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United States Court of Appeals
For the District of Columbia Circuit

FILED JUN 14 2001

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Special Division

June 14, 2001

BY HAND DELIVERY

Mark J. Langer, Clerk
United States Court of Appeals
for the District of Columbia Circuit
3d and Constitution Ave., N.W.
Washington, D.C. 20001-2866

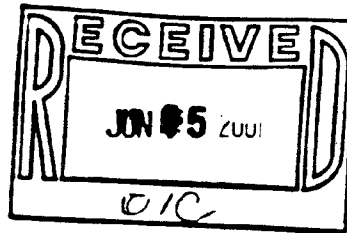
Re Independent Counsel Investigation (In re Alphonso Michael Espy)

Dear Mr. Langer:

This firm represented AFLAC, Inc. ("the Company") before the Independent Counsel, as well as several of its senior officers and directors, namely, Paul S. Amos, Daniel P. Amos and Joey M. Loudermilk

We have taken the opportunity to review the relevant portion of the Report prepared by the Independent Counsel on behalf of the individuals we represented. That portion discusses, inter alia, the litigation surrounding two privileged documents from the files of the Company. After a Court of Appeals ruling upholding the privilege, the Company allowed the Independent Counsel to review the two documents under a non-waiver agreement

At page 247 of the Report, one of the privileged documents is described as having been written by the Company's general counsel about "the subject of the illegal contributions" at issue. This description deserves some supplementation. As became clear during the litigation over privilege, the referenced privileged document is a memorandum written by the general counsel at the request of outside counsel. It was written more than a year after the illegal contributions. It documented the corrective action the Company took

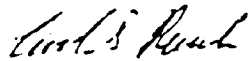


shortly after an AFLAC employee testified in the grand jury about the violations, which were not known to the Company prior to the Independent Counsel's investigation.

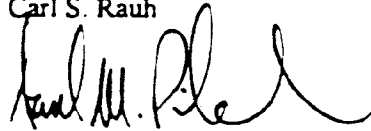
We appreciate the opportunity to add this information to the record.

Finally, we agree with the Office of Independent Counsel's conclusion that the improper conduct alleged was the result of only one AFLAC employee, that "the Company did not direct or endorse the alleged activities," and that the alleged conduct occurred without the knowledge of AFLAC or its senior management or directors.

Sincerely yours,



Carl S. Rauh



Saul M. Pilchen