



Phillips Lytle LLP

VIA CM/ECF

October 2, 2012

Hon. Christian F. Hummel
United States Magistrate Judge
United States District Court
Northern District of New York
United States Courthouse
445 Broadway
Albany, NY 12207

Re: Securities and Exchange Commission vs. McGinn, Smith & Co., Inc., et al.
Case No. 1:10-cv-00457-GLS-RFT
Receiver's Motion for an Order Approving Procedure for Filing of Equity Interest
Claims, Etc.

Dear Judge Hummel:

We have today filed the Motion of William J. Brown, as Receiver, for an Order (I) Approving a Procedure for the Filing of Equity Interests Claims; (II) Establishing a Deadline for Filing of Proofs of Interest; and (III) Approving the Form and Manner of Notice Thereof ("Motion") (Docket No. 531).

The SEC has no objection to the form of the Motion or the proposed process.

I respectfully request that the Court schedule this Motion for a hearing date earlier than would otherwise be provided by the Local Rules. I would cause service of the Motion to be made upon all persons who have requested notice in the action as well as posting it promptly on the Receiver's website. Other parties in interest would receive it automatically via CM/ECF.

Other than October 24-26 and October 31, 2012, I am available for any hearing on the Motion at the Court's convenience through November 2, 2012. I have taken the liberty of placing a So Ordered provision at the bottom of this letter consistent with the practice

ATTORNEYS AT LAW

WILLIAM J. BROWN, PARTNER DIRECT 716 847 7089 WBROWN@PHILLIPSLYTTLE.COM

3400 HSBC CENTER BUFFALO, NY 14203-2887 PHONE 716 847 8400 FAX 716 852 6100
BUFFALO ALBANY CHAUTAUQUA GARDEN CITY NEW YORK ROCHESTER WWW.PHILLIPSLYTTLE.COM



Hon. Christian F. Hummel
Page 2

October 2, 2012

utilized by Judge Homer. If Your Honor wishes to proceed in a different fashion, please let me know.

Very truly yours,

Phillips Lytle LLP

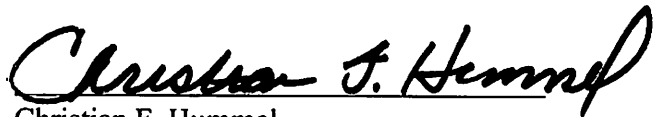
By 

William J. Brown

EEEht
Doc # 01-2607892.1

The hearing on the Motion shall be heard at 10 a.m. on October 17, 2012 at the United States Courthouse, 445 Broadway, Albany, New York 12207.

So Ordered: 10/4/12



Christian F. Hummel
U.S. Magistrate Judge

cc (w/enc. Motions;
via E-mail):

- David Stoelting, Esq.
- Lara Mehraban, Esq.
- Kevin McGrath, Esq.
- E. Stewart Jones, Esq.
- William Dreyer, Esq.
- James Featherstonhaugh, Esq.
- Nancy McGinn