

SMITH, GAMBRELL & RUSSELL, LLP

ATTORNEYS AT LAW

SUITE 3100, PROMENADE II
1230 PEACHTREE STREET, N.E.

ATLANTA, GEORGIA 30309-3592

TELEPHONE (404) 815-3500

FACSIMILE (404) 815-3509

WEBSITE: www.sgrlaw.com

ESTABLISHED 1893

FLORIDA OFFICE

SUITE 2800, BANK OF AMERICA TOWER

50 NORTH LAURA STREET

JACKSONVILLE, FL 32202

TELEPHONE

(904) 598-6100

FACSIMILE

(904) 598-6300

WASHINGTON, D.C. OFFICE

SUITE 800

1850 M STREET, N.W.

WASHINGTON, D.C. 20036

TELEPHONE

(202) 263-4300

FACSIMILE

(202) 263-4329

Henry L. Balkcom IV

E-Mail: hlbalkcom@sgrlaw.com

Direct Dial: (404) 815-3742

Direct Fax: (404) 685-7042

February 28, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Public Records Office
Federal Election Commission
999 E. Street, N.W.
Washington, D.C. 20463

Re: **Smith, Gambrell & Russell Political Action Committee Trust – Federal FEC**
I.D. #C 001 87112

Ladies and Gentlemen:

Enclosed please find an amended signed June 30, 2005 Report of Receipts and Disbursements on FEC Form 3X for the above-referenced Political Action Committee. This amended report is being provided in response to the Federal Election Commission's letter dated February 24, 2006.

Please feel free to contact the undersigned should you have any questions regarding this report.

Sincerely,



Henry L. Balkcom IV

Assistant Treasurer, Smith, Gambrell & Russell, LLC
Political Action Committee Trust - Federal

HLB/hk
Enclosure

cc: Robert H.G. Lockwood, Esq. (w/o encl.)
Mr. Corbin T. Jones, Campaign Finance Analyst (via regular U.S. Mail w/encl.)

RECEIVED
FEC MAIL
OPERATIONS CENTER
2006 MAR - 8 A 8:38

16071003092

**FEC
FORM 3X**

**REPORT OF RECEIPTS
AND DISBURSEMENTS**
For Other Than An Authorized Committee

RECEIVED
FED MAIL
OPERATIONS CENTER

2001 MAR 29 10:38 AM

1. NAME OF COMMITTEE (in full)

TYPE OR PRINT ▼

Example: If typing, type over the lines.

12FE4M5

S M I T H , G A M B R E L L & R U S S E L L P O L I T I C A L A C T I O N

T R U S T , F E D E R A L

ADDRESS (number and street)

P R O M E N A D E , I I - S U I T E 3 1 0 0

1 2 3 0 P E A C H T R E E S T R E E T , N E

Check if different than previously reported. (ACC)

A T L A N T A , G A 3 0 3 0 9 - 3 5 9 2

2. FEC IDENTIFICATION NUMBER ▼

CITY ▲

STATE ▲

ZIP CODE ▲

C 0 0 1 8 7 1 1 2

3. IS THIS REPORT

NEW (N)

OR

AMENDED (A)

4. TYPE OF REPORT

(Choose One)

(a) Quarterly Reports:

- April 15 Quarterly Report (Q1)
- July 15 Quarterly Report (Q2)
- October 15 Quarterly Report (Q3)
- January 31 Year-End Report (YE)
- July 31 Mid-Year Report (Non-election Year Only) (MY)
- Termination Report (TER)

(b) Monthly Report Due On:

- Feb 20 (M2)
- May 20 (M5)
- Aug 20 (M8)
- Nov 20 (M11) (Non-Election Year Only)
- Mar 20 (M3)
- Jun 20 (M6)
- Sep 20 (M9)
- Dec 20 (M12) (Non-Election Year Only)
- Apr 20 (M4)
- Jul 20 (M7)
- Oct 20 (M10)
- Jan 31 (YE)

(c) 12-Day PRE-Election Report for the:

- Primary (12P)
- General (12G)
- Runoff (12R)
- Convention (12C)
- Special (12S)

Election on

MM / DD / YYYY

in the State of

XX

(d) 30-Day POST-Election Report for the:

- General (30G)
- Runoff (30R)
- Special (30S)

Election on

MM / DD / YYYY

in the State of

XX

5. Covering Period

0 1 / 0 1 / 2 0 0 5

through

0 6 / 3 0 / 2 0 0 5

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Assistant Treasurer Henry L. Balkcom IV

Signature of Assistant Treasurer

Henry L. Balkcom IV

Date

0 7 / 2 9 / 2 0 0 5

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

Office Use Only

FEC FORM 3X
(Rev. 02/2003)

20030917002

**SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS**

FEC Form 3X (Rev. 02/2003)

Page 2

Write or Type Committee Name

SMITH, GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

Report Covering the Period: From: / / To: / /

	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1, <input type="text" value="2005"/>		<input type="text" value="2888575"/>
(b) Cash on Hand at Beginning of Reporting Period	<input type="text" value="2888575"/>	
(c) Total Receipts (from Line 19)	<input type="text" value="576000"/>	<input type="text" value="576000"/>
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	<input type="text" value="3464575"/>	<input type="text" value="3464575"/>
7. Total Disbursements (from Line 31)	<input type="text" value="100000"/>	<input type="text" value="100000"/>
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	<input type="text" value="3364575"/>	<input type="text" value="3364575"/>
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	<input type="text" value="000"/>	
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	<input type="text" value="000"/>	

This committee has qualified as a multicandidate committee. (see FEC FORM 1M)

For further information contact:

Federal Election Commission
999 E Street, NW
Washington, DC 20463

Toll Free 800-424-9530
Local 202-694-1100

DETAILED SUMMARY PAGE
of Receipts

FEC Form 3X (Rev. 02/2003)

Page 3

Write or Type Committee Name

SMITH, GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

Report Covering the Period: From: **01** / **01** / **2005** To: **07** / **31** / **2005**

I. Receipts	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees		
(i) Itemized (use Schedule A)	4 7 7.72	
(ii) Unitemized	5,282.28	
(iii) TOTAL (add Lines 11(a)(i) and (ii))	5,760.00	5,760.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contributions (add Lines 11(a)(iii), (b), and (c)) (Carry Totals to Line 33, page 5)	5 7 6 0.00	5 7 6 0.00
12. Transfers From Affiliated/Other Party Committees	0.00	0.00
13. All Loans Received	0.00	0.00
14. Loan Repayments Received	0.00	0.00
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Carry Totals to Line 37, page 5)	0.00	0.00
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees	0.00	0.00
17. Other Federal Receipts (Dividends, Interest, etc.)	0.00	0.00
18. Transfers from Non-Federal and Levin Funds		
(a) Non-Federal Account (from Schedule H3)	0.00	0.00
(b) Levin Funds (from Schedule H5)	0.00	0.00
(c) Total Transfers (add 18(a) and 18(b))	0.00	0.00
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c))	5,760.00	5,760.00
20. Total Federal Receipts (subtract Line 18(c) from Line 19)	0.00	0.00

25039011094

DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 4

II. Disbursements	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
21. Operating Expenditures:		
(a) Allocated Federal/Non-Federal Activity (from Schedule H4)		
(i) Federal Share	0.00	0.00
(ii) Non-Federal Share	0.00	0.00
(b) Other Federal Operating Expenditures	0.00	0.00
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii), and (b))	0.00	0.00
22. Transfers to Affiliated/Other Party Committees	0.00	0.00
23. Contributions to Federal Candidates/Committees and Other Political Committees	1,000.00	1,000.00
24. Independent Expenditures (use Schedule E)	0.00	0.00
25. Coordinated Party Expenditures (2 U.S.C. §441a(d)) (use Schedule F)	0.00	0.00
26. Loan Repayments Made	0.00	0.00
27. Loans Made	0.00	0.00
28. Refunds of Contributions To:		
(a) Individuals/Persons Other Than Political Committees	0.00	0.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contribution Refunds (add Lines 28(a), (b), and (c))	1,000.00	1,000.00
29. Other Disbursements	0.00	0.00
30. Federal Election Activity (2 U.S.C. §431(20))		
(a) Allocated Federal Election Activity (from Schedule H6)		
(i) Federal Share	0.00	0.00
(ii) "Levin" Share	0.00	0.00
(b) Federal Election Activity Paid Entirely With Federal Funds	0.00	0.00
(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b))	0.00	0.00
31. Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c)) ..	1,000.00	1,000.00
32. Total Federal Disbursements (subtract Line 21(a)(ii) and Line 30(a)(ii) from Line 31)	1,000.00	1,000.00

2003091095

DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 5

III. Net Contributions/Operating Expenditures	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
33. Total Contributions (other than loans) (from Line 11(d), page 3)	5,760,000	5,760,000
34. Total Contribution Refunds (from Line 28(d))	0,000	0,000
35. Net Contributions (other than loans) (subtract Line 33 from Line 32)	5,760,000	5,760,000
36. Total Federal Operating Expenditures (add Line 21(a)(i) and Line 21(b))	0,000	0,000
37. Offsets to Operating Expenditures (from Line 15, page 3)	0,000	0,000
38. Net Operating Expenditures (subtract Line 36 from Line 35)	0,000	0,000

26039011096

**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)		PAGE 1	OF 1
	<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 12
	<input type="checkbox"/> 13	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 16 <input type="checkbox"/> 17

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)
SMITH GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

A. Full Name (Last, First, Middle Initial) GREENSTEIN, RICHARD G.		Date of Receipt
Mailing Address 1230 PEACHTREE STREET, SUITE 3100		<input type="text"/> / <input type="text"/> / <input type="text"/>
City ATLANTA	State GA	Zip Code 30309
FEC ID number of contributing federal political committee. C 0 0 1 8 7 1 1 2		Amount of Each Receipt this Period 2 3 8 8 6
Name of Employer SMITH, GAMBRELL & RUSSELL, LLP	Occupation ATTORNEY	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input checked="" type="checkbox"/> Other (specify) ▼ general contribution	Aggregate Year-to-Date ▼ 2 3 8 8 6	

B. Full Name (Last, First, Middle Initial) TURNER, HOWARD E.		Date of Receipt
Mailing Address 1230 PEACHTREE STREET, SUITE 3100		<input type="text"/> / <input type="text"/> / <input type="text"/>
City ATLANTA	State GA	Zip Code 30309
FEC ID number of contributing federal political committee. C 0 0 1 8 7 1 1 2		Amount of Each Receipt this Period 2 3 8 8 6
Name of Employer SMITH, GAMBRELL & RUSSELL, LLP	Occupation ATTORNEY	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input checked="" type="checkbox"/> Other (specify) ▼ general contribution	Aggregate Year-to-Date ▼ 2 3 8 8 6	

C. Full Name (Last, First, Middle Initial)		Date of Receipt
Mailing Address		<input type="text"/> / <input type="text"/> / <input type="text"/>
City	State	Zip Code
FEC ID number of contributing federal political committee. C		Amount of Each Receipt this Period
Name of Employer	Occupation	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼	

SUBTOTAL of Receipts This Page (optional)	<input type="text"/>
TOTAL This Period (last page this line number only)	<input type="text"/>

26029011097

**SCHEDULE B (FEC Form 3X)
ITEMIZED DISBURSEMENTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)						PAGE 1 OF 1
	<input type="checkbox"/> 21b <input type="checkbox"/> 27	<input type="checkbox"/> 22 <input type="checkbox"/> 28a	<input type="checkbox"/> 23 <input type="checkbox"/> 28b	<input type="checkbox"/> 24 <input type="checkbox"/> 28c	<input type="checkbox"/> 25 <input type="checkbox"/> 29	<input type="checkbox"/> 26 <input type="checkbox"/> 30b	

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)
SMITH, GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

Full Name (Last, First, Middle Initial)
A. FRIENDS OF JOHN BARROW

Date of Disbursement
03 / 18 / 2005

Mailing Address
P.O. BOX 48178

City **ATHENS** State **GA** Zip Code **30606**

Purpose of Disbursement
CAMPAIGN CONTRIBUTION

Candidate Name
JOHN BARROW

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼

State: **GA** District:

Amount of Each Disbursement this Period
100000

Category/Type

Full Name (Last, First, Middle Initial)
B.

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Candidate Name

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼

State: **GA** District:

Amount of Each Disbursement this Period

Category/Type

Full Name (Last, First, Middle Initial)
C.

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Candidate Name

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼

State: District:

Amount of Each Disbursement this Period

Category/Type

SUBTOTAL of Disbursements This Page (optional) ▶

TOTAL This Period (last page this line number only) ▶

26020011098

Federal Election Commission
ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS
 The FEC added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input type="checkbox"/> USPS First Class Mail	Postmarked
<input checked="" type="checkbox"/> USPS Registered/Certified	Postmarked (R/C) <i>2/28/06</i>
<input type="checkbox"/> USPS Priority Mail	Postmarked
Delivery Confirmation™ or Signature Confirmation™ Label <input type="checkbox"/>	
<input type="checkbox"/> USPS Express Mail	Postmarked
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Overnight Delivery Service (Specify):	Shipping Date
	Next Business Day Delivery <input type="checkbox"/>
<input type="checkbox"/> Received from House Records & Registration Office	Date of Receipt
<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
<input type="checkbox"/> Received from Electronic Filing Office	Date of Receipt
<input type="checkbox"/> Other (Specify):	Date of Receipt or Postmarked

Jel
 PREPARER

3/8/06
 DATE PREPARED

2503001039