## The Dunn Law Firm PLLC

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Jill A. Dunn

Admitted in New York and the District of Columbia

December 15, 2010

Via ECF Only

Hon. David R. Homer United States Magistrate Judge 445 Broadway Albany, NY 12207

Re: SEC v. McGinn, Smith, et al.

10-CV-457 (GLS/DRH)

Dear Judge Homer:

In light of the decision entered on November 22, 2010, I have concluded that I cannot continue representing any party in this litigation. Having reached that conclusion, I intend to move to withdraw as counsel to the Trustee, Geoffrey Smith and Lauren Smith. For the foregoing reasons, the undersigned and plaintiff's counsel David Stoelting have agreed to extend the deadline for defendants David Wojeski, Trustee, Geoffrey Smith and Lauren Smith to file an answer or otherwise move against the Amended Complaint to February 15, 2011.

Enclosed please find for your consideration a proposed Order memorializing that extension agreement. This Order would modify the Order you entered on November 1, 2010.

Thank you for your consideration.

Very truly yours,

THE DUNN LAW FIRM PLLC

By: s/Till A. Dann

Jill A. Dunn

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Bar Roll No. 506942

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Cc: Counsel of record (via ECF)

Nancy McGinn (via email and regular mail)