Robert L. Gilbert

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October 26, 2010

Honorable David R. Homer United States Magistrate Judge U.S. District Court Northern District of New York 445 Broadway, Room 441 Albany, New York 12207 U.S. DISTRICT COURT N.J. OF N.Y. FILED

UCT 29 2010

Dear Judge Homer:

Re: McGinn Smith -- Case 1:10-cv-00457-GLS -DRH

Lynn Smith's request that the Court relax the asset freeze

LAWRENCE K. BAERMAN, CLEFAK ALBANY

I "invested" in one of McGinn Smith's audaciously fraudulent ventures and, by having done so, unwittingly contributed to the opulent style of living to which the McGinns and the Smiths have accustomed themselves. Accordingly, I urge that the Court deny Lynn Smith's petition for relaxation of the asset freeze which you wisely imposed.

The phrase "outrageously repugnant" does not adequately capture the mendacity, arrogance, hubris, and narcissism that accompanies her request. A statement attributed to the infamous Queen Marie Antoinette embodies Ms. Smith's attitude concerning the losses suffered by McGinn Smith investors due to its fraudulent activities, which losses have funded the largess that she has enjoyed, and is striving mightily to continue enjoying: "Qu'ils mangent de la brioche." ("Let them eat cake.").

If there is justice to be found in your Court, you will sustain your previous ruling.

Sincerely,

Robert L. Gilbert.

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445 Broadway, Room 441 Northern District of New York Honorabic David R. Homer AWRENCE K. BAERMAN CLERK U.S. Dietrice Commissionale Judge ALLIGATE

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