



**Phillips Lytle** LLP

Via CM/ECF

June 1, 2023

Hon. Christian F. Hummel  
United States District Court  
Northern District of New York  
James T. Foley U.S. Courthouse, Suite 509  
445 Broadway  
Albany, New York 12207

Re: U.S. Securities and Exchange Commission v. McGinn, Smith & Co. Inc., et al.  
Case No. 1:10-cv-00457-GLS-CFH  
Twenty-Second Interim Application of Phillips Lytle LLP and the Receiver for  
Allowance of Compensation and Reimbursement of Expenses (Docket No. 1237)

Dear Judge Hummel:

On May 17, 2023, the Receiver and Phillips Lytle LLP filed the *Twenty-Second Interim Application of Phillips Lytle LLP and the Receiver for Allowance of Compensation and Reimbursement of Expenses* at Docket Number 1237 ("Fee Application"). The Fee Application seeks allowance of interim compensation for the Receiver and Phillips Lytle LLP in the total amount of \$28,333.81.

After filing the Fee Application, we became aware that paragraph 18.S on page 12 (relating to Category S, services related to legal involvement in the SEC's action against McGinn, Smith & Co., Inc.) contains a typographical error in one line, whereby the amounts set forth in the table describing fees incurred per attorney were incorrectly described for attorney William J. Brown, Esq. The correct amount of total fees incurred in Category S remains \$10,107.50, as currently set forth in paragraph 18.S. This error does not affect the total amount of interim compensation sought in the amount of \$28,333.81.

Accordingly, we enclose with this Letter an errata sheet reflecting the corrected table setting forth the fees incurred per attorney in Category S in replacement of the table currently set forth in paragraph 18.S of the Fee Application. We are willing to provide

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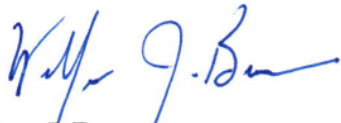
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any additional information that the Court may require in connection with its review of the Fee Application.

Very truly yours,

Phillips Lytle LLP

By   
William J. Brown

EEEht  
Attachment  
Doc #11199092.1

**ERRATA SHEET**

*Twenty-Second Interim Application of Phillips Lytle LLP and the Receiver for Allowance of Compensation and Reimbursement of Expenses (Docket No. 1237)*

**Paragraph 18.S:**

In rendering the services in Category S, the following attorneys and paralegals at Phillips Lytle expended the time represented below at the hourly rates represented below for a total value of \$10,107.50, and no disbursement expense:

<u>ATTORNEY</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
William J. Brown	15.00	545.87	8,188.00
David J. McNamara	2.70	485.00	1,309.50
Catherine N. Cervone	1.70	311.76	530.00
Karen Kawczynski	0.40	200.00	80.00