

FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20463

RQ-7

Amy L James, Treasurer Smith & Nephew Inc Pac 1450 Brooks Road Memphis, TN 38116

IDENTIFICATION NUMBER: C00374066

Reference: March Monthly Report 2/1/2006 - 2/28/2006

Dear Treasurer:

It has come to the attention of the Federal Election Commission that you may have failed to file the above referenced report of receipts and expenditures as required by the Federal Election Campaign Act, as amended. You were previously notified of the due date for this report.

It is important that you file this report immediately with the Federal Election Commission, 999 E Street, N.W., Washington, D.C., 20463. A copy of the report or relevant portions must also be filed with the Secretary of the State or equivalent State Officer unless the State is exempt from the federal requirement to receive and maintain paper copies. You can verify the Commission's receipt of any documents submitted by your committee on the FEC website at www.fec.gov.

The failure to timely file this report may result in civil money penalties, an audit or legal enforcement action. The civil money penalty calculation for late reports does not include a grace period and begins on the day following the due date for the report. Due to heightened security screening measures, delivery of mail by the US Postal Service may be delayed. The Commission recommends that you submit your report via overnight delivery or courier service.

If you have any questions regarding this matter, please contact Lawrence MacDonald at our toll free number (800)424-9530. Our direct local number is (202)694-1130.

Sincerely,

John D. Gibson

Assistant Staff Director

Reports Analysis Division (RAD)

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