

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

McGINN, SMITH & CO., INC.,
McGINN, SMITH ADVISORS, LLC,
McGINN, SMITH CAPITAL HOLDINGS CORP.,
FIRST ADVISORY INCOME NOTES, LLC,
FIRST EXCELSIOR INCOME NOTES, LLC,
FIRST INDEPENDENT INCOME NOTES, LLC,
THIRD ALBANY INCOME NOTES, LLC,
TIMOTHY M. McGINN, AND DAVID L. SMITH,
LYNN A. SMITH, GEOFFREY R. SMITH, Trustee
of the David L. and Lynn A. Smith Irrevocable Trust
U/A 8/04/04, GEOFFREY R. SMITH, LAUREN
T. SMITH, and NANCY McGINN,

Case No.: 1:10-CV-457

(GLS/DRH)

Defendants,

LYNN A. SMITH and NANCY McGINN,

Relief Defendants, and

GEOFFREY R. SMITH, Trustee of the David L.
and Lynn A. Smith Irrevocable Trust U/A 8/04/04,

Intervenor.

CERTIFICATE OF SERVICE

I, WILLIAM J. DREYER, of DREYER BOYAJIAN LLP, hereby certify that on the 26th
day of April, 2012, I caused the **NOTICE OF MOTION** and **MEMORANDUM OF LAW IN
SUPPORT OF DAVID L. SMITH'S MOTION TO MODIFY THE ASSET FREEZE TO
PERMIT THE RELEASE OF THE IRREVOCABLE LIFE INSURANCE TRUST** to be

electronically filed with the Clerk of the U.S. District Court, Northern District of New York, using the CM/ECF system which sent notification of such filing to the following:

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/s/ William J. Dreyer

William J. Dreyer (Bar Roll No. 101539)