



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**

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March 16, 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 21, and we respectfully request an extension of several days to March 25.

Scott Ely, counsel for these defendants, has consented to this request. If granted, the briefing schedule would be as follows:

March 25: Plaintiff's opposition brief  
April 1: Defendants' reply brief

Respectfully submitted,

/s  
David Stoelting