



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

September 12, 2008

Robert H.G. Lockwood, Treasurer
Smith Gambrell and Russell Political Action
Committee Trust
1230 Peachtree St. NE, Ste. 3100, Promenade II
Atlanta, GA 30309

Response Due Date:
October 14, 2008

Identification Number: C00187112

Reference: July Quarterly Report (4/1/08-6/30/08)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following 2 items:

1. Schedule A of your report discloses a receipt(s) of \$2,714.40 from the "SMITH GAMBRELL AND RUSSELL POLITICAL ACTION COMMITTEE TRUST". Please clarify whether this transfer(s) is from an account maintained by your committee for non-federal activity. If so, be advised that such a transfer is prohibited by 11 CFR §102.5(a)(1)(i) and the full amount of the transfer(s) should be returned to the non-federal account. Please inform the Commission of your corrective action immediately in writing and provide a photocopy of your check for the transfer-out. In addition, the transfer-out should be disclosed on Schedule B supporting Line 22 of your next report.

If this transaction represents an "internal transfer" of funds from one federal account to another, and the source(s) of such funds has been identified in previous reports of receipts and disbursements, please note that such transfers should not be itemized as doing so inflates total receipts and cash on hand. If this is the case, please amend your report accordingly.

Although the Commission may take further legal action regarding the acceptance of funds from a non-federal account, your prompt transfer-out

28039832142

of the impermissible funds or clarification of the transaction, will be taken into consideration.

2. The totals listed on Lines 6(c), 7, 11(a)(ii), 11(a)(iii), 11(d), 19, 20, 23, 31, and 32 Column B of the Summary and Detailed Summary Page(s) appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. Please amend your report and any subsequent reports that may be affected by this correction.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. **Requests for extensions of time in which to respond will not be considered.**

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1140.

Sincerely,



Brian Bennett
Campaign Finance Analyst
Reports Analysis Division

28039832143



28039832144