

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

vs.

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

Case No.: 1:10-CV-457
(GLS/DRH)

Defendants.


Notice is hereby given that, subject to the approval of the court, defendants Geoffrey R. Smith, Trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04, and Geoffrey R. Smith and Lauren T. Smith individually, hereby substitute James D. Featherstonhaugh, Esq. of Featherstonhaugh, Wiley & Clyne LLP, as counsel of record in place of Jill A. Dunn, Esq., The Dunn Law Firm PLLC.

Contact information for new counsel is as follows:

Firm Name: Featherstonhaugh, Wiley & Clyne LLP
Address: 99 Pine Street, Suite 207
Albany, NY 12207
Telephone: (518) 436-0786 Facsimile: (518) 427-0452
E-mail: jdf@fwc-law.com


I consent to the above substitution.

Date: 1/28/2011



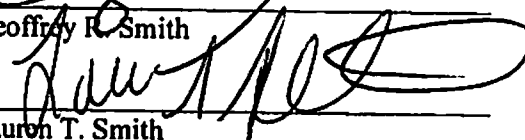
Geoffrey R. Smith, Trustee
David L. and Lynn A. Smith Irrevocable Trust

Date: 1/28/2011



Geoffrey R. Smith

Date: 1/29/11



Lauren T. Smith

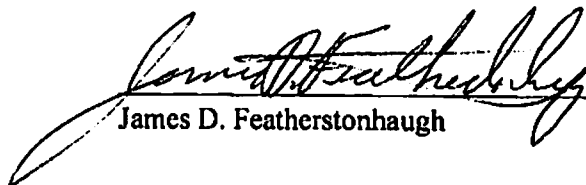
I consent to being substituted.

Date: 1/26/11


Jill A. Dunn, Bar Roll No. 506942

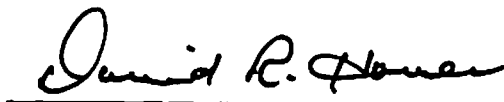
I consent to the above substitution.

Date: 2/5/11


James D. Featherstonhaugh

The substitution of attorney is hereby approved and so ORDERED.

Date: 2/18/11


David R. Houser