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January 31, 2001

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Public Records Office
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20436

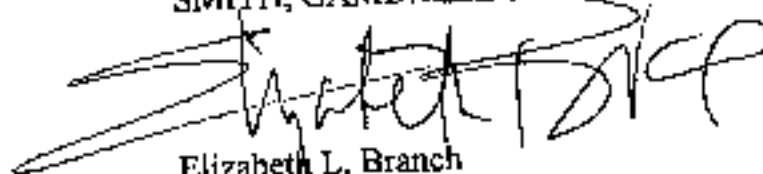
Re: **Smith Gambrell & Russell Political Action Committee Trust - Federal
FEC I.D. #C 001 87112**

Ladies and Gentlemen:

Enclosed please find the January 31 Year End 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,

SMITH, GAMBRELL & RUSSELL, LLP



Elizabeth L. Branch
Assistant Treasurer
Political Action Committee Trust - Federal

ELB:mkk(643663)

Enclosure

cc: Robert Preston Brown, Esq.
Georgia Secretary of State Elections Division (via certified mail, with enclosure)

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