

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

10 Civ. 457 (GLS/CFH)

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, 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,

**CERTIFICATE
OF SERVICE**

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.

I certify that on July 2, 2013:

I electronically filed the following document using the Court's CM/ECF system:

**Plaintiff's Memorandum Of Law In Opposition To Defendants David And Lynn Smith's
Motion To Use Frozen Assets To Pay Their Criminal Tax Obligations,**

And I sent the same document by email to the following persons:

William Dreyer
Dreyer Boyajian LLP
75 Columbia Street
Albany, NY 12210

James Featherstonhaugh
99 Pine Street
Albany NY 12207

E. Stewart Jones, Jr.
28 Second Street
Troy, NY 12180

Nancy McGinn
29 Port Huron Drive
Schenectady, NY 12309

William Brown
Philips Lytle LLP
3400 HSBC Center
Buffalo, NY 14203

Dated: July 3, 2013
New York, New York

Respectfully submitted,

s/ David Stoelting
Attorney Bar Number: 516163
Attorney for Plaintiff
Securities and Exchange Commission
3 World Financial Center, Room 400
New York, NY 10281
Telephone: (212) 336-0174
Fax: (212) 336-1324
E-mail: stoeltingd@sec.gov