

The Dunn Law Firm PLLC

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January 26, 2011

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

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

Dear Judge Homer:

A mid-discovery status conference is scheduled in the above-referenced matter for Monday, January 31, 2011 at 9:30 a.m. As I previously indicated, I am withdrawing as counsel in this matter so that I may avoid the conflicts or potential conflicts created by the Court's November 22, 2010 and January 11, 2011 decisions [194, 254]. I have been advised that my clients recently secured substitute counsel, which will obviate the need for me to move to withdraw. This morning, I signed a stipulation to change attorneys and have been advised that it will be filed on Friday, January 28, 2011. I also received in the mail this week a summons to report for jury duty in Albany County Supreme Court on January 31, 2011 at 9:00 a.m. and would like to resolve this scheduling conflict before Monday morning.

In light of the foregoing, I request to be relieved of the obligation to attend the status conference on Monday, which request will presumably be rendered moot if the substitution is approved on Friday. Thank you for your consideration.

Very truly yours,

THE DUNN LAW FIRM PLLC

By: *s/Jill A. Dunn*
Jill A. Dunn
Bar Roll No. 506942

JAD/jc

Cc: Counsel of record (via ECF)
Nancy McGinn (via regular mail)