



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
Three World Financial Center
New York, NY 10281

DIVISION OF
ENFORCEMENT

David Stoelting
Senior Trial Counsel
(212) 336-0174 (direct)
(212) 336-1324 (fax)

December 22, 2010

BY ECF

The Honorable Gary L. Sharpe
United States District Judge
The Honorable David R. Homer
United States Magistrate Judge
United States District Court
Northern District of New York
United States Courthouse
Albany, New York 12207

Re: SEC v. McGinn, Smith & Co., Inc., et al., 10 CV 457 (GLS)(DRH)

Dear Judge Sharpe and Judge Homer:

I write regarding the briefing schedule on these four pending motions (the motion to dismiss is before Judge Sharpe; the other three motions are before Judge Homer):

1. Motion to dismiss the Amended Complaint filed by Lynn Smith (Docket # 224)
2. Motion for attorney fees filed by the Iseman Cunningham firm (Docket # 229)
3. Motion for reconsideration filed by Lauren Smith, Geoffrey Smith and David Wojeski (Docket # 214)
4. Motion to modify asset freeze to allow for sale of Vero Beach property filed by the SEC (Docket # 222, 228)

Responses to each of these motions are currently due on Monday, January 3, 2011. We respectfully request that the response date for these four motions be changed to Friday, January 7, 2011. Counsel for Lynn Smith, for Lauren Smith, Geoffrey Smith and David Wojeski, and Iseman, representing the counterparties to the above-referenced motions, have each consented to the proposed change.

Respectfully submitted,

/s

David Stoelting

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

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

Defendants.

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: **10 Civ. 457 (GLS/DRH)**
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DECLARATION OF SERVICE

I, David Stoelting, pursuant to 28 U.S.C. § 1746, certify that December 22, 2010, I filed on the Court's ECF system, the following document:

- Letter to Judge Sharpe and Judge Homer dated December 22, 2010;

and sent by electronic mail (and by US mail to Nancy McGinn) copies of the above-referenced document 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 22, 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
New York, NY 10281
Telephone: (212) 336-0533
Fax: (212) 336-1324
E-mail: stoeltingd@sec.gov