (Specify):	POSTMARKED and/or DATE OF RECEIPT

SEG.
PREPARER

1-9-95
DATE PREPARED

FEC FORM 70-2 (12/92)

95039-54799