

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

vs.

McGINN, SMITH & CO., INC.,
McGINN, SMITH ADVISORS, LLC,
McGINN, SMITH CAPITAL HOLDINGS CORP.,
FIRST ADVISORY INCOME NOTES, LLC,
FIRST EXCELSIOR INCOME NOTES, LLC
FIRST INDEPENDENT INCOME NOTES, LLC,
THIRD ALBANY INCOME NOTES, LLC,
TIMOTHY M. MCGINN, DAVID L. SMITH,
LYNN A. SMITH, DAVID M. WOJESKI, Trustee of
The David L. and Lynn A. Smith Irrevocable Trust
U/A 8/04/04, GEOFFREY R. SMITH,
LAUREN T. SMITH, and NANCY MCGINN,

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

Defendants, and

LYNN A. SMITH, and
NANCY MCGINN

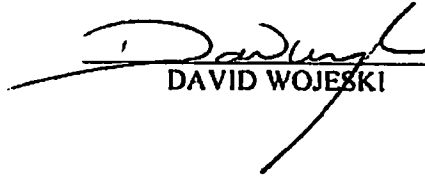
Relief Defendant, and

DAVID M. WOJESKI, Trustee of the
David L. and Lynn A. Smith Irrevocable
Trust U/A 8/04/04,

Intervenor.

VERIFIED ACCOUNTING

I, David Wojeski, hereby verify, under penalties of perjury, that the attached document sets forth all distributions, payments or transfers from the David L. and Lynn A. Smith Irrevocable Trust since July 7, 2010.


TRUSTEE
DAVID WOJESKI

Sworn to before me this 16th
day of August, 2010.


Notary Public

JILL A. DUNN
Notary Public, State of New York
No. 02DU5024316
Qualified in Albany County
Commission Expires ~~March 7, 2011~~
April 10, 2014

All transactions since July 7, 2010

Account name	Date	Transaction type	Name	Amount
Kinderhook checking	7/23/2010	wire in	Internal transfer	50,000.00
	7/26/2010	check	Wojeski & Company CPAs	(5,775.50)
	7/26/2010	check	Wojeski & Company CPAs	(8,098.50)
	7/31/2010	check	The Dunn Law Firm	(5,355.00)
Kinderhook Savings	7/22/2010	deposit	transfer	2,000,000.00
	7/23/2010	wire out	Internal transfer	(50,000.00)
	7/23/2010	wire out	Lynn Smith	(449,878.00)
	7/31/2010	withdrawal	bank & wire fees	(25.00)
	7/31/2010	deposit	Interest income	522.85
RMR Cash account	7/9/2010	wire out	The Dunn Law Firm	(95,741.40)
	7/12/2010	wire out	Geoffrey Smith	(96,500.00)
	7/12/2010	wire out	Lauren Smith	(83,500.00)
	7/16/2010	wire out	Geoffrey Smith	(200,000.00)
	7/22/2010	wire out	Kinderhook Bank	(2,000,000.00)

Description

transfer from Kinderhook savings
reimbursement for title company charges paid by Wojleski & Company
trustee fees
legal fees

transfer from RMR to get interest on idle cash
transfer to Kinderhook checking
closing proceeds on property purchase
July fees
July interest

legal fees
\$75,000 down payment on property, \$15,160 credit card debt, \$3,055 for health insurance, \$3,285 living expenses
\$75,000 down payment on property, \$1,800 new apt lease deposit, \$6,200 credit card debt
Investment in Capacity One Management, LLC - (RMR would not wire directly to the LLC)
to move money to interest bearing account

Exhibit B

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Public Notice or Legal Notice #: 2004249

NOTICE OF FORMATION OF LIMITED LIABILITY COMPANY. Articles

NOTICE OF FORMATION OF LIMITED LIABILITY COMPANY. Articles of Organization of Capacity One Management, LLC ("LLC"), a limited liability company was filed with the Secretary of State of New York ("SSNY") on July 1, 2010. Principal office of the LLC is located in Saratoga County. SSNY has been designated as agent of the LLC upon whom process against it may be served. SSNY may mail a copy of any process to the LLC at 2 Rolling Brooks Drive, Saratoga Springs, New York 12866. Purpose: any lawful activity. 7/12, 19, 26, 8/2, 9, 16, 6x/902711

Posting Date: 07/20/2010 State: New York
Category: Business and Corporate County: SARATOGA
City: SARATOGA SPRINGS

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Exhibit C

NYS Department of State Division of Corporation Entity Information

The information contained in this database is current through September 13, 2010.

Selected Entity Name: CAPACITY ONE MANAGEMENT, LLC

Selected Entity Status Information

Current Entity Name: CAPACITY ONE MANAGEMENT, LLC

Initial DOS Filing Date: JULY 01, 2010

County: SARATOGA

Jurisdiction: NEW YORK

Entity Type: DOMESTIC LIMITED LIABILITY COMPANY

Current Entity Status: ACTIVE

Selected Entity Address Information

DOS Process (Address to which DOS will mail process if accepted on behalf of the entity)

CAPACITY ONE MANAGEMENT, LLC
2 ROLLING BROOK DRIVE
SARATOGA SPRINGS, NEW YORK, 12866

Registered Agent

NONE

This office does not require or maintain information regarding the names and addresses of members or managers of nonprofessional limited liability companies. Professional limited liability companies must include the name(s) and address(es) of the original members, however this information is not recorded and only available by viewing the certificate.

***Stock Information**

# of Shares	Type of Stock	\$ Value per Share

No Information Available

Name ~~History~~ information is applicable to domestic business corporations.

Filing Date	Name Type	Entity Name
JUL 01, 2010	Actual	CAPACITY ONE MANAGEMENT, LLC

A **Fictitious** name must be used when the **Actual** name of a foreign entity is unavailable for use in New York State. The entity must use the fictitious name when conducting its activities or business in New York State.

NOTE: New York State does not issue organizational identification numbers.

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