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SMITH, GAMBRELL & RUSSELL LLP
Attorneys at Law

March 1, 2007

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VIA FEDERAL EXPRESS

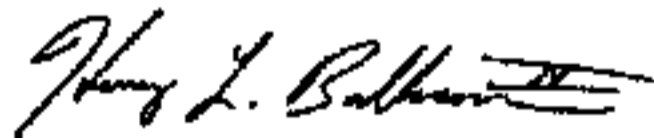
Mr. John D. Gibson
Assistant Staff Director
Reports Analysis Division
Federal Election Commission
999 E. Street, N.W.
Washington, D.C. 20463

**Re: Smith, Gambrell & Russell Political Action Committee Trust –
Federal FEC – LD. #C 001 87112
Year-End Report 11/28/2006 – 12/31/2006**

Dear Mr. Gibson:

We received your letter dated February 20, 2007. We have reviewed our records and determined that a year-end report for 2006 was not filed. We are in the course of preparing a report and will file it within the next few days. In the meantime, if you have any questions please do not hesitate to call me at (404) 815-3742.

Sincerely,



Henry L. Balkcom IV
Assistant Treasurer, Smith, Gambrell & Russell, LLP
Political Action Committee Trust – Federal

HLB/hek
Enclosures

LIT984482.1



Federal Election Commission
ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS
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