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August 12, 2013

VIA HAND DELIVERY

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

Re: SEC v. McGinn Smith & Co., Inc., et al
10-CV-457 (GLS/CFH)
Motion to Pay Taxes Due and Owing

Dear Judge Hummel:

In connection with application of the Smiths seeking an order directing the Receiver in the above-entitled case to pay taxes due and owing, the Court is advised that on August 7, 2013 Hon. David N. Hurd, at the sentencing of David Smith, ordered David Smith to pay taxes due and owing. We are awaiting the filing of the judgment of conviction, and will forward the judgment to your honor.

Respectfully submitted,

DREYER BOYAJIAN LLP

By: /s/

William J. Dreyer

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