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December 29, 2010

United States District Court Clerk
United States District Court
James T. Foley
U.S. Courthouse
445 Broadway, Room 441
Albany NY 12207

Re: SEC v. McGinn Smith & Co. Inc., et al
Docket No.: 1:10-CV-457 (GLS/DRH)

Dear Clerk:

Please take note that I am no longer associated with the law firm of Maynard, O'Connor, Smith & Catalinotto, and as such, I no longer represent CIT Lending Services in this matter. Moreover, no substitution of counsel will be necessary on behalf of CIT, inasmuch as its Motion to Intervene and for Relief from the Temporary Restraining Order has since been resolved by stipulation of the parties and has been So Ordered by the Court. I have spoken with Jim Schultz of Maynard, O'Connor who confirms that CIT no longer has any continuing interest or involvement in this action. Therefore, I respectfully request that you remove my name from the docket in the above-captioned matter.

Very truly yours,

DREYER BOYAJIAN LLP

By:


Benjamin W. Hill

BWH/lab

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