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September 3, 2010

Hon. David R. Homer
U.S. Magistrate Judge
Room 441
James T. Foley U.S. Courthouse
Albany, New York 12207

Re: Securities Exchange Commission v. McGinn, Smith & Co., Inc., et al.
Case No: 1:10-CV-457 (GLS/DRH)

Dear Judge Homer:

We are in receipt of Mr. Stoelting's request for a pre-motion conference pursuant to Local Rule 7.1(b)(2). For your information, I do not recall Mr. Stoelting or any other SEC attorney contacting me to discuss or otherwise attempt to resolve this non-dispositive issue as required by the very same Local Rule. I would be happy to discuss this matter with Mr. Stoelting as it relates to Mrs. Smith should he be inclined to follow the rule and contact me.

Very Truly Yours,

Featherstonhaugh, Wiley & Clyne, LLP

A handwritten signature in black ink, appearing to read 'James D. Featherstonhaugh', written over a horizontal line.

James D. Featherstonhaugh

JDF:cr

cc: David Stoelting
Kevin McGrath
Jill Dunn
Martin Russo