

RECEIVED
FEDERAL ELECTION
COMMISSION
MAIL ROOM

SMITH, GAMBRELL & RUSSELL

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS AND INDIVIDUALS

ATTORNEYS AT LAW

SUITE 3100, PROMENADE II

1230 PEACHTREE STREET, N.E.

ATLANTA, GEORGIA 30309-3592

ESTABLISHED 1893

Apr 18 2 12 PM '96

ATLANTA FINANCIAL CENTER
SUITE 1800
3342 PEACHTREE ROAD, N.E.
ATLANTA, GEORGIA 30388-1200
(404) 264-2600
TELEFAX (404) 264-3888

(404) 815-3500
TELECOPIER (404) 815-3508

Bruce D. Cohen
(404) 815-3596

April 15, 1996

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Smith, Gambrell & Russell Political Action Committee
Trust- Federal
FEC I.D. #C001 87112

Ladies and Gentlemen:

Enclosed please find the April 15 Quarterly Report FEC Form 3X for the above-referenced Political Action Committee. Please feel free to contact the undersigned should you have any questions regarding this report.

Best personal regards.

Very truly yours,

SMITH, GAMBRELL & RUSSELL



Bruce D. Cohen
Assistant Treasurer
Political Action Committee
Trust - Federal

BDC/kh
Enclosure

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REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee
(Summary Page)

RECEIVED
FEDERAL ELECTION
COMMISSION
MAY 8 1996

Apr 18 2 12 PM '96

USE FEC MAILING LABEL
OR
TYPE OR PRINT

1. NAME OF COMMITTEE (in full)
Smith, Gambrell & Russell Political Action
Committee Trust - Federal

ADDRESS (number and street) Check if different than previously reported
1230 Peachtree Street, N.E., Suite 3100

CITY, STATE and ZIP CODE
Atlanta, Georgia 30309-3592

2. FEC IDENTIFICATION NUMBER
C001 87112

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

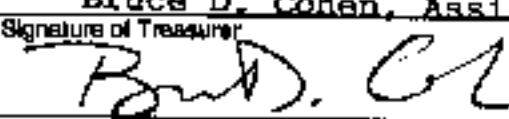
4. TYPE OF REPORT

- (a) April 15 Quarterly Report
- July 15 Quarterly Report
- October 15 Quarterly Report
- January 31 Year End Report
- July 31 Mid Year Report (Non-election Year Only)
- Termination Report
- Monthly Report Due On:
- February 20 June 20 October 20
- March 20 July 20 November 20
- April 20 August 20 December 20
- May 20 September 20 January 31
- Twelfth day report preceding _____
(Type of Election)
election on _____ in the State of _____
- Thirtieth day report following the General Election on _____
in the State of _____
- (b) Is this Report an Amendment? YES NO

SUMMARY		COLUMN A	COLUMN B
5. Covering Period <u>Jan. 1 1996</u> through <u>March 31, 1996</u>		This Period	Calendar Year-to-Date
6. (a)	Cash on Hand January 1, 19 <u>96</u>		\$ 1,626.55
(b)	Cash on Hand at Beginning of Reporting Period	\$1,626.55	
(c)	Total Receipts (from Line 19)	\$2,400.00	\$2,400.00
(d)	Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	\$4,026.55	\$4,026.55
7.	Total Disbursements (from Line 30)	\$2,000.00	\$2,000.00
8.	Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d)) ...	\$2,026.55	\$2,026.55
9.	Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	For further information contact: Federal Election Commission 999 E Street, NW Washington, DC 20483 Toll Free 800-424-9530 Local 202-219-3420
10.	Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0	

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 Treasurer
Bruce D. Cohen, Assistant Treasurer

Signature of Treasurer:  Date: April 15, 1996

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

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DETAILED SUMMARY PAGE

OF RECEIPTS AND DISBURSEMENTS

PAGE 2, FEC FORM 3X

(revised 1/1/91)

NAME OF COMMITTEE Smith, Gambrell & Russell Political Action Committee Trust - Federal	REPORT COVERING PERIOD	
	FROM	TO
	1/1/96	3/31/96
I. Receipts	COLUMN A Total This Period	COLUMN B Calendar Year
11. Contributions (other than loans) From:		
a. Individual/Persons Other Than Political Committees		
i. Itemized (use Schedule A)	0	0
ii. Unitemized	2,400.00	2,400.00
iii. Total	2,400.00	2,400.00
b. Political Party Committees	0	0
c. Other Political Committees (such as PACs)	0	0
d. Total Contributions	2,400.00	2,400.00
12. Transfers From Affiliated/Other Party Committees	0	0
13. All Loans Received	0	0
14. Loan Repayments Received	0	0
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)	0	0
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees	0	0
17. Other Federal Receipts (Dividends, Interest, etc.)	0	0
18. Transfers from Nonfederal Account for Joint Activity	0	0
19. Total Receipts	2,400.00	2,400.00
20. Total Federal Receipts	2,400.00	2,400.00
II. Disbursements		
21. Operating Expenditures:		
a. Shared Federal/Non-Federal Activity (from Schedule H4)		
i. Federal Share	0	0
ii. Non-Federal Share	0	0
b. Other Federal Operating Expenditures	0	0
c. Total Operating Expenditures	0	0
22. Transfers to Affiliated/Other Party Committees	0	0
23. Contributions to Federal Candidates/Committees and Other Political Committees	2,000.00	2,000.00
24. Independent Expenditures (use Schedule E)	0	0
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)	0	0
26. Loan Repayments Made	0	0
27. Loans Made	0	0
28. Refunds of Contributions To:		
a. Individual/Persons Other Than Political Committees	0	0
b. Political Party Committees	0	0
c. Other Political Committees (such as PACs)	0	0
d. Total Contribution Refunds	0	0
29. Other Disbursements	0	0
30. Total Disbursements	2,000.00	2,000.00
31. Total Federal Disbursements	2,000.00	2,000.00
III. Net Contributions/Operating Expenditures		
32. Total Contributions (other than loans)(from line 11c)	2,400.00	2,400.00
33. Total Contribution Refunds (from line 28c)	0	0
34. Net Contributions (other than loans)(subtract line 33 from 32)	2,400.00	2,400.00
35. Total Federal Operating Expenditures	0	0
36. Offsets to Operating Expenditures (from line 15)	0	0
37. Net Operating Expenditures	0	0

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

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

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A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Guy Milner for U.S. Senate 1730 Northeast Expressway Atlanta, GA 30315	Contribution	1/19/96	\$500.00
	Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	3/14/96	\$500.00
Comer Yates for Congress P. O. Box 2397 Decatur, GA 30031	Contribution	2/23/96	\$500.00
	Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
Bob Barr for Congress P. O. Box 4323 Marietta, GA 30061	Contribution	3/14/96	\$500.00
	Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		

SUBTOTAL of Disbursements This Page (optional)

TOTAL This Period (last page this line number only)

\$2,000.00

**Federal Election Commission
 ENVELOPE REPLACEMENT PAGE
 FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

Hand Delivered DATE OF RECEIPT

First Class Mail POSTMARKED
4-15-96

Registered/Certified Mail POSTMARKED


No Postmark

Postmark Illegible

Received from the House Office of Records and Registration DATE OF RECEIPT

Received from the Senate Office of Public Records DATE OF RECEIPT

Other (Specify): POSTMARKED
and/or DATE OF RECEIPT

 4-18-96
 PREPARER DATE PREPARED

96030440299