

**ALLEN J. ROULHAC**

**LAWYER**

**SHEFFIELD, ALABAMA**

December 20th, 1935.

Honorable R. H. Walker,  
Athens, Alabama.

Dear Mr. Walker:

Mr. J. G. Baker is anxious to secure the appointment as agent for the Tax Commissioner for Colbert County. Mr. Baker is particularly well qualified for this position, having been in the real estate business here for something like fifteen years and being thoroughly posted on all real estate developments which have been made with the names, locations and etc. He knows all the people who have subdivided property and many of their clients and would be able to know where to reach them. I understand that Mr. Baker was a strong supporter of Mr. Graves and has been recommended to Gov. Graves for appointment to several other positions. He has been a friend of yours and could be worth a good deal to you.

I understand Mr. Mervin Koonce has been made Tax Agent for Lauderdale and Colbert Counties. His father is Tax Adjuster for Lauderdale and Limestone Counties. There is a great deal of work in Colbert County for the Agent of the Tax Commission to do, and I understand that there is much to be done in Lauderdale County. I don't hardly see how Mr. Koonce can attend to his Law business and efficiently look after the business of the Tax Commissioner in both of these counties. Possibly you can get the matter rearranged so that Baker could be appointed for Colbert County and Mr. Koonce be limited to Lauderdale, or be given the two counties of his senatorial district, the same counties in which his father serves as Adjustor. Under this kind of arrangement his father could be considerable help to him and at the same time do better service for the state.

I am thinking of taking a little trip and when I get back I want to discuss with you some Legislation which I have in mind.

With regards and best wishes for a happy Christmas Season,  
I am,

Sincerely yours,



Allen J. Roulhac.

P.S. I have redeemed all property from tax sales in which I was interested and about which I spoke to you sometime ago.