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July 14, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

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

Ladies and Gentlemen:

Enclosed please find the June 30, 2006 Report of Receipts and Disbursements 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.)
State Ethics Commission (via Certified Mail, w/encl.)

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2006 JUL 24 A 9:09

26039150758



**FEC
FORM 3X**

**REPORT OF RECEIPTS
AND DISBURSEMENTS**

For Other Than An Authorized Committee

RECEIVED
FEC MAIL
OPERATIONS CENTER

2006 JUL 24 A 9 09
Office Use Only

1. NAME OF COMMITTEE (in full)

TYPE OR PRINT ▼

Example: If typing, type over the lines.

12FE4M5

SMITH, GAMBRELL, & RUSSELL POLITICAL ACTION

TRUST - FEDERAL

ADDRESS (number and street)

PROMENADE II - SUITE 3100

1230 PEACHTREE STREET, NE

Check if different than previously reported. (ACC)

ATLANTA

GA

30308-3592

2. FEC IDENTIFICATION NUMBER ▼

CITY ▲

STATE ▲

ZIP CODE ▲

C00187112

3. IS THIS REPORT



NEW (N)

OR



AMENDED (A)

4. TYPE OF REPORT

(Choose One)

(a) Quarterly Reports:

- April 15 Quarterly Report (Q1)
- July 15 Quarterly Report (Q2)
- October 15 Quarterly Report (Q3)
- January 31 Year-End Report (YE)
- July 31 Mid-Year Report (Non-election Year Only) (MY)
- Termination Report (TER)

(b) Monthly Report Due On:

- Feb 20 (M2)
- Mar 20 (M3)
- Apr 20 (M4)
- May 20 (M5)
- Jun 20 (M6)
- Jul 20 (M7)
- Aug 20 (M8)
- Sep 20 (M9)
- Oct 20 (M10)
- Nov 20 (M11) (Non-Election Year Only)
- Dec 20 (M12) (Non-Election Year Only)
- Jan 31 (YE)

(c)

- 12-Day PRE-Election Report for the:
 - Primary (12P)
 - Convention (12C)
- General (12G)
- Special (12S)
- Runoff (12R)

Election on

in the State of

(d)

- 30-Day POST-Election Report for the:
 - General (30G)
- Runoff (30R)
- Special (30S)

Election on

in the State of

5. Covering Period

0104 2006

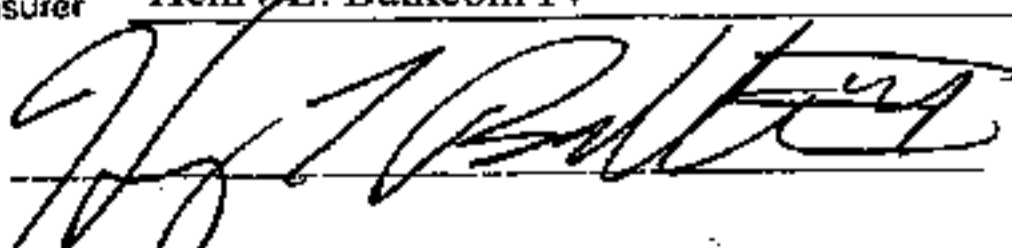
through

0630 2006

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 Assistant Treasurer Henry L. Balkcom IV

Signature of Assistant Treasurer



Date

07 15 2006

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

Office Use Only

FEC FORM 3X
(Rev. 02/2003)

260391507138

**SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS**

FEC Form 3X (Rev. 02/2003)

Page 2

Write or Type Committee Name

SMITH, GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

Report Covering the Period: From: **01/04/2006** To: **06/30/2006**

	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1, 2006		38905.75
(b) Cash on Hand at Beginning of Reporting Period	39685.75	
(c) Total Receipts (from Line 19)	288000	576000
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	42565.75	44665.75
7. Total Disbursements (from Line 31)	100000	310000
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	41565.75	41565.75
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	000	
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	000	

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

For further information contact:

Federal Election Commission
999 E Street, NW
Washington, DC 20463

Toll Free 800-424-9530
Local 202-694-1100

28039150780

DETAILED SUMMARY PAGE
of Receipts

FEC Form 3X (Rev. 02/2003)

Page 3

Write or Type Committee Name

SMITH, GAMBRELL & RUSSELL POLITICAL ACTION COMMITTEE TRUST - FEDERAL

Report Covering the Period: From: **01** / **04** / **2006** To: **06** / **30** / **2006**

I. Receipts	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees		
(i) Itemized (use Schedule A)	0.00	
(ii) Unitemized	2 8 8 0.00	
(ii) TOTAL (add Lines 11(a)(i) and (ii))	2 8 8 0.00	5 7 6 0.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contributions (add Lines 11(a)(ii), (b), and (c)) (Carry Totals to Line 33, page 5)	2 8 8 0.00	5 7 6 0.00
12. Transfers From Affiliated/Other Party Committees	0.00	0.00
13. All Loans Received	0.00	0.00
14. Loan Repayments Received	0.00	0.00
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Carry Totals to Line 37, page 5)	0.00	0.00
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees	0.00	0.00
17. Other Federal Receipts (Dividends, interest, etc.)	0.00	0.00
18. Transfers from Non-Federal and Levin Funds		
(a) Non-Federal Account (from Schedule H3)	0.00	0.00
(b) Levin Funds (from Schedule H5)	0.00	0.00
(c) Total Transfers (add 18(a) and 18(b))	0.00	0.00
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c))	2 8 8 0.00	5 7 6 0.00
20. Total Federal Receipts (subtract Line 18(c) from Line 19)	0.00	0.00

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DETAILED SUMMARY PAGE
of Disbursements

II. Disbursements	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
21. Operating Expenditures:		
(a) Allocated Federal/Non-Federal Activity (from Schedule H4)		
(i) Federal Share	0.000	0.000
(ii) Non-Federal Share	0.000	0.000
(b) Other Federal Operating Expenditures	0.000	0.000
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii), and (b))	0.000	0.000
22. Transfers to Affiliated/Other Party Committees	0.000	0.000
23. Contributions to Federal Candidates/Committees and Other Political Committees	1,000.000	3,100.000
24. Independent Expenditures (use Schedule E)	0.000	0.000
25. Coordinated Party Expenditures (2 U.S.C. §441a(d)) (use Schedule F)	0.000	0.000
26. Loan Repayments Made	0.000	0.000
27. Loans Made	0.000	0.000
28. Refunds of Contributions To:		
(a) Individuals/Persons Other Than Political Committees	0.000	0.000
(b) Political Party Committees	0.000	0.000
(c) Other Political Committees (such as PACs)	0.000	0.000
(d) Total Contribution Refunds (add Lines 28(a), (b), and (c))	0.000	0.000
29. Other Disbursements	0.000	0.000
30. Federal Election Activity (2 U.S.C. §431(20))		
(a) Allocated Federal Election Activity (from Schedule H6)		
(i) Federal Share	0.000	0.000
(ii) "Levin" Share	0.000	0.000
(b) Federal Election Activity Paid Entirely With Federal Funds	0.000	0.000
(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b))	0.000	0.000
31. Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c)) ..	1,000.000	3,100.000
32. Total Federal Disbursements (subtract Line 21(a)(i) and Line 30(a)(ii) from Line 31)	0.000	0.000

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DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 5

III. Net Contributions/Operating Expenditures	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
33. Total Contributions (other than loans) (from Line 11(d), page 3)	1,000.00	3,100.00
34. Total Contribution Refunds (from Line 28(d))	0.00	0.00
35. Net Contributions (other than loans) (subtract Line 33 from Line 32)	1,000.00	3,100.00
36. Total Federal Operating Expenditures (add Line 21(a)(f) and Line 21(b))	0.00	0.00
37. Offsets to Operating Expenditures (from Line 15, page 3)	0.00	0.00
38. Net Operating Expenditures (subtract Line 35 from Line 36)	0.00	0.00

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**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

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

FOR LINE NUMBER: PAGE 1 OF 1
(check only one)

<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 12	<input type="checkbox"/> 17
<input type="checkbox"/> 13	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 16	

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

A. Full Name (Last, First, Middle Initial)
TURNER, HOWARD E.

Mailing Address
1230 PEACHTREE STREET, SUITE 3100

City **ATLANTA** State **GA** Zip Code **30309**

FEC ID number of contributing federal political committee. **C00187112**

Name of Employer **SMITH, GAMBRELL & RUSSELL, LLP** Occupation **ATTORNEY**

Receipt For:
 Primary General
 Other (specify) **general contributor**

Aggregate Year-to-Date **13247**

Date of Receipt **06 / 30 / 2006**

Amount of Each Receipt this Period **2602.11**

B. Full Name (Last, First, Middle Initial)

Mailing Address

City State Zip Code

FEC ID number of contributing federal political committee. **C00187112**

Name of Employer Occupation

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date

Date of Receipt

Amount of Each Receipt this Period

C. Full Name (Last, First, Middle Initial)

Mailing Address

City State Zip Code

FEC ID number of contributing federal political committee. **C00187112**

Name of Employer Occupation

Receipt For:
 Primary General
 Other (specify) ▼

Aggregate Year-to-Date

Date of Receipt

Amount of Each Receipt this Period

SUBTOTAL of Receipts This Page (optional)

TOTAL This Period (last page this line number only)

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**SCHEDULE B (FEC Form 3X)
ITEMIZED DISBURSEMENTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)						PAGE 1 OF 1
	<input type="checkbox"/> 21b	<input type="checkbox"/> 22	<input type="checkbox"/> 23	<input type="checkbox"/> 24	<input type="checkbox"/> 25	<input type="checkbox"/> 26	
	<input type="checkbox"/> 27	<input type="checkbox"/> 28a	<input type="checkbox"/> 28b	<input type="checkbox"/> 28c	<input type="checkbox"/> 29	<input type="checkbox"/> 30b	

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

Full Name (Last, First, Middle Initial) A. JOHN COYNE FOR CONGRESS		Date of Disbursement 04 / 26 / 2006
Mailing Address P.O. BOX 191047		Amount of Each Disbursement this Period 1,000.00
City ATLANTA	State GA	
Zip Code 31119		Category/ Type
Purpose of Disbursement CAMPAIGN CONTRIBUTION		
Candidate Name JOHN COYNE		Office Sought: <input checked="" type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: GA District:
Disbursement For: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		

Full Name (Last, First, Middle Initial) B.		Date of Disbursement
Mailing Address		Amount of Each Disbursement this Period
City	State	
Zip Code		Category/ Type
Purpose of Disbursement		
Candidate Name		Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: District:
Disbursement For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		

Full Name (Last, First, Middle Initial) C.		Date of Disbursement
Mailing Address		Amount of Each Disbursement this Period
City	State	
Zip Code		Category/ Type
Purpose of Disbursement		
Candidate Name		Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President State: District:
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)	▶

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

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<input checked="" type="checkbox"/> No Postmark	
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Next Business Day Delivery <input type="checkbox"/>	
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<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
<input type="checkbox"/> Received from Electronic Filing Office	Date of Receipt
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Jh.
PREPARER
 (3/2005)

7/24/06
DATE PREPARED

200309150769