

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

SECURITIES and EXCHANGE COMMISSION,

v.

McGINN, SMITH & Co., et al,

NOTICE OF APPEARANCE

Case No. 1:10-CV-00457

(GLS/DRH)

Defendants.

I, the undersigned, hereby appear as the Attorney of Record on behalf David Smith a defendant in the above-entitled action.

I further certify that I am registered for Electronic Case Filing and am familiar with General Order #22.

Dated: December 27, 2010

DREYER BOYAJIAN LLP

/S/

WILLIAM J. DREYER, ESQ.

Bar Roll No.: 101539

Attorneys for Defendant

75 Columbia Street

Albany, New York 12210

Telephone No.: (518) 463-7784

Facsimile No.: (518) 463-4039