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June 28, 2011

Honorable David R. Homer
United States Magistrate Judge
United States District Court – Northern District of New York
James T. Foley
U.S. Courthouse
445 Broadway, Room 441
Albany, New York 12207

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

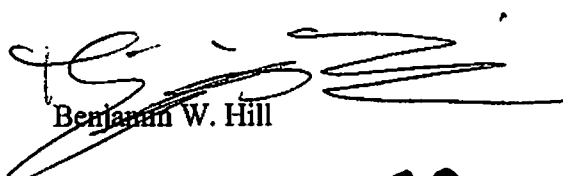
Dear Judge Homer:

We respectfully request an extension of time in which to allow David Smith to respond to the Second Amended Complaint. Defendants McGinn, Lynn Smith, Geoffrey Smith as the Trustee for the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04, Geoffrey Smith (Individually) and Lauren Smith (Individually) join in said request. The SEC has no objection to this request and has stipulated to an extension to July 10, 2011. Please advise if this is amenable to the Court.

Respectfully Submitted,

DREYER BOYAJIAN LLP

By:


Benjamin W. Hill

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J:\WJD\Std\dn-11004 [SEC matter]\Correspondence\Sent\Ltr to Judge requesting ext to answer 2nd Amd Complaint.doc

GRANTED.
David R. Homer
U.S.M.J.

6/29/11