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August 18, 1997

 **First Commercial Bank**

An Affiliate of Synovus Financial Corp.

Mr. John D. Gibson
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

Reference: PAC: First Commercial Bank's Committee for Good Leadership
Identification #: C00200642
PAC Reports: Year End (07-01-95 to 12-31-95)
April Quarterly (01-01-96 to 03-31-96)
October Quarterly (07-01-96 to 09-30-96)

Dear Mr. Gibson:

I recently received your letter regarding my response to requests for additional information on the above referenced reports. I apologize for the delay, however, I called Debbie Manzano about the confusion regarding our mailing address. As a result I did not receive her letters until a month later.

Year End Report (07-01-95 to 12-31-95)

Schedule A supporting Line 11(a)(i) - Your letter indicated that our PAC had a payroll deduction plan. Although the officers make contributions on the fifteenth of each month, their contributions are not payroll deducted. Each individual established an automatic draft through their checking account, but not through payroll. As always, I will continue to report any contribution which in the aggregate exceeds \$200 during the calendar year.

Name of Organization - Your letter explained that I must report the official name of the connected organization on every report. I apologize for the abbreviation. All future reports will reference the committee as First Commercial Bank's Committee for Good Leadership as shown on our Statement of Organization.

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April Quarterly Report (01-01-96 to 03-31-96)

Beginning Cash - Your letter indicated that the beginning cash balance of the report should equal the ending balance of our 1995 Year End Report. I have enclosed a correction.

Lines 20 and 31 - I understand your instructions that on all future reports Lines 19 & 20 should be the same and Lines 30 and 31 should be the same.

Name of Organization - All future reports will reflect the name as First Commercial Bank's Committee for Good Leadership.

October Quarterly Report (07-01-96 to 09-30-96)

Lines 11(a)(i) and 11(a)(ii) - Your letter indicated that these totals on Column B of the Detailed Summary Page were incorrect. I have enclosed a correction.

Line 23, Column B - Your letter indicated that the calculations for this line were incorrect. I have enclosed a correction.

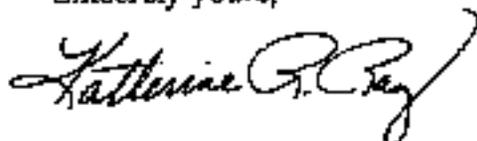
Lines 20 and 31 - I understand your instructions that on all future reports Lines 19 & 20 should be the same and Lines 30 and 31 should be the same.

Schedule A supporting Line 11(a)(i) - Your letter indicated that our PAC had a payroll deduction plan. Although the officers make contributions on the fifteenth of each month, their contributions are not payroll deducted. Each individual established an automatic draft through their checking account, but not through payroll. As always, I will continue to report any contribution which in the aggregate exceeds \$200 during the calendar year.

Name of Organization - All future reports will reflect the name as First Commercial Bank's Committee for Good Leadership.

I hope this response provides the additional information which you have requested. Should you have any questions, please contact me at (205)868-4861.

Sincerely yours,



Katherine R. Ray
Senior Vice President

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.

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PLB
PREPARER

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