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February 22, 2011

VIA ECF

Hon. David R. Homer, *U.S.M.J.*
James T. Foley – U.S. Courthouse
445 Broadway
Albany, NY 12207

Re: *Securities and Exchange Commission v. McGinn, Smith & Co., Inc.*, 10 Civ. 457 (GLS) (DRH)

Dear Judge Homer:

We represent Jill A. Dunn, Esq., in connection with the motion by plaintiff Securities and Exchange Commission (“SEC”) for sanctions against Ms. Dunn and others. We write in response to the letter request from Scott J. Ely, Esq., counsel for other parties to the motion, for a two week extension of the time to respond to the motion.

As I explained to Mr. Ely earlier, I will be out of the country from March 4 to March 15. Accordingly, I cannot agree to an extension that would require submission of responsive papers on March 14, as requested by Mr. Ely. I do not object to an extension, but ask that the date for filing responsive papers be set no earlier than Monday, March 21. This would also afford the SEC ample time for reply prior to the Court’s next regular motion date.

Respectfully,



Benjamin Zelermyer

Cc: All counsel via ECF