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December 2, 2004

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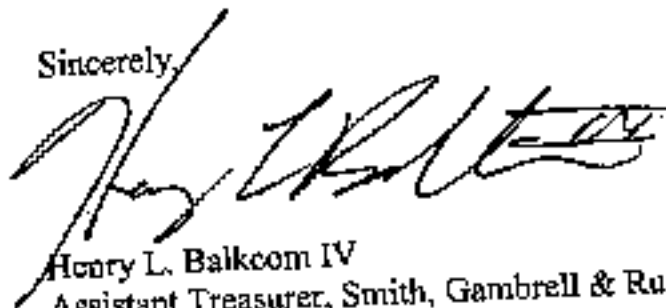
Re: **Smith, Gambrell & Russell Political Action Committee Trust - Federal FEC**  
**I.D. #C 001 87112**

Ladies and Gentlemen:

Enclosed please find the December 2, 2004 30-day Post Election Report on 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.

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/encl.)  
Georgia Secretary of State Elections Division (via Certified Mail, w/encl.)