



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

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March 3, 2011

BY ECF

The Honorable Gary L. Sharpe
United States District Judge
United States District Court
Northern District of New York
United States Courthouse
Albany, New York 12207

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

Dear Judge Sharpe:

I write regarding the briefing schedule for the motion to dismiss the amended complaint filed by defendants David and Lynn Smith Irrevocable Trust, Lauren Smith and Geoffrey Smith (Dkt. 283) on February 16, 2011. Plaintiff's opposition is currently due on March 7 and the reply on March 14.

Having discussed the briefing schedule with Scott Ely, counsel for these defendants, we jointly request that the Court permit the following extension:

March 21: Plaintiff's opposition brief
March 28: Defendants' reply brief

Respectfully submitted,

/s
David Stoelting