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DAVID R. HOMEY
UNITED STATE MAGISTRATE JUDGE
ALBANY, NEW YORK

March 26, 2012

William J. Brown, Esq.
Phillips Lytle LLP
3400 HSBC Center
Buffalo, NY 14203-2887

RE: Securities and Exchange Commission vs McGinn, Smith Company et al,
10 CV 00457 (GLS) (DRH)

Dear Mr. Brown:

Thank you for your efforts on behalf of us and other McGinn, Smith victimized, defrauded investors. We have been viewing your website about three days per week since September 2010.

As you know, the Securities Investor Protection Corp., or SIPC, is the organization that helps give investors faith in the financial system. The SIPC promises to reimburse investors up to \$500,000 per account holder per account type in case of fraud or mismanagement by a brokerage. The SIPC is the only government-sanctioned safety net we have.

Our McGinn, Smith and Company 2008, 2009, 2010 monthly and bimonthly reports contain this statement: "Account carried with National Financial Services LCC, Member NYSE, SIPC" which gave us security and peace of mind with our investments.

We folk, being less sophisticated investors, would like to know why our investments are not covered by the SIPC?

If the Securities and Exchange Commission has not made a decision to refer this matter to SIPC, why not? When?

It seems to us our missing investments are covered by SIPC. How could SIPC disappear along with our invested dollars?

In addition, if the SEC had taken action against McGinn, Smith and Company in 2004, we would not have this mess in 2012.

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At this point in time and at our ages, it seems only our God in Heaven knows and has the answers pertaining to this McGinn, Smith and Company, SEC/SIPC/SIPA mess. We continue to pray, have faith, and anticipate our Lord's intervention.

We appreciate your efforts on our behalf and are looking forward to your response.

Thank you!

Sincerely,


William L. Seigford


Patricia E. Seigford

cc: The Honorable David R. Homer
United States Magistrate Judge

David Stoelting, Esq.
United States Securities and Exchange Commission