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February 28, 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 an amended signed June 30, 2005 Report of Receipts and Disbursements on FEC Form 3X for the above-referenced Political Action Committee. This amended report is being provided in response to the Federal Election Commission's letter dated February 24, 2006.

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/o encl.)
Mr. Corbin T. Jones, Campaign Finance Analyst (via regular U.S. Mail w/encl.)

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2006 MAR 1 11 A 1 45

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**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** / **01** / **2005** To: **07** / **31** / **2005**

	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1, 2005		2888575
(b) Cash on Hand at Beginning of Reporting Period	2888575	
(c) Total Receipts (from Line 19)	576000	576000
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	3464575	3464575
7. Total Disbursements (from Line 31)	100000	100000
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	3364575	3364575
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

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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** / **01** / **2005** To: **07** / **31** / **2005**

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)	4 7 7. 7 2	
(ii) Unitemized	5, 2 8 2. 2 8	
(iii) TOTAL (add Lines 11(a)(i) and (ii))	5, 7 6 0. 0 0	5, 7 6 0. 0 0
(b) Political Party Committees	0. 0 0	0. 0 0
(c) Other Political Committees (such as PACs)	0. 0 0	0. 0 0
(d) Total Contributions (add Lines 11(a)(iii), (b), and (c)) (Carry Totals to Line 33, page 5)	5 7 6 0. 0 0	5 7 6 0. 0 0
12. Transfers From Affiliated/Other Party Committees	0. 0 0	0. 0 0
13. All Loans Received	0. 0 0	0. 0 0
14. Loan Repayments Received	0. 0 0	0. 0 0
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Carry Totals to Line 37, page 5)	0. 0 0	0. 0 0
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees	0. 0 0	0. 0 0
17. Other Federal Receipts (Dividends, interest, etc.)	0. 0 0	0. 0 0
18. Transfers from Non-Federal and Levin Funds		
(a) Non-Federal Account (from Schedule H3)	0. 0 0	0. 0 0
(b) Levin Funds (from Schedule H5)	0. 0 0	0. 0 0
(c) Total Transfers (add 18(a) and 18(b))	0. 0 0	0. 0 0
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c))	5, 7 6 0. 0 0	5, 7 6 0. 0 0
20. Total Federal Receipts (subtract Line 18(c) from Line 19)	0. 0 0	0. 0 0

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DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 4

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	1,000.000
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))	1,000.000	1,000.000
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	1,000.000
32. Total Federal Disbursements (subtract Line 21(a)(ii) and Line 30(a)(ii) from Line 31)	1,000.000	1,000.000

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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)	5,760.00	5,760.00
34. Total Contribution Refunds (from Line 28(d))	0.00	0.00
35. Net Contributions (other than loans) (subtract Line 33 from Line 32)	5,760.00	5,760.00
36. Total Federal Operating Expenditures (add Line 21(a)(i) 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 36 from Line 35)	0.00	0.00

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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

21b 22 23 24 25 26
 27 28a 28b 28c 29 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. FRIENDS OF JOHN BARROW

Date of Disbursement

03 / 18 / 2005

Mailing Address
P.O. BOX 48178

City State Zip Code
ATHENS. GA 30606

Purpose of Disbursement
CAMPAIGN CONTRIBUTION

Category/
Type

Amount of Each Disbursement this Period

100000

Candidate Name
JOHN BARROW

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼
State: GA District:

Full Name (Last, First, Middle Initial)

B.

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Category/
Type

Amount of Each Disbursement this Period

Candidate Name

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼
State: GA District:

Full Name (Last, First, Middle Initial)

C.

Date of Disbursement

Mailing Address

City State Zip Code

Purpose of Disbursement

Category/
Type

Amount of Each Disbursement this Period

Candidate Name

Office Sought: House Senate President
Disbursement For: Primary General Other (specify) ▼
State: District:

SUBTOTAL of Disbursements This Page (optional) ▶

TOTAL This Period (last page this line number only) ▶

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