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January 31, 2005

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Public Records Office  
 Federal Election Commission  
 999 E. Street, N.W.  
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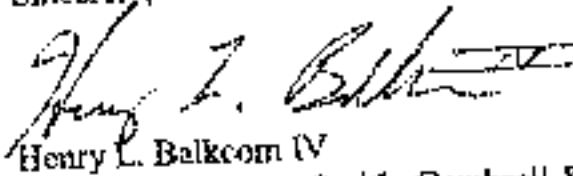
Re: Smith, Gambrell & Russell Political Action Committee Trust - Federal FEC  
I.D. #C 001 87112

Ladies and Gentlemen:

Enclosed please find the December 31, 2004 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.)  
 Georgia Secretary of State Elections Division (via Certified Mail, w/encl.)

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