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ATTORNEYS AT LAW
SUITE 3100, PROMENADE II
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ATLANTA, GEORGIA 30309-3599

ESTABLISHED 1893

RECEIVED
FEDERAL ELECTION
COMMISSION MAIL ROOM

ATLANTA FINANCIAL CENTER
SUITE 1800
3333 PEACHTREE ROAD, N.E.
ATLANTA, GEORGIA 30326-1010
(404) 264-2820
TELECOPIER (404) 264-2822

AUG 4 12 39 PM '97

July 31, 1997

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

Re: Smith, Gambrell & Russell Political Action Committee
Trust- Federal
FEC I.D. #C001 87112

Ladies and Gentlemen:

Enclosed for filing please find the FEC-Form 1 Statement of Organization for the above-referenced Political Action Committee. Please feel free to contact the undersigned should you have any questions regarding this report.

Very truly yours,

SMITH, GAMBRELL & RUSSELL, LLP



Bruce D. Cohen
Assistant Treasurer
Political Action Committee
Trust - Federal

BDC/kh
Enclosure

cc: Stephen E. O'Day, Esq. (w/out encl.)

STATEMENT OF ORGANIZATION

(See reverse side for instructions)

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COMMISSION MAIL ROOM

AUG 4 12 33 PM '97

1. (a) NAME OF COMMITTEE IN FULL <input type="checkbox"/> (Check if name is changed) Smith, Gambrell & Russell Political Action Committee Trust - Federal	2. DATE 7/29/97
(b) Number and Street Address <input type="checkbox"/> (Check if address is changed) 1230 Peachtree Street, NE, Ste. 3100, Promenade II	3. FEC Identification Number C00187112
(c) City, State and ZIP Code Atlanta, Georgia 30309-3592	4. Is This Report An Amendment? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

5. TYPE OF COMMITTEE (Check one)

- (a) This committee is a principal campaign committee. (Complete the candidate information below.)
- (b) This committee is an authorized committee, and is NOT a principal campaign committee. (Complete the candidate information below.)
- | Name of Candidate | Candidate Party Affiliation | Office Sought | State/District |
|-------------------|-----------------------------|---------------|----------------|
| | | | |
- (c) This committee supports/opposes only one candidate _____ and is NOT an authorized committee.
(name of candidate)
- (d) This committee is a _____ committee of the _____ Party.
(National, State or subordinate) (Democratic, Republican, etc.)
- (e) This committee is a separate segregated fund.
- (f) This committee supports/opposes more than one Federal candidate and is NOT a separate segregated fund or a party committee.

6. Name of Any Connected Organization or Affiliated Committee	Mailing Address and ZIP Code	Relationship
Smith, Gambrell & Russell, LLP	1230 Peachtree St., NE, Ste. 3100 Atlanta, GA 30309-3592	Connected
Smith, Gambrell & Russell Political Action Committee Trust	1230 Peachtree St., NE, Ste. 3100 Atlanta, GA 30309-3592	Affiliated

Type of Connected Organization (Ltd. Liability Partnership)

- Corporation Corporation w/o Capital Stock Labor Organization Membership Organization Trade Association Cooperative

7. Custodian of Records: Identify by name, address (phone number - optional) and position of the person in possession of committee books and records.

Full Name	Mailing Address	Title or Position
Stephen Edmund O'Day	1230 Peachtree St. NE, Ste. 3100 Atlanta, Georgia 30309	Treasurer

8. Treasurer: List the name and address (phone number - optional) of the treasurer of the committee; and the name and address of any designated agent (e.g., assistant treasurer).

Full Name	Mailing Address	Title or Position
Stephen E. O'Day	1230 Peachtree St., NE, Ste. 3100 Atlanta, Georgia, 30309-3592	Treasurer
Bruce David Cohen		Assistant Treasurer

9. Banks or Other Depositories: List all banks or other depositories in which the committee deposits funds, holds accounts, rents safety deposit boxes or maintains funds.

Name of Bank, Depository, etc.	Mailing Address and ZIP Code
SouthTrust Bank	P.O. Box 1234 Atlanta, Georgia 30371

I certify that I have examined this Statement and to the best of my knowledge and belief it is true, correct and complete.

TYPE OR PRINT NAME OF TREASURER Stephen Edmund O'Day	SIGNATURE OF TREASURER 	DATE 7/30/97
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NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Statement to the penalties of 2 U.S.C. §437g.
ANY CHANGE IN INFORMATION SHOULD BE REPORTED WITHIN 10 DAYS.

For further information contact:
Federal Election Commission
Toll-free 800-424-9530
Local 202-219-3420

FESAND45

FEC FORM 1
(revised 4/87)

