

LAW OFFICES  
**COCHRAN & LOTKIN**

Capitol Hill West Building  
201 Massachusetts Avenue, N.E.  
Suite C 1  
Washington, D.C. 20002  
Phone (202) 547-9225  
Fax (202) 547-9228  
email: CLLAW@not.com

Los Angeles Office  
4929 Wilshire Boulevard  
Suite 1010  
Los Angeles, California 90010  
Phone (323) 931-6200  
Fax (323) 931-9321

ON Contract  
Ochs & Sills\*  
Los Angeles, California  
Orange County, California  
Sacramento, California  
Mexico City, Mexico  
\* Admitted Only in California  
and Mexico, D.F.

March 17, 2000

SENT VIA FACSIMILE AND U.S. MAIL.

The Honorable Rob Portman, Chairman  
The Honorable Martin Olav Sabo, Ranking Democratic Member  
Investigative Subcommittee  
House Committee on Standards of Official Conduct  
HT-2 U.S. Capitol  
Washington, D.C. 20515

Re: In the Matter of Representative Earl F. Hilliard

Dear Chairman Portman and Ranking Member Sabo:

This responds to the recent letters received from your Subcommittee Counsels regarding their requests that Representative Hilliard authorize the Subcommittee to obtain documents from the Internal Revenue Service and the Alabama Department of Revenue for certain filings submitted by Hilliards & Company, Inc., the American Trust Life Insurance Company, the American Trust Corporation, or by any other corporate or non-corporate entities owned in whole or in part by the corporate entity currently or formerly known as Hilliards & Company, Inc.

As of this date, Representative Hilliard neither has the authority, nor has been given permission by any of the affected Boards of Directors of the above-stated entities, to authorize the disclosure of the tax documents to the Subcommittee.

Sincerely,



Ralph L. Lotkin