



**Phillips Lytle LLP**

VIA CM/ECF

March 6, 2019

Hon. Christian F. Hummel  
United States Magistrate Judge  
United States District Court  
Northern District of New York  
United States Courthouse  
445 Broadway  
Albany, NY 12207

Re: Securities and Exchange Commission ("SEC") vs. McGinn, Smith & Co., Inc., et al.  
Case No. 1:10-cv-457 (GLS/CFH)  
Receiver's Motion for an Order Disallowing Certain Claims (Broker Claims)

Dear Judge Hummel:

In response to the February 26, 2019 letter from Philip S. Rabinovich (Docket No. 1040), the Receiver and the SEC wish to respectfully point out to the Court that Mr. Rabinovich's letter makes clear in the first paragraph that he does not oppose the Third Motion of the Receiver for an Order Disallowing Certain Claims (Broker Claims) (Docket Nos. 984, 985 and 1032) ("Motion").

Furthermore, the only opposition to the Motion filed by any of the former McGinn Smith brokers who are the subject of the Motion was filed by Frank H. Chiappone (Docket No. 995).

Very truly yours,

Phillips Lytle LLP

By 

William J. Brown

EEEht  
Doc #01-3542412.1

cc: Philip S. Rabinovich  
Frank H. Chiappone  
Roland M. Cavalier, Esq.  
David Stoelting, Esq.  
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