



**DREYER BOYAJIAN LLP**  
**ATTORNEYS AT LAW**

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July 7, 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)***

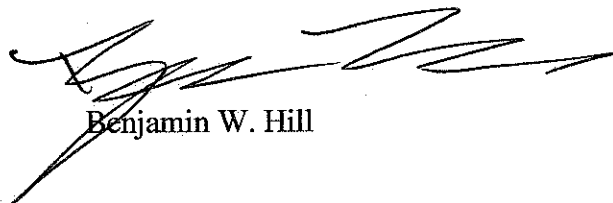
Dear Judge Homer:

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 a final extension of July 29, 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\Smidav-11004 [SEC matter]\Correspondence\Sent\Ltr to Judge requesting ext to answer 2nd Amd Complaint.doc