



**FEATHERSTONHAUGH,
WILEY & CLYNE, LLP**
ATTORNEYS AND COUNSELLORS AT LAW

99 PINE STREET
ALBANY, NEW YORK 12207
WEBSITE: FWC-LAW.COM

JAMES D. FEATHERSTONHAUGH
jdf@fwc-law.com

PHONE: (518) 436-0786
FAX: (518) 427-0452

June 11, 2013

Honorable Christian F. Hummel
United States Magistrate Judge
United States District Court – Northern District of New York
James T. Foley U.S. Courthouse
445 Broadway, Room 441
Albany, New York 12207

RE: Securities and Exchange Commission v. McGinn, Smith & Co., Inc., et al.
10-CV-457 (GLS/DRH)

Dear Magistrate Judge Hummel:

This letter is to advise the Court that Defendant/Intervenor, Geoffrey R. Smith, trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04 (“Trust”) has reviewed the Plaintiff, Securities and Exchange Commission’s memorandum in opposition to the Trust’s motion to vacate and does not intend to file a reply.

Respectfully Submitted,

Featherstonhaugh, Wiley & Clyne, LLP

A handwritten signature in black ink that reads 'James D. Featherstonhaugh'.

James D. Featherstonhaugh

JDF:cc