

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

10 Civ. 457
(GLS/DRH)

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,

Defendants, and

LYNN A. SMITH,

Relief Defendant.

NOTICE OF APPEARANCE

Please take notice that the following attorney has entered his appearance as counsel in this case for plaintiff Securities and Exchange Commission, and is admitted to practice in this Court.

Kevin P. McGrath
Securities and Exchange Commission
3 World Financial Center
New York, New York 10281-1022
Ph: 212.336.0533
Fax: 212.336.1322
mcgrathk@sec.gov

I further certify that I am registered for Electronic Case Filing and am familiar with General Order # 22.

Executed: June 8, 2010
New York, New York

s/ Kevin P. McGrath
Attorney Bar Number: 106326
Attorney for Plaintiff
Securities and Exchange Commission
3 World Financial Center
New York, NY 10281-1022
Ph: (212) 336-0533
Fax: (212) 336-1322
mcgrathk@sec.gov