UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v. : 10 Civ. 457 (GLS/DRH)

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

Defendants.

DECLARATION OF SERVICE

I, David Stoelting, pursuant to 28 U.S.C. § 1746, certify that December 15, 2010, I filed on the Court's ECF system, the following documents:

- Memorandum of Law in Support of Plaintiff's Motion to Modify the Asset Freeze to Allow the Sale of the Vero Beach Property and to Appoint the Receiver to Oversee the Sate dated December 15, 2010;
- Declaration of Kevin P. McGrath dated December 15, 2010
- Declaration of William J. Brown, Receiver, dated December 13, 2010,

And sent by electronic mail copies of the above-referenced documents to:

Martin P. Russo Gusrae Kaplan Bruno & Nusbaum PLLC 120 Wall Street, 11th floor New York, NY 10005

James D. Featherstonhaugh Featherstonhaugh Wiley & Clyne, LLP 99 Pine Street Albany, NY 12207

Jill Dunn Law Offices of Jill Dunn 99 Pine Street Albany, NY 12207

Nancy McGinn 26 Port Huron Drive Niskayuna, NY 12309 Dated: December 15, 2010

New York, New York

s/David Stoelting

Attorney Bar Number: 516163 Attorney for Plaintiff Securities and Exchange Commission 3 World Financial Center, Room 400

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