

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK**

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SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MCGINN, SMITH & CO., INC., et al.,

Defendants.

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No. 1:10-CV-457  
(GLS/CFH)

**APPEARANCES:**

U.S. Securities & Exchange Commission  
3 World Financial Center  
New York, New York 10281  
Attorneys for plaintiff

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125 Main Street  
Buffalo, New York 14203  
for Receiver, William J. Brown, Esq.

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250 West 55<sup>th</sup> Street, 30<sup>th</sup> floor  
New York, NY 10019  
Attorney for Defendant David L. Smith

**OF COUNSEL:**

KEVIN P. McGRATH, ESQ.

CATHERINE EISENHUT, ESQ.

JUSTIN S. WEDDLE, ESQ.

**AMENDED ORDER**

On August 10, 2021, the Court-appointed receiver filed a motion seeking Court approval for the eighteenth interim application for approval of attorneys' fees and expenses. Dkt. No. 1204. On August 11, 2021, the accountants for the receiver filed the fifteenth interim application for the approval of accounting fees and expenses. Dkt. No. 1205. Defendant David Smith filed a response in opposition to both requests. Dkt. No. 1207. On September 3, 2021, the receiver filed a reply. Dkt. No. 1208.

On October 20, 2021, the Court-appointed receiver filed a motion seeking Court approval for the nineteenth interim application for approval for attorneys' fees and expenses. Dkt. No. 1211. Also on that date, the accountants for the receiver filed the sixteenth application for approval of accounting fees and expenses. Dkt. No. 1212. Defendant David Smith filed a response in opposition to both requests. Dkt. No. 1213. On November 10, 2021, the receiver filed a reply. Dkt. No. 1214.

On December 1, 2021, the Court conducted a conference on-the-record with counsel for plaintiff, the receiver, and defendant David Smith. As directed during that conference and for the reasons stated at that time, which are incorporated herein by reference, it is hereby

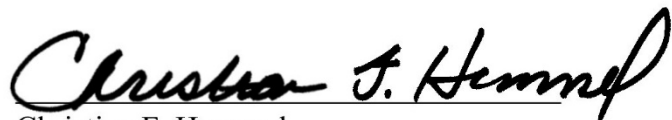
**ORDERED**, that:

(1) the motions for approval of attorneys' fees and expenses (Dkt. Nos. 1204, 1211) are **GRANTED**.

(2) The motions for the approval of accounting fees and expenses (Dkt. Nos. 1205, 1212) are **GRANTED**.

**IT IS SO ORDERED.**

Dated: December 1, 2021  
Albany, New York



Christian F. Hummel  
U.S. Magistrate Judge