

**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 16th
day of May, 2012, I caused the **REPLY MEMORANDUM TO PLAINTIFF'S OPPOSITION**
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:

1. Alison B. Cohen (Terminated) acohen@gkblaw.com
2. Benjamin Zelermyer bzlaw@optonline.net, steincav@aol.com
3. Benjamin W. Hill bhill@dreyerboyajian.com, glentini@dreyerboyajian.com
4. Craig H. Norman cnorman@coopererving.com, jbugos@coopererving.com
5. David P. Stoelting stoeltingd@sec.gov, mcgrathk@sec.gov,
mehrabanl@sec.gov, paleym@sec.gov, wbrown@phillipslytle.com
6. E. Stewart Jones, Jr. bassetca@esjlaw.com, sangerki@esjlaw.com
7. Erin K. Higgins EHiggins@ckrpf.com
8. Fred N. Knopf fred.knopf@wilsonelser.com
9. Haimavathi V. Marlier marlierh@sec.gov
10. Jack Kaufman kaufmanja@sec.gov
11. James D. Featherstonhaugh jdf@fwc-law.com, cr@fwc-law.com, sbh@fwc-law.com,
shm@fwc-law.com, sje@fwc-law.com
12. James P. Lagios jlagios@icrh.com, mlohman@icrh.com,
tmantica@icrh.com
13. Joshua M. Newville newvillej@sec.gov
14. Kevin P. McGrath mcgrathk@sec.gov
15. Lara S. Mehraban mehrabanl@sec.gov, marlierh@sec.gov,
newvillej@sec.gov
16. Martin P. Russo (Terminated) mrusso@gkblaw.com
17. Michael J. Murphy mmurphy@carterconboy.com, abell@carterconboy.com,
mlypka@carterconboy.com
18. Scott J. Ely sje@fwc-law.com
19. Terri L. Reicher Terri.Reicher@finra.org

20. Thomas E. Peisch TPeisch@ckrpf.com, apower@ckrpf.com
21. William J. Brown wbrown@phillipslytle.com, khatch@phillipslytle.com

/s/ William J. Dreyer

William J. Dreyer (Bar Roll No. 101539)