

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

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,
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,

**Case No.: 1:10-CV-457
(GLS/DRH)**

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.

**NOTICE OF MOTION SEEKING TO MODIFY THE ASSET
FREEZE TO PROVIDE LIVING EXPENSES, RELEASE CERTAIN
ACCOUNTS IN THE NAMES OF GEOFFREY AND LAUREN
SMITH, AND TO PROVIDE COUNSEL FEES**

PLEASE TAKE NOTICE, that upon all the pleadings and proceedings heretofore had herein, Defendant/Relief Defendant, Lynn A. Smith, Defendant/Intervenor, Geoffrey R. Smith, individually and as Trustee of the David L. and Lynn A. Smith Irrevocable

Trust U/A 8/04/04, and Defendant, Lauren T. Smith (collectively the "Movants"), respectfully moves this Court to grant limited relief from the July 7, 2010 Order by releasing assets to pay living expenses, releasing assets not associated with any fraudulent activity, and releasing assets to provide counsel fees.

Defendant/Relief Defendant, Lynn A. Smith respectfully requests that the Court release \$4,144 per month from her individual assets to meet living expenses necessary for her day to day survival. Lynn Smith's personal assets have been frozen by the government for over three years. This is equal to well over 1,200 days. Lynn Smith's extreme financial hardship has led directly to this motion. Additionally, Geoffrey and Lauren Smith have been adversely affected by the asset freeze. Lauren Smith respectfully requests that the Court release certain personal accounts from the asset freeze that have not been traced to any ill-gotten gains or fraudulent transfers.

Finally, due to the on-going demands of defending this action, Movants respectfully request that the Court approve the release of \$100,000 to allow for the payment of legal expenses as set forth in the Declaration of Counsel. In support of their motion, Movants have prepared the accompanying Memorandum of Law, Affidavit of Lynn A. Smith, and Declaration of Counsel.

Dated: October 18, 2013

Respectfully submitted,

Featherstonhaugh, Wiley & Clyne, LLP

By: s/James D. Featherstonhaugh
James D. Featherstonhaugh
Bar Roll No. 101616
*Attorneys for Defendant/Relief
Defendant, Lynn A. Smith, Defendant/
Intervenor, Geoffrey R. Smith, Trustee
of the David L. and Lynn A. Irrevocable
Trust U/A 8/04/04 & Defendant,
Lauren T. Smith*
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Albany, NY 12207
Tel No: (518) 436-0786

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TIMOTHY M. McGINN, AND 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,

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Relief Defendants, and

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Intervenor.

AFFIDAVIT OF DEFENDANT/ RELIEF DEFENDANT, LYNN A. SMITH

LYNN A. SMITH, being duly sworn, deposes and says:

1. I respectfully submit this affidavit in support of the Movants' request for modification of the asset freeze to provide monthly living expenses due to my financial hardship and to also provide counsel fees.

2. For the past 45 years I have been married to David Smith (hereinafter "David"). As this Court is well aware, this litigation was commenced three and a half years ago and it has been extremely difficult for me and my adult children.

3. To be candid, David's criminal conviction in February 2013 came as a complete shock. I am struggling to accept the fact that my husband is now a convicted felon. David was sentenced on August 7, 2013. I will never forget the heartbreaking experience as I watched in tears as David was taken away and sentenced to a 10 year prison term.

4. Each day I am struck with fear that David or I might not live to see the day he is finally released from prison. It is tortuous to not know when this entire litigation will finally be over. Both of these thoughts have plunged me deeper into depression. It requires great effort to adjust to my new lifestyle. I am a 67 year old woman with no available assets.

5. The asset freeze has felt like an eternity. Although David did have access to social security, even that is now gone. Meeting simple daily living expenses has become so difficult that on September 12, 2013 I applied for food stamps. See, Notice of Decision on Supplemental Nutrition Assistance, attached hereto as Exhibit "A".

6. Today, I stand before the Court ready for a trial on the merits of this case. The possibility of this litigation continuing for an unknown period of time is extremely troublesome and will likely lead to further negative publicity. My request for a trial is motivated by the desire to put this entire ordeal behind me. The negative publicity of this case has forced my children to move out of state and has also caused some of my friends

to no longer speak to me. Knowing that there is no end in sight to all of this is unbearable.

7. My current monthly income is \$965. That figure is composed of social security benefits of \$727 (attached hereto as Exhibit "B") and \$138 in monthly benefits from the New York Teachers Retirement System (attached hereto as Exhibit "C"). Due to David's criminal conviction, I have lost his social security monthly benefit of \$2,248. This is a drastic departure from my life a dozen years ago when I owned an individual stock account containing six million dollars of liquid assets.

8. To make everything even worse, my phone constantly rings with creditors who demand payment on past due debts. I do not have any answers for them. Currently, I owe at least \$17,000 in credit card debt. I have not been able to pay my mortgage in over two years and I am worried that my home will soon be taken away from me. My home is all that I have left. Losing property to the government has become all too familiar to me as I have witnessed \$800,000 of equity vanish as the Court appointed receiver conducted a fire sale on my property in Florida.

9. I am also faced with a \$900,000 sanction Order which I am unable to pay. Not only have I lost my livelihood and good name, but my sentimental multigenerational vacation property on the Great Sacandaga Lake could be stripped away.

10. In 2010, David and I incurred \$167,793 in expenses after the asset freeze went into effect in April of 2010. Dividing that figure over 8 intervals equates to \$20,974 in monthly expenses. In 2011, David and I incurred \$156,212 in expenses. This reduced our monthly expenses to \$13,018. In 2012, we incurred \$85,822 in expenses. This further reduced our monthly expenses to \$7,152. Through six months of 2013, David and

I have incurred \$41,458 in expenses which equates to \$6,910 in monthly expenses. This is strong evidence that our monthly expenses have been reduced to only minimum and necessary expenses. Due to David's incarceration, I expect my expenses to be reduced even further.

11. Between 2010 and 2013, David and I have incurred expenses of \$451,285, which does not account for legal fees. The legal fees associated with this matter have exceeded well over \$600,000.

12. After the Court ordered asset freeze went into effect in April of 2010, we initially tried to meet all of our obligations, including mortgage payments, taxes, insurance and other expenses associated with our residences in Saratoga Springs, Vero Beach Florida, and on Great Sacandaga Lake. Between May and June 2010, David and I met those expenses and other liabilities through the use of credit cards and loans from friends and family.

13. I have worked diligently to reduce my average expenses to approximately \$5,159. Today, I submit to the Court that my monthly expenditures have been decreased from \$20,974 to \$5,159. This reduction is attributed to eliminating the following obligations :

- a. \$31,500 of wedding expenses for my daughter;
- b. Eliminating \$13,900 in life insurance premiums on a policy eventually forfeited for non-payment;
- c. Eliminating \$60,000 in costs and expenses associated with the Vero Beach Property before the Court ordered sale occurred;
- d. Eliminating \$35,500 in lease costs for two luxury cars; (this figure is composed of Lexus lease payments of \$595/mo. and \$595/mo. for an Infiniti);
- e. Eliminating \$9,000 in health insurance premiums ultimately discontinued;
- f. Eliminating NYS Income Tax of \$10,000;

- g. No longer covering expenses associated with the Smith Trust which totaled \$15,000; and
- h. Being relieved of legal expenses associated with representation of David Smith during the criminal trial equal to \$50,000.

14. In July of 2010, Judge David Homer released the David L. and Lynn A. Smith Irrevocable Trust U/A August 4, 2004, which contained substantial cash assets. I made the decision to allow the Trust to purchase the property I inherited on Great Sacandaga Lake. This sale resulted in \$600,000 in cash being released to me. At the time of the sale, I believed that transferring the property to the Trust would preserve its use for the future generations of my family and provide me with desperately needed living expenses.

15. One half of the proceeds from the sale of the property were immediately applied to outstanding legal fees. The Featherstonhaugh, Wiley & Clyne, LLP, law firm ("FWC") received a lump sum payment of \$100,000. See, Exhibit "D" attached hereto. FWC also received subsequent payments totaling \$25,000. The firm of Dreyer Boyajian, LLP received \$50,000 for representation of David during the criminal prosecution. See Exhibit "E" attached hereto. Gusrae, Kaplan, Bruno, and Nusbaum, PLLC received \$150,000 for past representation related to this litigation. See, Exhibit "F" attached hereto.

16. For the past six months, monthly debits from my checking account have averaged \$7,265. This figure was also submitted on the Prob. 48 Form prepared for the U.S. Probation Department and submitted by David. See, Exhibit "G" attached hereto.

17. As of September 1, 2013, my monthly cash flow further decreased to \$5,159. I currently receive \$965 in benefits plus \$50 in food stamps. Therefore I am

unable to meet my current monthly expenses by a margin of \$4,144. My monthly cash flow needs are composed of the following expenses:

a.	Groceries	\$ 500
b.	Utilities:	
	1. Electric / Heat	738
	2. Water, sewer, refuse	79
	3. Telephone, cable, internet	200
c.	Transportation:	
	1. Gas	448
	2. Auto Repairs	300
d.	Insurance:	
	1. Automobile	115
	2. Home Owners	264
	3. Health	101
	4. Life	94
e.	Automobile Loan Repayment	270
f.	Credit Card Minimum Payments	1,300
g.	Clothing	50
h.	Medical Expenses (doctor, prescription, hospital)	350
i.	Home Maintenance (lawn care and snow removal)	250
j.	Cash Expenditures	<u>100</u>
	Total	\$5,159

18. During the pendency of this action I benefited from several other sources of income that David earned for periods of time. Unfortunately, due to David's incarceration, none of these income sources are still available. For example, David collected unemployment benefits beginning in July of 2010 for 99 weeks. David's weekly unemployment benefit was equal to \$405. The total amount received from unemployment was equal to approximately \$40,000. Regrettably, those benefits are now being challenged by the New York State Department of Labor as a result of David's conviction in February, 2013. The Department of Labor is demanding full restitution.

19. Additionally, my husband was granted a one-year consulting contract with New York State Building Products, Inc. That consulting contract resulted in 11 monthly payments of \$850 to David totaling \$9,350.

20. For the past three years my husband has rented our primary residence in Saratoga Springs for six weeks each summer during the Saratoga thoroughbred racing season. This has produced gross rental proceeds of \$21,600 in 2011, \$16,200 in 2012, and \$16,200 in 2013. Expenses associated with that rental have been approximately \$6,000. This produced a net income of approximately \$14,200 last year.

21. To summarize, David and I have had total cash receipts of \$874,300. This figure is composed of the following cash inflows:

a.	Sale of camp proceeds	\$600,000
b.	Unemployment benefits	40,000
c.	Consulting: NYS Building Products, Inc.	9,350
d.	Social Security	113,050
e.	House Rental	54,000
f.	Loans from family& friends	<u>57,900</u>
	Total	\$874,300

22. From the commencement of this action through June of 2011 David and I managed to continue paying the mortgage on our primary residence in Saratoga Springs. Since that time, I have not been able to make any mortgage or tax payments on the property. A motion to release sufficient assets to meet the mortgage obligations was denied by Judge Homer in August of 2012 despite the fact that those obligations will have to be satisfied regardless of the outcome of the civil litigation. Since June of 2011, interest and penalties have continued to accrue.

23. My stock account was created in 1967, with a \$60,000 inheritance from my father's estate. This account has always been my separate property. Although I

allowed David, in his capacity as my stock broker, to use his discretion in making investment decisions for my stock account, ultimate decisions on the account were made by me. I strongly disagree with the Court's contention that the stock account is owned jointly. It is unjust and unfair to punish me simply because I was married to the broker of record who oversaw my account and had discretionary authority.

24. Over the years, my stock account has grown because of good investment decisions and positive returns on those investments. My husband has managed my account with full knowledge that I considered that account to be my nest egg and something I would pass on to our children some day, just as my father had done for me. Under my husband's management, my account grew to a pinnacle in the late 1990's with an account balance of \$6,000,000.

25. The statement for my brokerage account as of August 31, 2013, showed a balance of \$2,354,512. To the best of my knowledge, my stock account currently contains over \$1.5 million in cash held by the receiver from prior distributions by Pine Street Capital LP, and approximately \$850,000 worth of various securities. See account statement attached hereto as Exhibit "H".

26. Due to the asset freeze, I have been deprived of any ability to manage or protect my entire investment portfolio during the pendency of this lawsuit which has no end in sight. I have simply lost all access and control over the account. I now request that a portion of these proceeds be released to provide me with living expenses and the ability to pay a portion of my legal fees.

27. My husband and I are both from humble beginnings and we have never lived a lavish lifestyle, as the Commission has alleged. Our children attended public

schools, each excelling in their own ways, surrounded by a community of friends and parents who looked out for one another. We were involved in our children's activities, their school events and social activities, their sporting events and booster clubs. Our greatest enjoyment and fondest memories have come from family life spent together at my family's vacation property on the Great Sacandaga Lake.

28. I am fully aware that this is a second request for modification of the asset freeze. I am aware that the SEC strongly opposed the initial request that was ultimately denied by the Court. I urge the Court to strongly consider this request because it is surrounded by much different facts and circumstances.

29. Today I stand before the Court alone, and as a humiliated wife who has just lost my spouse to a lengthy prison term. I have no one to turn to and no one left to provide for me. My adult children live out of state and all of my assets have been stripped away. My age, health issues, and educational background impair my ability to find meaningful employment. This request is for modest relief from the asset freeze until my day in Court, to which I am entitled, is accorded me. I have reduced my monthly expenses to a bare minimum.

30. The most recent invoice from FWC reveals that I have an unpaid balance of \$441,573.31 for legal representation, disbursements and expenses associated with the Firm's representation of me during this proceeding. See, Exhibit "I" attached hereto. Since the resignation of Jill Dunn, former counsel for the Trust and children, FWC has been substituted as new counsel of record. Since that time, the Trust has incurred \$146,691 in expenses. See Exhibit "J" attached hereto. I have no available assets to

satisfy any of my outstanding legal fees. Therefore, I request that \$100,000 be released to make a partial payment of legal fees.

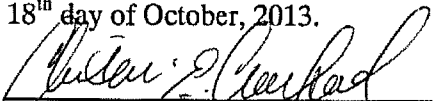
31. After speaking with my counsel, it has been brought to my attention that a civil trial may last anywhere from two to four weeks. As my counsel begins to prepare for trial, I have no way to provide expert witness fees and other trial related costs.

32. Finally, I respectfully ask this Court to take notice of the fact that, at an absolute minimum one half of my stock account unequivocally contains assets that can not be traced to any allegedly fraudulent activity.

WHEREFORE, I respectfully ask this Court to grant the Movants' request for modification of the asset freeze to provide me with \$4,144 monthly living expenses, release certain accounts held in my children's names, and provide me with a \$100,000 modest carve out to pay my counsel fees that are past due and will continue to accumulate in the future, and consider any further relief against the Commission which would be just under the circumstances.


LYNN A. SMITH

Sworn to before me this
18th day of October, 2013.


Notary Public - State of New York

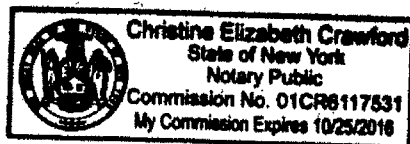


EXHIBIT A

SARATOGA COUNTY DSS
 31 WOODLAWN AVENUE
 SARATOGA SPRNGS, NY 12866-2195

**NOTICE OF DECISION ON YOUR
 SUPPLEMENTAL NUTRITION ASSISTANCE.**

SI USTED DESEA RECIBIR NOTIFICACIONES FUTURAS
 EN ESPANOL, POR FAVOR PONGASE EN CONTACTO
 CON SU TRABAJADOR(A).

NOTICE NUMBER: U4187S5918		DATE: September 12, 2013	CASE NUMBER: FS119386	
OFFICE SS	UNIT FS	WORKER FS132	UNIT OR WORKER NAME SARATOGA FOOD STAMPS	TELEPHONE NO. 518-587-3030

AGENCY TELEPHONE NUMBERS	CASE NAME / AND ADDRESS
GENERAL TELEPHONE NO. FOR QUESTIONS OR HELP: 518-587-3030	SS/FS/FS132 every 6th of the mo. SMITH LYNN [REDACTED] 23 41
OR Agency Conference: 518-587-3030	
Fair Hearing information and assistance: 800-342-3334	
Record Access: 518-587-3030	
Child/Teen Health Plan: 518-884-4148	

IF YOU DO NOT AGREE WITH ANY DECISION EXPLAINED IN THIS NOTICE, YOU HAVE A RIGHT TO ASK US FOR A CONFERENCE AND/OR ASK THE STATE FOR A FAIR HEARING. READ THE CONFERENCE AND/OR FAIR HEARING SECTION TO SEE HOW TO ASK FOR A CONFERENCE AND/OR A FAIR HEARING.

As of August 28, 2012, any reference to the Food Stamp Program in this notice shall mean the Supplemental Nutrition Assistance Program (SNAP) and any reference to Food Stamp benefits or Food Stamps (FS) shall mean SNAP benefits.

SUPPLEMENTAL NUTRITION ASSISTANCE

Some items used to figure the amount of SNAP benefits a household gets have changed as a result of changes in Federal law. The Thrifty Food Plan has increased and some of the Standard Utility Allowances have changed.

Beginning October 1, 2013, your SNAP benefits will be CHANGED from \$41.00 to \$50.00.

This decision is based on Regulations 18 NYCRR 387.8, 387.10, 387.12, 387.14 and 387.15.

- This is because the heating/cooling Standard Utility Allowance (SUA) has changed.

This decision is based on Regulation 18 NYCRR 387.12(f)(3)(v).

How we figured your SNAP Benefits:

Check the information below and let us know if something is wrong. If there is a mistake, it could mean that this decision we made about your benefit is not correct.

- You will get \$50.00 monthly beginning October, 2013.
- There is 1 person in your SNAP household.
- You do not pay for housing.
- According to our records, your type of housing is known as Own Home.

- o Because you have heating costs, we allow the standard of \$623.00.
- o You pay an average of \$104.90 monthly for medical expenses. We allow \$69.90.
- o One person in your SNAP Household pays a Medicare Part B premium.
- o No one in your household pays legally-obligated child support.
- o We allow expenses for child care or dependent care while you are employed or seeking employment through job search, or are in training. You do not pay for child care or dependent care.
- o We count the following monthly income:

<u>Person with income</u>	<u>Type of Income</u>	<u>Monthly Amount</u>
LYNN A. SMITH	Retirement/Pensions	\$138.40
LYNN A. SMITH	Social Security - Retirement	\$831.90
	Total Income:	<u>\$970.30</u>
	Countable Income:	<u>\$499.60</u>

SERVICES AND OTHER INFORMATION

Your Case Information Online:

You can also check your case status and budget information online. Go to www.mybenefits.ny.gov to Login and create a secure online account. To create your account, you will need your ID Number, which is on your New York State Benefit Identification Card; your County and Case Number, which are at the top of this notice; and your date of birth.

EXHIBIT B

EXHIBIT C

NYS Teachers Retirement System
 10 Corporate Woods Dr
 Albany NY 12211

Name and Address Lynn L. Smith	Member ID 506	Additional Information Check No.: 800427052 Check Date: 09/30/2013
------------------------------------------	-------------------------	---------------------------------------------------------------------------------

BENEFIT AMOUNT

Retirement Benefit	Current	Year To Date
	129.11	1,246.98
Total Benefit Amount:	139.78	1,246.98

TAXES

Total Benefit Amount:	Current	Year To Date

Federal Withholding

Total Federal Tax Withheld:	Current	Year To Date

DEDUCTIONS

Total Deductions:	Current	Year To Date
	139.78	1,246.98

NET PAY

Net Pay:	Current	Year To Date
	139.78	1,246.98

NET PAY

Total Net Pay:	Current	Year To Date
	139.78	1,246.98

TOTAL TAXES

TOTAL TAXES	Current	Year To Date
	0.00	0.00

TOTAL DEDUCTIONS

TOTAL DEDUCTIONS	Current	Year To Date
	139.78	1,246.98

EXHIBIT D

Lynn Ann Smith
Account No. 6011.2010016
RE: SEC complaint

Invoice Date: 08/04/2010
Invoice No. 12525
Page No. 11

06/08/2010	88.00
06/09/2010	95.00
	105.00
06/14/2010	59.10
06/17/2010	27.20
07/07/2010	
07/23/2010	24.50
07/28/2010	
	<u>13,313.00</u>
	<u>21,895.65</u>
	203,071.87

Payments

Total Payments for 07/29/2010

-100,000.00

Balance Due

\$103,071.87

Customer Copy

The Adirondack Trust Company
473 Broadway
Saratoga Springs, NY 12866-0326

734898

July 27, 2010

Pay to the
order of

FEATHERSTONAUGH, WILEY AND CLYNE, LLP

\$100,000.00

Exactly One Hundred Thousand Dollars and 00 Cents

Treasurer's Check

LYNN A. SMITH

Not Negotiable

EXHIBIT E

Customer Copy

The Adirondack Trust Company
473 Broadway
Saratoga Springs, NY 12866-0326

734897

July 27, 2010

Pay to the
order of **DREYER BOYAJIAN, LLC.**

\$50,000.00

Exactly Fifty Thousand Dollars and 00 Cents

Treasurer's Check

LYNN A. SMITH

Not Negotiable

EXHIBIT F

GUSRAE, KAPLAN, BRUNO & NUSBAUM PLLC
ATTORNEYS AT LAW
120 WALL STREET
NEW YORK, NEW YORK 10005
(212) 269-1400

June 30, 2010

David L. Smith



cc: Timothy M. McGinn

FOR PROFESSIONAL SERVICES RENDERED:

Invoice #39660

Re: Our File - FINRA Disciplinary

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
6/3/2010	2.50 700.00/hr	NO CHARGE
	2.20 700.00/hr	NO CHARGE
6/4/2010	0.40 700.00/hr	NO CHARGE
6/6/2010	2.40 700.00/hr	NO CHARGE
6/7/2010 I c N	6.50 400.00/hr	2,600.00

David L. Smith

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
6/7/2010	5.90 700.00/hr	4,130.00
6/8/2010	1.00 700.00/hr	700.00
	4.00 400.00/hr	1,600.00
6/9/2010	1.00 400.00/hr	400.00
6/10/2010	1.00 700.00/hr	700.00
	2.30 400.00/hr	920.00
6/14/2010	3.00 400.00/hr	NO CHARGE
	1.50 700.00/hr	NO CHARGE
6/15/2010	2.00 700.00/hr	1,400.00
	2.00 700.00/hr	1,400.00
	1.80 700.00/hr	NO CHARGE
	2.00 400.00/hr	800.00

David L. Smith

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	<u>Hrs/Rate</u>	<u>Amount</u>
6/16/2010	0.70 400.00/hr	NO CHARGE
6/17/2010	0.80 700.00/hr	560.00
	0.80 700.00/hr	560.00
6/21/2010	1.20 700.00/hr	840.00
6/22/2010	1.50 250.00/hr	NO CHARGE
6/24/2010	0.70 700.00/hr	490.00
	0.50 400.00/hr	NO CHARGE
6/25/2010	1.50 700.00/hr	1,050.00
	1.00 400.00/hr	400.00
	0.50 700.00/hr	350.00
6/30/2010	0.80 400.00/hr	320.00

David L. Smith

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	<u>Hrs/Rate</u>	<u>Amount</u>
6/30/2010 Reviewed FINRA order	0.20 700.00/hr	140.00
SUBTOTAL:	[51.70	19,360.00]
For professional services rendered	51.70	\$19,360.00
Additional Charges :		
Court Fees		30.00
Total costs		\$30.00
Total amount of this bill		\$19,390.00
6/15/2010 Payment - thank you		(\$5,000.00)
Total payments and adjustments		(\$5,000.00)
Balance due		\$14,390.00

This statement reflects all services, disbursements and payments as of the date of this statement

GUSRAE, KAPLAN, BRUNO & NUSBAUM PLLC
ATTORNEYS AT LAW
120 WALL STREET
NEW YORK, NEW YORK 10005
(212) 269-1400

September 30, 2010

David L. Smith



cc: Timothy M. McGinn

FOR PROFESSIONAL SERVICES RENDERED:

Invoice #40114

Re: Our File -

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<u>General Matters</u>		
9/7/2010	0.80 700.00/hr	560.00
9/30/2010	1.30 700.00/hr	910.00
	[2.10	1,470.00]
9/1/2010	1.00 400.00/hr	NO CHARGE

David L. Smith

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~~9/27/2010 Payment - thank you~~

Amount

(\$50,000.00)

Total payments and adjustments

(\$50,000.00)

Balance due

\$68,420.91

This statement reflects all services, disbursements and payments as of the date of this statement



THE ADIRONDACK TRUST COMPANY

PHONE (518) 584-6844 WWW.BOKOFONLINE.COM AT YOUR CALL

LYNN A. SMITH

A

██████████.20
ACCOUNT NUMBER

PAGE	ENCLOSURES
1	
7/12/2010	7/23/2010
STATEMENT PERIOD	

ELECTRONIC FUNDS TRANSFER SERVICE -- If you need to know whether or not an electronic funds transfer has occurred, call collect. 518-584-6844

ACCOUNT NUMBER	PREVIOUS BALANCE	PAYMENTS, DEPOSITS & OTHER ITEMS NO.	AMOUNT	CHECKS & OTHER ITEMS NO.	AMOUNT	SERVICE CHARGES	NEW BALANCE
██████████420	0.00	4	600,878.00	6	126,856.90	0.00	474,021.10

DEPOSITS/CREDITS

	DATE	AMOUNT
DEPOSIT	7/12	1000.00
GEOFFREY SMITH ONLINE TRNSFR88871070 SENDER	7/15	75000.00
INCOMING WIRE LAUREN SMITH	7/15	75000.00
INCOMING WIRE DAVID&LYNN SMITH IRR	7/23	449878.00

TRAN/CK# WITHDRAWALS/DEBITS

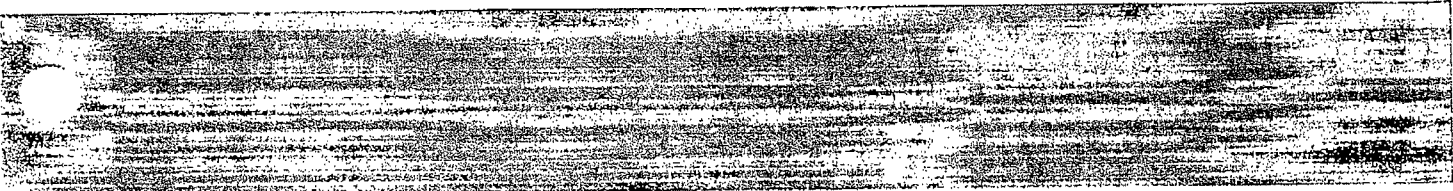
	DATE	AMOUNT
MISC SERVICE FEE WIRE SERVICE FEE	7/15	15.00
CITIZENS COB 95 WEIBEL AVENUE SARATOGA SPRINYUS	7/23	102.75
MISC SERVICE FEE WIRE SERVICE FEE	7/23	15.00

CHECKS CK NO	(CHECK NUMBER ORDER) DATE	AMOUNT	CK NO	DATE	AMOUNT	(* DENOTES GAP IN SEQUENCE) CK NO	DATE	AMOUNT
* 0093	7/16	28250.00	0094	7/20	95000.00			
			0095	7/22	3474.15			

- Marty d Marty NYC lawyers

DAILY BALANCES

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
7/11	1000.00	7/16	122735.00	7/22	24260.85
7/15	150985.00	7/20	27735.00	7/23	474021.10



The average daily balance is multiplied by the number of days in the billing cycle and the periodic rate applied to the product to determine the amount of the FINANCE CHARGE.

EXHIBIT G

PROB 48B
(9/00)

Page 3 of 3

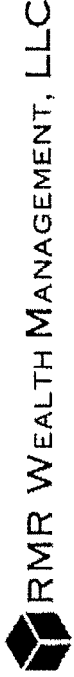
Last Name - Smith	
Necessary Monthly Cash Outflows	
	Amount
5) Rent or Mortgage (List monthly rental payment or mortgage payment.)	None
6) Groceries (List the total monthly amount paid for groceries and number of people in your household.) # 2	\$ 1028
7) Utilities (List the monthly amount paid for electric, heating oil/gas, water/sewer, telephone, and basic cable.)	
Electric	
Heating Oil/Gas	738
Water/Sewer / <i>refuse</i>	79
Telephone	
Basic Cable (no premium channels)	477
8) Transportation (List monthly amount paid for gasoline, motor oil, necessary auto repairs, or the cost of public transportation.)	448
9) Insurance (List the monthly amount paid for auto, health, homeowner/rental, and life insurance.)	
Auto	176
Health	101
Homeowner/Rental	251
Life	66
10) Clothing (List the monthly amount actually paid for clothing.)	50 (est)
11) Loan Payments (List all monthly amounts paid toward verified loans, other than loans to family members, which are non-allowable expenses.)	270
12) Credit Card Payments (List all monthly credit card or charge card payments.)	3000
13) Medical (List all monthly payments for necessary medical care or treatment.)	300
Alimony/Child Support (List all alimony or child support payments made each month.)	None
Co-payments (List the total monthly payments made for electronic monitoring and drug and mental health treatment.)	None
14) Other (specify) (List all other necessary monthly amounts paid each month not yet reported.)	250
15) Other Factors That May Affect Monthly Cash Flow (Describe)	450
TOTAL	\$ 7684
NET MONTHLY CASH FLOW: \$ (2371) (CASH INFLOWS LESS NECESSARY CASH OUTFLOWS)	
MONTHLY CRIMINAL MONETARY PENALTY PAYMENT: \$	
PROSPECT OF INCREASE IN CASH INFLOWS (Give a general statement of the prospective increase of the value of any cash inflows reported.)	

Signature *David L. Smith*

Date June 8, 2013

EXHIBIT H

ENV# CEBBFGQCBBCNQKD_BBBBB
 DINDOSAUR SECURITIES LLC
 400 PARK AVE S
 NEW YORK, NY 10016



YOUR FINANCIAL, CERTAIN INVESTMENT BUSINESS AS RMR WEALTH MANAGEMENT, LLC OFFERS SECURITIES THROUGH DINDOSAUR SECURITIES
 MEMBER OF FINANCIAL RMR WEALTH MANAGEMENT, LLC IS NOT AN AFFILIATE OF FINANCIAL RMR WEALTH MANAGEMENT, LLC

LYNN A SMITH

STATEMENT FOR THE PERIOD AUGUST 1, 2013 TO AUGUST 31, 2013

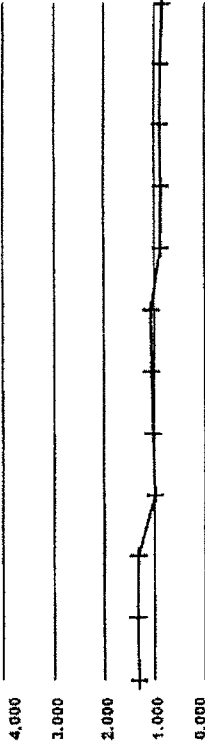
SUMMARY OF ACCOUNTS

TOTAL VALUE OF YOUR PORTFOLIOS **\$854,229.65**

as of August 31, 2013

Note: This summary is provided for your convenience and information only. Total Value of Your Portfolios is the sum of the Total Value for all accounts listed, including insurance and annuities assets held away. Please refer to your account statements for more detailed information and definitions. Changes in address and registration may affect accounts included in the summary.

CHANGE IN VALUE OF YOUR PORTFOLIOS
 \$ millions



Change in Value of Your Portfolios information can be found in Miscellaneous Footnotes at the end of the statement.

ACCOUNTS INCLUDED

GENERAL INVESTMENT ACCOUNTS

LYNN A SMITH - Individual

Account Number

9916

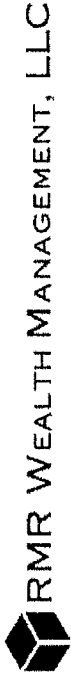
TOTAL GENERAL INVESTMENT ACCOUNTS

Prior Period Value as of 08/01/13 \$836,531.64
 Current Period Value as of 08/31/13 \$824,699.20

Account carried with National Financial Services LLC, Member NYSE, SIPC

MN_CEBBFGQCBBCNQKD_BBBBB 20130630

ENV# CEBBFGQCBBCNOKD_BBBBC
DINOSAUR SECURITIES LLC
404 PARK AVE S
NEW YORK, NY 10016



YOUR FINANCIAL CONSULTANT DINOSAUR SECURITIES LLC OFFERS SECURITIES THROUGH DINOSAUR SECURITIES LLC. MEMBER OF FINANCIAL SERVICES LLC. RMR WEALTH MANAGEMENT LLC IS NOT AN AFFILIATE OF DINOSAUR SECURITIES LLC.

LYNN A SMITH



STATEMENT FOR THE PERIOD AUGUST 1, 2013 TO AUGUST 31, 2013

LYNN A SMITH - Individual
Account Number: [REDACTED] 0916

YOUR FINANCIAL ADVISOR IS

HOUSE
RR#: 199

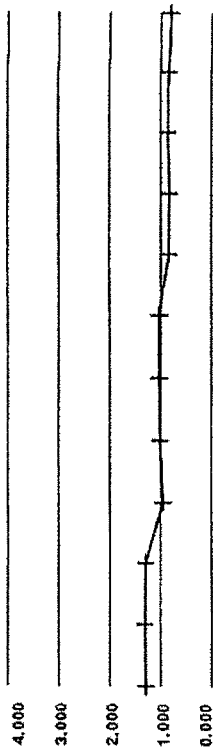
For questions about your accounts
Local: 212-785-4377

TOTAL VALUE OF YOUR PORTFOLIO **\$824,699.20**

Your portfolio contains unlisted positions. Refer to Holdings in the statement for more information.

CHANGE IN VALUE OF YOUR PORTFOLIO

\$ millions

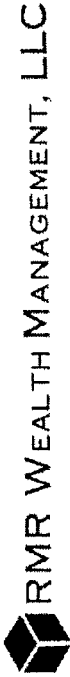


Change in Value Of Your Portfolio information can be found in Additional Information at the end of the statement.

Account carried with National Financial Services LLC, Member NYSE, SIPC

Statement for the Period August 1, 2013 to August 31, 2013

LYNN A SMITH - Individual
 Account Number: [REDACTED] 0916



YOUR FINANCIAL CONSULTANT, RMR WEALTH MANAGEMENT, LLC, PROVIDES SERVICES THROUGH CLEAR SCOUTS, A MEMBER OF FINANCIAL RMR WEALTH MANAGEMENT, LLC, WHICH IS NOT AN AFFILIATE OF FINANCIAL RMR WEALTH MANAGEMENT, LLC.

Holdings

NFS-provided cost basis, realized gain (loss) and holding period information may not reflect all adjustments necessary for tax purposes. Please refer to Footnotes and Cost Basis Information at the end of this statement for more information.

CASH AND CASH EQUIVALENTS - 2.55% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 08/31/13	Current Market Value	Estimated Annual Income
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Money Markets

PRIME FUND CAPITAL RESERVES CLASS	FPRXX CASH	19,412.61	\$1.00	\$19,412.61	
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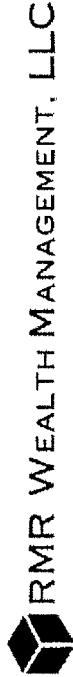
7 DAY YIELD .01%
 Dividend Option Reinvest
 Capital Gain Option Reinvest

Total Cash and Cash Equivalents \$19,412.61

HOLDINGS > EQUITIES - 27.00% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 08/31/13	Current Market Value	Estimated Annual Income	Total Cost Basis	Unrealized Gain (Loss)
Equity							
CMET FIN HLDGS INC COM ACCREDITED INVS	[REDACTED] 204 RESSTK	15,000	unavailable	unavailable			
FIRST VIRTUAL COMMUNICATIONS INC NO STOCKHOLDERS EQUITY 12/30/05	[REDACTED] 307 CASH	10,000	unavailable	unavailable		\$14,000.10	C
Dividend Option Cash Capital Gain Option Cash							
GENERAL ELECTRIC CO	GE CASH	9,620	\$23.14	\$222,606.80	\$7,311.20		
Estimated Yield 3.28% Dividend Option Cash Capital Gain Option Cash							
MCGINN SMITH & CO INC CDT PRD SER 1987 ADJ RATE PRICE	[REDACTED] 8208 RESSTK	750	unavailable AI	unavailable			
PRICE NOT AVAILABLE							

Statement for the Period August 1, 2013 to August 31, 2013
 LYNN A SMITH - Individual
 Account Number: ██████████916



YOUR FINANCIAL CONSULTANT DOES NOT PROVIDE AS AN RMR WEALTH MANAGEMENT, LLC OFFERS SECURITIES THROUGH AN AFFILIATE OF FINANCIAL SECURITIES MEMBER OF FINRA/MSB. RMR WEALTH MANAGEMENT, LLC IS NOT AN AFFILIATE OF FINANCIAL SECURITIES.

ACTIVITY > INCOME > TAXABLE INCOME

Settlement Date	Account Type	Transaction	Description	Quantity	Amount
08/30/13	CASH	DIVIDEND RECEIVED	PRIME FUND CAPITAL RESERVES		\$0.16
			CLASS DIVIDEND RECEIVED		\$0.16
Total Taxable Dividends					\$0.16
Total Taxable Income					\$0.16
TOTAL INCOME					\$0.16

Footnotes and Cost Basis Information

Amortization, accretion and similar adjustments to cost basis have been provided for many fixed income securities (and some bond-like equities), however, they are not provided for certain types, such as short-term instruments, Unit Investment Trusts, foreign fixed income securities, or those that are subject to early prepayment of principal (pay downs). Where current year premium or acquisition premium amortization is provided, the prior years' cumulative amortization is reflected in the adjusted cost basis, but we cannot provide a breakdown on the total of such prior amortization amounts.

NFS is required to report certain cost basis and related information to the IRS on the Form 1099-B. Your official 1099-B forms for certain transactions will reflect which lots have been sold for tax purposes. To apply a specific identification cost basis method to 1099-B reporting, appropriate instructions must be on file with NFS or be received by NFS before the trade has settled. Absent such instructions, NFS determines cost basis at the time of sale based on its default methods of average cost for open-end mutual funds and first-in, first-out (FIFO) for all other securities (including ETFs) unless your broker dealer has elected to use another default method. NFS applies FIFO for other disposal method, if applicable, based on its records, which may be different from yours. For transactions that are not subject to 1099-B cost basis reporting, you should refer to your trade confirmations and other applicable records to determine which lots were considered sold for tax purposes.

While NFS must meet IRS requirements with respect to certain information required to be reported to the IRS, NFS-provided cost basis, realized gain and loss, and holding period information may not reflect all adjustments necessary for your tax reporting purposes. NFS makes no warranties with respect to and specifically disclaims any liability arising out of a customer's use of, or any tax position taken in reliance upon, such information.

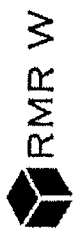
For investments in partnerships, NFS does not make any adjustments to cost basis information as the calculation of basis in such investments requires supplemental information from the partnership on its income and distributions during the period you held your investment. Partnerships usually provide this additional information on a Form K-1 issued by April 15th of the following year.

Account carried with National Financial Services LLC, Member NYSE SIPC

MN_CEBBFGQBHCNOKD_BBBBC.20130830

Statement for the Period August 1, 2013 to August 31, 2013
 LYNN A SMITH - Individual
 Account Number: [REDACTED] 0916

Statement for the Period August 1, 2013 to August 31, 2013
 LYNN A SMITH - Individual
 Account Number: [REDACTED] 0916



YOUR FINANCIAL CONSULTANT, LORNA BURNS
 MEMBER OF PARAGONIC

Miscellaneous

COST BASIS LEGISLATION - New IRS or after January 1, 2012 on Form 1099-B or their brokers and advisors can instruct National Financial Services to determine the cost basis for shares of open end mutual funds by lot disposal methods available to investors or 2) identifying specific tax lots to sell at the time of a transaction. Contact your broker or advisor.

All investments such as direct participation program securities (e.g., partnerships, limited liability companies, and real estate trusts with private debt and hedge funds) are generally illiquid investments and their current values will be different from the purchase price. Unless investments have been provided by the management, administrator or sponsor of each program, or a third-party vendor without independent estimate of the value of the investor's participation in the program, as of a date no greater than 18 months from the date of this statement reflect actual market values or be realized upon liquidation. If an estimated value is not provided, accurate valuation information is not available.

HOLDINGS > EQUITY

Description	Value
Total Equity	\$1,111,111
Total Equities	\$1,111,111
Total Securities	\$1,111,111

HOLDINGS > OTHER

Description	Value
PINE STREET CAPITAL PARTNERSHIP BASED ON PROGRAM MANAGER'S UNCONFIRMED ESTIMATE OF VALUE	\$1,111,111
Total Other Securities	\$1,111,111

TOTAL PORTFOLIO

Activity

Settlement Date	Account Type	ISSA	ISSB	ISSC	ISSE
08/30/13	CASH				

TOTAL CORE FUND

Statement for the Period August 1, 2013 to August 31, 2013
 LYNN A SMITH - Individual
 Account Number: [REDACTED] 0916

Miscellaneous Footnotes *continued*

COST BASIS LEGISLATION - New IRS Rules will require National Financial Services to report cost basis and holding period information for all shares of open end mutual funds by lot disposal methods available to investors or 2) identifying specific tax lots to sell at the time of a transaction. Contact your broker or advisor.

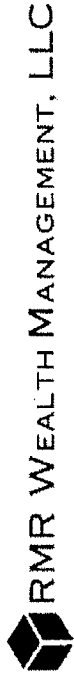
All investments such as direct participation program securities (e.g., partnerships, limited liability companies, and real estate trusts with private debt and hedge funds) are generally illiquid investments and their current values will be different from the purchase price. Unless investments have been provided by the management, administrator or sponsor of each program, or a third-party vendor without independent estimate of the value of the investor's participation in the program, as of a date no greater than 18 months from the date of this statement reflect actual market values or be realized upon liquidation. If an estimated value is not provided, accurate valuation information is not available.

MN - [REDACTED]

MN_CBBFFGQBCCNQNKT_BRRBC 20130830

Account 6
 NYSE: SI

ENV# CEBBFGQCBBNCQKD_BBBBD
DINONALTR SECURITIES LLC
404 PARK AVE S
NEW YORK, NY 10016



YOUR FINANCIAL CONSULTANT STRONG BUSINESS AS RMR WEALTH MANAGEMENT LLC OFFERS SECURITIES THROUGH DISCLOSURE SECURITIES
MEMBER OF FRANKLIN TEMPLETON INVESTMENT SERVICES

NFS/FMTC IRA
FBO LYNN A SMITH
[REDACTED]

STATEMENT FOR THE PERIOD AUGUST 1, 2013 TO AUGUST 31, 2013

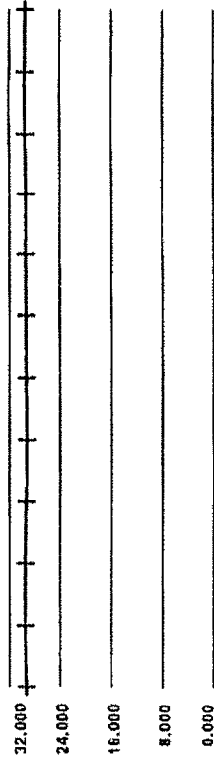
LYNN A SMITH - Premiere Select IRA
Account Number: [REDACTED] 0912

YOUR FINANCIAL ADVISOR IS
HOUSE
RR# 199
For questions about your accounts:
Local: 212 785 4577

TOTAL VALUE OF YOUR PORTFOLIO **\$29,530.45**

CHANGE IN VALUE OF YOUR PORTFOLIO

\$ thousands



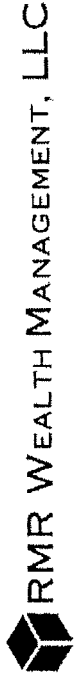
Change In Value Of Your Portfolio information can be found in: *Miscellaneous Footnotes at the end of this statement.*

Account carried with National Financial Services LLC, Member
NYSE, SIPC

MN_CEBBFGQCBBNCQKD_BBBBD 20130630

Statement for the Period August 1, 2013 to August 31, 2013

LYNN A SMITH - Premiere Select IRA
 Account Number: ██████████0912



YOUR FINANCIAL CONSULTANT, LYNN A SMITH, IS A FINANCIAL ADVISOR. RMR WEALTH MANAGEMENT, LLC, OFFERS SECURITIES THROUGH PROSPECTUS DELIVERING MEMBER OF FINANCIAL RMR WEALTH MANAGEMENT, LLC IS NOT AN AFFILIATE OF FINANCIAL SECURITIES, LLC

Holdings

Retirement account cost and associated gain (loss) is provided for informational purposes only and should not be used for tax-reporting purposes. Such information is provided to help you estimate and track the change in market value of each position relative to your investment into this security (not including reinvestments). Please refer to Footnotes and Cost Information at the end of this statement for more information.

CASH AND CASH EQUIVALENTS - 98.03% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 08/31/13	Current Market Value	Estimated Annual Income	Cost	Net Change
Money Markets							
FIDELITY CASH RESERVES	FDRXX	28,949.95	\$1.00	\$28,949.95			
7 DAY YIELD 01%	CASH						
Dividend Option Reinvest							
Capital Gain Option Reinvest							
Total Cash and Cash Equivalents				\$28,949.95			

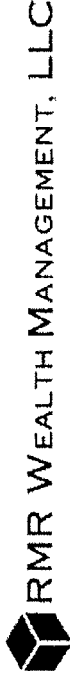
HOLDINGS > EQUITIES - 1.97% of Total Account Value

Description	Symbol/Cusip Account Type	Quantity	Price on 08/31/13	Current Market Value	Estimated Annual Income	Cost	Net Change
Equity							
ARLINGTON ASSET INVT CORP CL A NEW	AI	25	\$23.22	\$580.50	\$87.50	\$8,934.00	(\$8,353.50)
Estimated Yield 15.07%	CASH						
Dividend Option Cash							
Capital Gain Option Cash							
Total Equities				\$580.50	\$87.50	\$8,934.00	(\$8,353.50)
Total Securities				\$580.50	\$87.50	\$8,934.00	(\$8,353.50)
TOTAL PORTFOLIO VALUE				\$29,530.45	\$87.50	\$8,934.00	(\$8,353.50)

Account carried with National Financial Services LLC, Member NYSE, SIPC

MS_CEBBFGQBCCNQND_BBBD 20130830

Statement for the Period August 1, 2013 to August 31, 2013
LYNN A SMITH - Premiere Select IRA
Account Number: ██████████ 0912



YOUR FINANCIAL CONSULTANT DOES NOT HOLD AN ADVISOR LICENSE WITH RMR WEALTH MANAGEMENT, LLC. OTHER SECURITIES THROUGH OTHER FINANCIAL INSTITUTIONS ARE NOT AN AFFILIATE OF RMR WEALTH MANAGEMENT, LLC.

Miscellaneous Footnotes

CHANGE IN VALUE OF YOUR PORTFOLIO is the change in market value of your portfolio assets over the time period shown. The portfolio assets include the market value of all the securities in the account, plus insurance and annuity assets if applicable. The time frame of the graph is from account opening or September 2011, whichever is later, to the current period. Please note that large increases and/or declines in the change in the value of the portfolio can be due to additions, distribution and/or performance.

CHANGE IN INVESTMENT VALUE is the difference between the prior period and current period values which includes the difference between securities that were bought, sold and redeemed during this time period as well as any activity that occurred such as additions and withdrawals, securities transferred, income, expenses, and other activity. This does not reflect activity related to assets in which National Financial is not the custodian (e.g. Insurance and Annuities, Assets Held Away and Other Assets Held Away).

CALLABLE SECURITIES LOTTERY - When street name or bearer securities held for you are subject to a partial call or partial redemption by the issuer, NFS may or may not receive an allocation of called/redeemed securities by the issuer, transfer agent and/or depository. If NFS is allocated a portion of the called/redeemed securities, NFS utilizes an impartial lottery allocation system, in accordance with applicable rules, that randomly selects the securities within customer accounts that will be called/redeemed. NFS' allocations are not made on a pro rata basis and it is possible for you to receive a full or partial allocation, or no allocation. You have the right to withdraw uncalled fully paid securities at any time prior to the cutoff date and time established by the issuer, transfer agent and/or depository with respect to the partial call, and also to withdraw excess margin securities provided your account is not subject to restriction under Regulation T or such withdrawal will not cause an undermargined condition.

PRICING INFORMATION - Prices displayed are obtained from sources that may include pricing vendors, broker/dealers who clear through NFS and/or other sources. Prices may not reflect current fair market value and/or may not be readily marketable or redeemable at the prices shown.

FOREIGN EXCHANGE TRANSACTIONS - Some transaction types necessitate a foreign currency exchange (FX) in order to settle. FX transactions may be effected by Fidelity Forex, Inc. on a principal basis. Fidelity Forex, Inc., an affiliate of NFS, may impose a commission or markup on the prevailing interbank market price, which may result in a higher price to you. Fidelity Forex, Inc. may share a portion of any FX commission or markup with NFS. More favorable rates may be available through third parties not affiliated with NFS. The rate applicable to any transaction involving an FX is available upon request through your broker-dealer.

Account carried with National Financial Services LLC, Member
NYSE-SIPC

MN_CERBFGQCHBCNQKD_BBHBD_20130830

EXHIBIT I

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	04/21/2010	1	450.00	6.50	2,925.00
6011.2010016	04/22/2010	1	450.00	6.00	2,700.00
6011.2010016	04/23/2010	1	450.00	3.50	1,575.00
6011.2010016	04/24/2010	1	450.00	2.30	1,035.00
6011.2010016	04/26/2010	1	450.00	4.00	1,800.00
6011.2010016	04/27/2010	1	450.00	4.70	2,115.00
6011.2010016	04/27/2010	19	65.00	1.00	65.00
6011.2010016	04/28/2010	1	450.00	4.00	1,800.00
6011.2010016	04/28/2010	1	450.00	2.60	1,170.00
6011.2010016	04/28/2010	19	65.00	1.50	97.50
6011.2010016	04/28/2010	19	65.00	2.00	130.00
6011.2010016	04/28/2010	12	200.00	5.00	1,000.00
6011.2010016	04/28/2010	19	65.00	4.00	260.00
6011.2010016	04/29/2010	1	450.00	6.30	2,835.00
6011.2010016	04/29/2010	1	450.00	1.50	675.00
6011.2010016	04/29/2010	19	65.00	0.50	32.50
6011.2010016	04/29/2010	19	65.00	2.00	130.00
6011.2010016	04/29/2010	12	200.00	5.50	1,100.00
6011.2010016	04/29/2010	19	65.00	7.00	455.00
6011.2010016	04/30/2010	6	200.00	8.50	1,700.00
6011.2010016	04/30/2010	19	65.00	1.50	97.50
6011.2010016	04/30/2010	12	200.00	8.50	1,700.00
6011.2010016	05/02/2010	12	200.00	2.20	440.00
6011.2010016	05/03/2010	12	200.00	9.50	1,900.00
6011.2010016	05/03/2010	6	200.00	8.50	1,700.00
6011.2010016	05/03/2010	1	450.00	4.40	1,980.00
6011.2010016	05/04/2010	19	65.00	0.50	32.50
6011.2010016	05/04/2010	19	65.00	0.50	32.50
6011.2010016	05/04/2010	12	200.00	7.40	1,480.00
6011.2010016	05/04/2010	6	200.00	7.40	1,480.00
6011.2010016	05/05/2010	12	200.00	7.50	1,500.00
6011.2010016	05/05/2010	1	450.00	5.50	2,475.00
6011.2010016	05/05/2010	6	200.00	4.70	940.00
6011.2010016	05/05/2010	19	65.00	2.00	130.00
6011.2010016	05/06/2010	12	200.00	1.80	360.00
6011.2010016	05/06/2010	1	450.00	1.50	675.00
6011.2010016	05/07/2010	12	200.00	2.50	500.00
6011.2010016	05/07/2010	6	200.00	5.20	1,040.00
6011.2010016	05/08/2010	12	200.00	2.00	400.00
6011.2010016	05/09/2010	12	200.00	8.50	1,700.00
6011.2010016	05/09/2010	1	450.00	1.00	450.00
6011.2010016	05/10/2010	6	200.00	7.30	1,460.00
6011.2010016	05/10/2010	1	450.00	3.30	1,485.00

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Trmk	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	05/10/2010	12	200.00	9.50	1,900.00
6011.2010016	05/11/2010	1	450.00	5.50	2,475.00
6011.2010016	05/11/2010	6	200.00	5.70	1,140.00
6011.2010016	05/11/2010	12	200.00	9.00	1,800.00
6011.2010016	05/12/2010	6	200.00	2.70	540.00
6011.2010016	05/12/2010	12	200.00	7.50	1,500.00
6011.2010016	05/12/2010	1	450.00	5.00	2,250.00
6011.2010016	05/13/2010	6	200.00	3.70	740.00
6011.2010016	05/13/2010	12	200.00	7.00	1,400.00
6011.2010016	05/13/2010	1	450.00	1.50	675.00
6011.2010016	05/14/2010	6	200.00	0.80	160.00
6011.2010016	05/14/2010	12	200.00	6.50	1,300.00
6011.2010016	05/14/2010	1	450.00	5.00	2,250.00
6011.2010016	05/17/2010	12	200.00	7.20	1,440.00
6011.2010016	05/17/2010	1	450.00	3.00	1,350.00
6011.2010016	05/18/2010	12	200.00	7.00	1,400.00
6011.2010016	05/18/2010	1	450.00	5.40	2,430.00
6011.2010016	05/19/2010	6	200.00	3.50	700.00
6011.2010016	05/19/2010	12	200.00	8.50	1,700.00
6011.2010016	05/20/2010	6	200.00	5.50	1,100.00
6011.2010016	05/20/2010	12	200.00	10.30	2,060.00
6011.2010016	05/20/2010	19	65.00	5.00	325.00
6011.2010016	05/20/2010	19	65.00	7.00	455.00
6011.2010016	05/20/2010	1	450.00	5.90	2,655.00
6011.2010016	05/21/2010	6	200.00	6.20	1,240.00
6011.2010016	05/21/2010	12	200.00	7.00	1,400.00
6011.2010016	05/21/2010	19	65.00	4.00	260.00
6011.2010016	05/21/2010	19	65.00	7.00	455.00
6011.2010016	05/21/2010	19	65.00	4.00	260.00
6011.2010016	05/21/2010	1	450.00	6.70	3,015.00
6011.2010016	05/24/2010	6	200.00	0.40	80.00
6011.2010016	05/24/2010	12	200.00	8.40	1,680.00
6011.2010016	05/24/2010	1	450.00	0.80	360.00
6011.2010016	05/25/2010	12	200.00	2.50	500.00
6011.2010016	05/25/2010	6	200.00	0.60	120.00
6011.2010016	05/25/2010	1	450.00	4.50	2,025.00
6011.2010016	05/27/2010	6	200.00	1.00	200.00
6011.2010016	05/27/2010	1	450.00	5.00	2,250.00
6011.2010016	05/27/2010	12	200.00	2.20	440.00
6011.2010016	05/28/2010	6	200.00	5.20	1,040.00

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Time	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	05/28/2010	1	450.00	6.50	2,925.00
6011.2010016	05/30/2010	1	450.00	1.10	495.00
6011.2010016	06/01/2010	8	200.00	2.80	560.00
6011.2010016	06/01/2010	1	450.00	5.00	2,250.00
6011.2010016	06/01/2010	12	200.00	6.50	1,300.00
6011.2010016	06/01/2010	12	200.00	1.40	280.00
6011.2010016	06/02/2010	1	450.00	4.50	2,025.00
6011.2010016	06/02/2010	6	200.00	3.50	700.00
6011.2010016	06/03/2010	1	450.00	5.00	2,250.00
6011.2010016	06/03/2010	19	65.00	1.50	97.50
6011.2010016	06/03/2010	12	200.00	8.80	1,380.00
6011.2010016	06/03/2010	8	200.00	6.50	1,300.00
6011.2010016	06/04/2010	1	450.00	6.50	2,925.00
6011.2010016	06/04/2010	19	65.00	0.50	32.50
6011.2010016	06/04/2010	8	200.00	6.50	1,300.00
6011.2010016	06/05/2010	1	450.00	3.50	1,575.00
6011.2010016	06/08/2010	12	200.00	7.50	1,500.00
6011.2010016	06/08/2010	6	200.00	7.50	1,500.00
6011.2010016	06/07/2010	12	200.00	8.00	1,800.00
6011.2010016	06/07/2010	19	65.00	1.00	65.00
6011.2010016	06/07/2010	1	450.00	6.00	2,700.00
6011.2010016	06/07/2010	6	200.00	7.00	1,400.00
6011.2010016	06/07/2010	19	65.00	2.00	130.00
6011.2010016	06/08/2010	12	200.00	12.00	2,400.00
6011.2010016	06/08/2010	19	65.00	0.50	32.50
6011.2010016	06/08/2010	1	450.00	7.00	3,150.00
6011.2010016	06/08/2010	6	200.00	11.70	2,340.00
6011.2010016	06/08/2010	19	65.00	5.00	325.00
6011.2010016	06/09/2010	12	200.00	8.00	1,800.00
6011.2010016	06/09/2010	1	450.00	12.00	5,400.00
6011.2010016	06/09/2010	6	200.00	8.50	1,700.00
6011.2010016	06/09/2010	19	65.00	3.00	195.00
6011.2010016	06/09/2010	19	65.00	3.00	195.00
6011.2010016	06/09/2010	19	65.00	3.00	195.00
6011.2010016	06/09/2010	19	65.00	1.00	65.00
6011.2010016	06/10/2010	1	450.00	12.00	5,400.00
6011.2010016	06/10/2010	6	200.00	7.50	1,500.00
6011.2010016	06/11/2010	12	200.00	6.80	1,360.00
6011.2010016	06/11/2010	1	450.00	8.00	3,600.00
6011.2010016	06/11/2010	6	200.00	6.20	1,240.00
6011.2010016	06/13/2010	12	200.00	1.50	300.00
6011.2010016	06/14/2010	6	200.00	1.00	200.00
6011.2010016	06/14/2010	12	200.00	8.30	1,660.00
6011.2010016	06/15/2010	6	200.00	2.50	500.00
6011.2010016	06/15/2010	12	200.00	7.50	1,500.00
6011.2010016	06/15/2010	1	450.00	0.30	135.00
6011.2010016	06/16/2010	6	200.00	3.20	640.00
6011.2010016	06/16/2010	12	200.00	8.10	1,620.00

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client ID	Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
6011.2010018	6011.2010018	06/16/2010	1	450.00	2.10	945.00
6011.2010018	6011.2010018	06/17/2010	6	200.00	13.00	2,600.00
6011.2010018	6011.2010018	06/17/2010	12	200.00	12.50	2,500.00
6011.2010018	6011.2010018	06/17/2010	1	450.00	1.70	765.00
6011.2010018	6011.2010018	06/18/2010	6	200.00	3.50	700.00
6011.2010018	6011.2010018	06/18/2010	12	200.00	4.00	800.00
6011.2010018	6011.2010018	06/24/2010	6	200.00	1.20	240.00
6011.2010018	6011.2010018	06/30/2010	6	200.00	0.50	100.00
6011.2010018	6011.2010018	07/01/2010	6	200.00	0.30	60.00
6011.2010018	6011.2010018	07/08/2010	6	200.00	3.10	620.00
6011.2010018	6011.2010018	07/08/2010	12	200.00	3.50	700.00
6011.2010018	6011.2010018	07/13/2010	2	300.00	1.10	330.00
6011.2010018	6011.2010018	07/14/2010	2	300.00	0.20	60.00
6011.2010018	6011.2010018	07/15/2010	2	300.00	2.00	600.00
6011.2010018	6011.2010018	07/20/2010	6	200.00	1.30	260.00
6011.2010018	6011.2010018	07/20/2010	2	300.00	1.30	390.00
6011.2010018	6011.2010018	07/21/2010	2	300.00	2.80	780.00
6011.2010018	6011.2010018	07/22/2010	6	200.00	0.80	160.00
6011.2010018	6011.2010018	07/22/2010	2	300.00	3.80	1,140.00
6011.2010018	6011.2010018	07/23/2010	6	200.00	0.80	160.00
6011.2010018	6011.2010018	07/29/2010	1	450.00	1.00	450.00
6011.2010018	6011.2010018	07/29/2010				100,000.00
6011.2010018	6011.2010018	08/02/2010	6	200.00	4.70	940.00
6011.2010018	6011.2010018	08/02/2010	1	450.00	0.50	225.00
6011.2010018	6011.2010018	08/03/2010	1	450.00	3.00	1,350.00
6011.2010018	6011.2010018	08/03/2010	6	200.00	7.50	1,500.00
6011.2010018	6011.2010018	08/04/2010	2	300.00	1.00	300.00
6011.2010018	6011.2010018	08/04/2010	6	200.00	4.80	960.00
6011.2010018	6011.2010018	08/05/2010	6	200.00	3.40	680.00
6011.2010018	6011.2010018	08/06/2010	6	200.00	1.50	300.00
6011.2010018	6011.2010018	08/09/2010	6	200.00	0.60	120.00
6011.2010018	6011.2010018	08/10/2010	6	200.00	0.40	80.00
6011.2010018	6011.2010018	08/12/2010	6	200.00	0.50	100.00
6011.2010018	6011.2010018	08/13/2010	2	300.00	2.50	750.00
6011.2010018	6011.2010018	08/13/2010	12	200.00	0.30	60.00
6011.2010018	6011.2010018	08/16/2010	6	200.00	2.70	540.00
6011.2010018	6011.2010018	08/16/2010	1	450.00	3.50	1,575.00
6011.2010018	6011.2010018	08/17/2010	6	200.00	3.50	700.00
6011.2010018	6011.2010018	08/18/2010	6	200.00	2.10	420.00
6011.2010018	6011.2010018	08/19/2010	1	450.00	3.40	1,530.00
6011.2010018	6011.2010018	08/19/2010	6	200.00	2.50	500.00
6011.2010018	6011.2010018	08/20/2010	6	200.00	5.70	1,140.00
6011.2010018	6011.2010018	08/23/2010	6	200.00	1.00	200.00
6011.2010018	6011.2010018	08/25/2010	6	200.00	1.30	260.00

D. Smith and L. Smith.
Payment - Thank you.

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	08/25/2010				15,000.00 Payment - Thank you.
6011.2010016	08/26/2010	6	200.00	2.50	500.00
6011.2010016	08/30/2010	2	300.00	0.50	150.00
6011.2010016	08/30/2010	1	450.00	2.00	900.00
6011.2010016	08/30/2010	6	200.00	8.20	1,640.00
6011.2010016	08/31/2010	6	200.00	9.50	1,900.00
6011.2010016	09/01/2010	6	200.00	9.50	1,900.00
6011.2010016	09/01/2010	19	65.00	0.50	32.50
6011.2010016	09/01/2010	12	200.00	1.10	220.00
6011.2010016	09/01/2010	1	450.00	3.20	1,440.00
6011.2010016	09/02/2010	6	200.00	17.00	3,400.00
6011.2010016	09/02/2010	1	450.00	5.00	2,250.00
6011.2010016	09/03/2010	6	200.00	16.00	3,200.00
6011.2010016	09/03/2010	2	300.00	0.20	60.00
6011.2010016	09/03/2010	19	65.00	6.00	390.00
6011.2010016	09/03/2010	12	200.00	2.50	500.00
6011.2010016	09/03/2010	1	450.00	10.00	4,500.00
6011.2010016	09/08/2010	6	200.00	1.50	300.00
6011.2010016	09/08/2010	12	200.00	2.40	480.00
6011.2010016	09/09/2010	12	200.00	3.10	620.00
6011.2010016	09/10/2010	6	200.00	2.00	400.00
6011.2010016	09/13/2010	12	200.00	3.50	700.00
6011.2010016	09/14/2010	12	200.00	2.60	520.00
6011.2010016	09/14/2010	5	200.00	1.00	200.00
6011.2010016	09/15/2010	6	200.00	0.80	180.00
6011.2010016	09/15/2010	19	65.00	1.00	65.00
6011.2010016	09/17/2010	1	450.00	2.00	900.00
6011.2010016	09/20/2010	19	65.00	0.50	32.50
6011.2010016	09/21/2010	1	450.00	2.20	990.00
6011.2010016	09/22/2010	12	200.00	6.50	1,300.00
6011.2010016	09/23/2010	12	200.00	7.00	1,400.00
6011.2010016	09/23/2010	1	450.00	1.50	675.00
6011.2010016	09/24/2010	12	200.00	4.50	900.00
6011.2010016	09/24/2010	6	200.00	5.50	1,100.00
6011.2010016	09/24/2010	19	65.00	0.50	32.50
6011.2010016	09/25/2010	6	200.00	5.50	1,100.00
6011.2010016	09/27/2010	6	200.00	2.70	540.00
6011.2010016	09/28/2010	19	65.00	0.50	32.50
6011.2010016	09/28/2010	6	200.00	3.50	700.00
6011.2010016	10/04/2010	6	200.00	4.80	960.00
6011.2010016	10/04/2010	12	200.00	12.60	2,520.00
6011.2010016	10/04/2010	19	65.00	5.00	325.00
6011.2010016	10/05/2010	19	65.00	0.50	32.50
6011.2010016	10/06/2010	18			0.00
6011.2010016	10/06/2010	6	200.00	0.80	160.00
6011.2010016	10/07/2010	6	200.00	1.20	240.00
6011.2010016	10/08/2010	6	200.00	0.90	180.00
6011.2010016	10/08/2010				5,000.00 Payment - Thank you.

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016	Smith/Lynn Ann				
6011.2010016	10/08/2010				5,000.00 Payment - Thank you.
6011.2010016	10/11/2010	6	200.00	1.50	300.00
6011.2010016	10/11/2010	1	450.00	1.00	450.00
6011.2010016	10/13/2010	2	300.00	0.50	150.00
6011.2010016	10/13/2010	6	200.00	1.50	300.00
6011.2010016	10/15/2010	6	200.00	2.30	460.00
6011.2010016	10/18/2010	6	200.00	3.00	600.00
6011.2010016	10/19/2010	6	200.00	3.20	640.00
6011.2010016	10/20/2010	6	200.00	3.30	660.00
6011.2010016	10/21/2010	6	200.00	4.70	940.00
6011.2010016	10/22/2010	6	200.00	3.20	640.00
6011.2010016	10/25/2010	6	200.00	0.70	140.00
6011.2010016	10/26/2010	6	200.00	1.20	240.00
6011.2010016	10/26/2010	1	450.00	1.50	675.00
6011.2010016	10/26/2010	12	200.00	1.50	300.00
6011.2010016	10/27/2010	6	200.00	3.70	740.00
6011.2010016	10/27/2010	12	200.00	1.20	240.00
6011.2010016	10/28/2010	6	200.00	5.20	1,040.00
6011.2010016	10/28/2010	1	450.00	1.40	630.00
6011.2010016	11/02/2010	12	200.00	4.00	800.00
6011.2010016	11/03/2010	6	200.00	1.50	300.00
6011.2010016	11/10/2010	6	200.00	1.30	260.00
6011.2010016	11/10/2010	12	200.00	5.10	1,020.00
6011.2010016	11/16/2010	1	450.00	3.50	1,575.00
6011.2010016	11/16/2010	6	200.00	1.20	240.00
6011.2010016	11/16/2010	12	200.00	3.00	600.00
6011.2010016	11/17/2010	1	450.00	3.00	1,350.00
6011.2010016	11/18/2010	6	200.00	1.50	300.00
6011.2010016	11/19/2010	6	200.00	1.00	200.00
6011.2010016	11/19/2010	12	200.00	5.20	1,040.00
6011.2010016	11/22/2010	6	200.00	1.20	240.00
6011.2010016	11/27/2010	12	200.00	4.50	900.00
6011.2010016	11/29/2010	6	200.00	3.70	740.00
6011.2010016	11/29/2010	12	200.00	5.50	1,100.00
6011.2010016	11/29/2010	12	200.00	5.50	1,100.00
6011.2010016	11/30/2010	6	200.00	2.30	460.00
6011.2010016	12/02/2010	6	200.00	4.60	920.00
6011.2010016	12/03/2010	6	200.00	5.30	1,060.00
6011.2010016	12/03/2010	12	200.00	8.10	1,820.00
6011.2010016	12/04/2010	12	200.00	1.30	260.00
6011.2010016	12/05/2010	12	200.00	2.50	500.00
6011.2010016	12/06/2010	12	200.00	8.50	1,700.00
6011.2010016	12/06/2010	6	200.00	1.70	340.00
6011.2010016	12/06/2010	6	200.00	1.70	340.00
6011.2010016	12/07/2010	12	200.00	8.00	1,600.00
6011.2010016	12/07/2010	6	200.00	4.20	840.00
6011.2010016	12/08/2010	6	200.00	0.80	160.00
6011.2010016	12/09/2010	1	450.00	0.50	225.00
6011.2010016	12/09/2010	12	200.00	7.50	1,500.00
6011.2010016	12/09/2010	6	200.00	0.70	140.00
6011.2010016	12/10/2010	12	200.00	7.20	1,440.00
6011.2010016	12/10/2010	6	200.00	1.30	260.00
6011.2010016	12/13/2010	12	200.00	7.00	1,400.00
6011.2010016	12/13/2010	6	200.00	0.80	160.00
6011.2010016	12/14/2010	12	200.00	6.00	1,200.00
6011.2010016	12/14/2010	6	200.00	2.00	400.00
6011.2010016	12/15/2010	12	200.00	7.00	1,400.00
6011.2010016	12/15/2010	6	200.00	4.70	940.00
6011.2010016	12/16/2010	12	200.00	8.00	1,600.00
6011.2010016	12/16/2010	6	200.00	2.70	540.00
6011.2010016	12/17/2010	12	200.00	7.50	1,500.00
6011.2010016	12/17/2010	6	200.00	0.70	140.00
6011.2010016	12/19/2010	12	200.00	4.50	900.00
6011.2010016	12/20/2010	12	200.00	6.50	1,300.00

Client ID	Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
6011.2010018	Smith/Lynn Ann	12/20/2010	6	200.00	1.70	340.00
6011.2010018		12/21/2010	12	200.00	6.00	1,200.00
6011.2010018		12/21/2010	6	200.00	3.70	740.00
6011.2010018		12/22/2010	12	200.00	5.50	1,100.00
6011.2010018		12/22/2010	6	200.00	3.20	640.00
6011.2010018		12/23/2010	12	200.00	3.80	760.00
6011.2010018		12/23/2010	6	200.00	6.30	1,260.00
6011.2010018		12/27/2010	6	200.00	1.50	300.00
6011.2010018		12/28/2010	6	200.00	6.80	1,360.00
6011.2010018		12/29/2010	6	200.00	5.30	1,060.00
6011.2010018		01/03/2011	12	200.00	7.50	1,500.00
6011.2010018		01/03/2011	6	200.00	1.80	360.00
6011.2010018		01/04/2011	12	200.00	8.00	1,600.00
6011.2010018		01/04/2011	6	200.00	9.70	1,940.00
6011.2010018		01/05/2011	12	200.00	8.10	1,620.00
6011.2010018		01/05/2011	6	200.00	1.50	300.00
6011.2010018		01/05/2011	6	200.00	2.80	560.00
6011.2010018		01/08/2011	12	200.00	8.50	1,700.00
6011.2010018		01/08/2011	1	450.00	2.50	1,125.00
6011.2010018		01/08/2011	6	200.00	4.70	940.00
6011.2010018		01/07/2011	12	200.00	7.50	1,500.00
6011.2010018		01/07/2011	1	450.00	4.20	1,890.00
6011.2010018		01/07/2011	6	200.00	3.70	740.00
6011.2010018		01/08/2011	12	200.00	1.30	260.00
6011.2010018		01/09/2011	12	200.00	6.50	1,300.00
6011.2010018		01/10/2011	12	200.00	8.50	1,700.00
6011.2010018		01/10/2011	6	200.00	4.30	860.00
6011.2010018		01/11/2011	2	300.00	7.40	2,220.00
6011.2010018		01/11/2011	12	200.00	8.30	1,660.00
6011.2010018		01/11/2011	6	200.00	3.70	740.00
6011.2010018		01/12/2011	2	300.00	0.50	150.00
6011.2010018		01/12/2011	12	200.00	11.50	2,300.00
6011.2010018		01/12/2011	1	450.00	5.50	2,475.00
6011.2010018		01/12/2011	6	200.00	2.50	500.00
6011.2010018		01/13/2011	12	200.00	5.00	1,000.00
6011.2010018		01/13/2011	1	450.00	2.00	900.00
6011.2010018		01/13/2011	6	200.00	2.80	560.00
6011.2010018		01/14/2011	1	450.00	0.20	90.00
6011.2010018		01/14/2011	6	200.00	2.00	400.00
6011.2010018		01/16/2011	1	450.00	0.70	315.00
6011.2010018		01/18/2011	6	200.00	1.30	260.00
6011.2010018		01/20/2011	6	200.00	0.70	140.00
6011.2010018		01/25/2011	6	200.00	1.20	240.00
6011.2010018		01/26/2011	6	200.00	1.30	260.00
6011.2010018		01/27/2011	6	200.00	2.00	400.00
6011.2010018		01/28/2011	6	200.00	5.20	1,040.00
6011.2010018		01/31/2011	6	200.00	3.70	740.00
6011.2010018		02/01/2011	6	200.00	3.20	640.00
6011.2010018		02/02/2011	6	200.00	3.70	740.00
6011.2010018		02/04/2011	6	200.00	2.80	560.00
6011.2010018		02/07/2011	6	200.00	2.70	540.00

FEATHERSTON/KUUGH, WILEY & CLYNE, LLP

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	02/07/2011	12	200.00	7.20	1,440.00
6011.2010016	02/09/2011	6	200.00	2.70	540.00
6011.2010016	02/11/2011	1	450.00	1.00	450.00
6011.2010016	02/16/2011	1	450.00	0.50	225.00
6011.2010016	02/17/2011	19	65.00	1.50	97.50
6011.2010016	02/17/2011	6	200.00	5.80	1,160.00
6011.2010016	02/18/2011	6	200.00	7.20	1,440.00
6011.2010016	02/20/2011	12	200.00	8.80	1,760.00
6011.2010016	02/21/2011	6	200.00	4.20	840.00
6011.2010016	02/21/2011	12	200.00	9.50	1,900.00
6011.2010016	02/22/2011	19	65.00	0.30	19.50
6011.2010016	02/22/2011	6	200.00	1.20	240.00
6011.2010016	02/22/2011	12	200.00	7.50	1,500.00
6011.2010016	02/22/2011	12	200.00	1.50	300.00
6011.2010016	02/23/2011	19	65.00	2.00	130.00
6011.2010016	02/23/2011	6	200.00	2.80	560.00
6011.2010016	02/25/2011	6	200.00	2.70	540.00
6011.2010016	02/28/2011	6	200.00	2.00	400.00
6011.2010016	03/01/2011	12	200.00	0.80	160.00
6011.2010016	03/01/2011	6	200.00	3.50	700.00
6011.2010016	03/03/2011	6	200.00	2.80	560.00
6011.2010016	03/04/2011	6	200.00	2.70	540.00
6011.2010016	03/05/2011	6	200.00	5.30	1,060.00
6011.2010016	03/06/2011	6	200.00	2.30	460.00
6011.2010016	03/07/2011	12	200.00	3.60	720.00
6011.2010016	03/07/2011	6	200.00	1.00	200.00
6011.2010016	03/08/2011	6	200.00	1.50	300.00
6011.2010016	03/09/2011	12	200.00	6.50	1,300.00
6011.2010016	03/10/2011	12	200.00	7.50	1,500.00
6011.2010016	03/10/2011	6	200.00	2.50	500.00
6011.2010016	03/11/2011	19	65.00	0.50	32.50
6011.2010016	03/11/2011	6	200.00	3.50	700.00
6011.2010016	03/13/2011	12	200.00	8.50	1,700.00
6011.2010016	03/14/2011	19	65.00	0.50	32.50
6011.2010016	03/14/2011	6	200.00	8.00	1,600.00
6011.2010016	03/14/2011	12	200.00	8.80	1,760.00
6011.2010016	03/15/2011	6	200.00	7.00	1,400.00
6011.2010016	03/16/2011	6	200.00	8.00	1,600.00
6011.2010016	03/17/2011	6	200.00	8.50	1,700.00
6011.2010016	03/18/2011	19	65.00	1.00	65.00
6011.2010016	03/18/2011	6	200.00	8.50	1,700.00
6011.2010016	03/18/2011	1	450.00	2.50	1,125.00
6011.2010016	03/20/2011	6	200.00	4.50	900.00
6011.2010016	03/20/2011	1	450.00	2.50	1,125.00

FEATHERSTON-HAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	03/21/2011	6	200.00	8.50	1,700.00
6011.2010016	03/21/2011	11	65.00	2.00	130.00
6011.2010016	03/21/2011	19	65.00	1.50	97.50
6011.2010016	03/22/2011	6	200.00	3.50	700.00
6011.2010016	03/23/2011	12	200.00	4.60	920.00
6011.2010016	03/24/2011	12	200.00	8.00	1,600.00
6011.2010016	03/29/2011	12	200.00	8.50	1,700.00
6011.2010016	03/30/2011	12	200.00	7.50	1,500.00
6011.2010016	03/31/2011	12	200.00	7.20	1,440.00
6011.2010016	04/01/2011	12	200.00	7.50	1,500.00
6011.2010016	04/02/2011	12	200.00	8.50	1,700.00
6011.2010016	04/03/2011	12	200.00	7.00	1,400.00
6011.2010016	04/04/2011	12	200.00	11.50	2,300.00
6011.2010016	04/05/2011	12	200.00	8.00	1,600.00
6011.2010016	04/06/2011	6	200.00	0.40	80.00
6011.2010016	04/06/2011	12	200.00	1.50	300.00
6011.2010016	04/11/2011	12	200.00	3.50	700.00
6011.2010016	04/12/2011	12	200.00	3.00	600.00
6011.2010016	04/12/2011	6	200.00	2.20	440.00
6011.2010016	04/13/2011	6	200.00	0.20	40.00
6011.2010016	04/14/2011	12	200.00	3.00	600.00
6011.2010016	04/20/2011	19	65.00	1.00	65.00
6011.2010016	04/25/2011	6	200.00	1.30	260.00
6011.2010016	04/27/2011	6	200.00	0.30	60.00
6011.2010016	05/02/2011	12	200.00	9.00	1,800.00
6011.2010016	05/03/2011	6	200.00	1.20	240.00
6011.2010016	05/03/2011	12	200.00	9.50	1,900.00
6011.2010016	05/04/2011	6	200.00	1.20	240.00
6011.2010016	05/04/2011	12	200.00	8.00	1,600.00
6011.2010016	05/05/2011	6	200.00	2.50	500.00
6011.2010016	05/05/2011	12	200.00	7.50	1,500.00
6011.2010016	05/06/2011	12	200.00	8.50	1,700.00
6011.2010016	05/09/2011	12	200.00	9.20	1,840.00
6011.2010016	05/10/2011	12	200.00	8.50	1,700.00
6011.2010016	05/11/2011	6	200.00	0.20	40.00
6011.2010016	05/11/2011	12	200.00	4.00	800.00
6011.2010016	05/12/2011	6	200.00	1.00	200.00
6011.2010016	05/13/2011	6	200.00	1.80	360.00
6011.2010016	05/15/2011	6	200.00	1.00	200.00
6011.2010016	05/16/2011	6	200.00	1.40	280.00
6011.2010016	05/18/2011	6	200.00	2.80	560.00
6011.2010016	05/20/2011	6	200.00	1.50	300.00
6011.2010016	05/20/2011	6	200.00	0.20	40.00
6011.2010016	05/23/2011	12	200.00	0.50	100.00
6011.2010016	05/23/2011	6	200.00	1.00	200.00
6011.2010016	05/25/2011	12	200.00	0.80	160.00
6011.2010016	05/27/2011	6	200.00	0.50	100.00
6011.2010016	06/07/2011	6	200.00	0.40	80.00
6011.2010016	06/10/2011	6	200.00	0.50	100.00
6011.2010016	06/17/2011	6	200.00	1.00	200.00
6011.2010016	06/20/2011	1	450.00	10.50	4,725.00
6011.2010016	06/22/2011	6	200.00	0.80	160.00
6011.2010016	06/23/2011	6	200.00	0.80	160.00
6011.2010016	06/24/2011	6	200.00	0.80	160.00
6011.2010016	06/30/2011	6	200.00	0.30	60.00
6011.2010016	07/05/2011	6	200.00	2.80	560.00
6011.2010016	07/07/2011	19	65.00	2.00	130.00
6011.2010016	07/08/2011	6	200.00	0.60	120.00
6011.2010016	07/13/2011	6	200.00	0.40	80.00
6011.2010016	07/15/2011	6	200.00	1.00	200.00
6011.2010016	07/25/2011	6	200.00	3.50	700.00
6011.2010016	07/26/2011	12	200.00	2.00	400.00

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	07/27/2011	8	200.00	3.00	600.00
6011.2010016	07/27/2011	12	200.00	2.00	400.00
6011.2010016	07/28/2011	6	200.00	2.50	500.00
6011.2010016	07/28/2011	12	200.00	2.50	500.00
6011.2010016	07/28/2011	6	200.00	0.60	120.00
6011.2010016	07/30/2011	12	200.00	2.00	400.00
6011.2010016	07/31/2011	12	200.00	9.50	1,900.00
6011.2010016	08/01/2011	12	200.00	3.00	600.00
6011.2010016	08/05/2011	1	450.00	2.00	900.00
6011.2010016	08/05/2011	19	65.00	2.00	130.00
6011.2010016	08/05/2011	19	65.00	2.00	130.00
6011.2010016	08/08/2011	12	200.00	7.20	1,440.00
6011.2010016	08/08/2011	6	200.00	3.00	600.00
6011.2010016	08/09/2011	6	200.00	1.80	360.00
6011.2010016	08/10/2011	12	200.00	2.00	400.00
6011.2010016	08/10/2011	6	200.00	1.30	260.00
6011.2010016	08/11/2011	12	200.00	1.50	300.00
6011.2010016	08/11/2011	6	200.00	3.80	760.00
6011.2010016	08/12/2011	6	200.00	3.50	700.00
6011.2010016	08/15/2011	6	200.00	2.50	500.00
6011.2010016	08/16/2011	6	200.00	7.00	1,400.00
6011.2010016	08/16/2011	6	200.00	0.40	80.00
6011.2010016	08/16/2011	12	200.00	7.00	1,400.00
6011.2010016	08/18/2011	6	200.00	2.50	500.00
6011.2010016	08/19/2011	6	200.00	2.80	560.00
6011.2010016	08/23/2011	6	200.00	0.30	60.00
6011.2010016	08/26/2011	6	200.00	2.00	400.00
6011.2010016	08/30/2011	6	200.00	3.80	760.00
6011.2010016	08/31/2011	6	200.00	6.70	1,340.00
6011.2010016	09/01/2011	6	200.00	0.80	160.00
6011.2010016	09/02/2011	6	200.00	1.00	200.00
6011.2010016	09/06/2011	6	200.00	1.00	200.00
6011.2010016	09/12/2011	6	200.00	1.70	340.00
6011.2010016	09/21/2011	6	200.00	1.50	300.00
6011.2010016	09/27/2011	12	200.00	0.30	60.00
6011.2010016	09/27/2011	19	65.00	0.50	32.50
6011.2010016	09/30/2011	12	200.00	0.80	160.00
6011.2010016	10/03/2011	6	200.00	2.80	560.00
6011.2010016	10/04/2011	6	200.00	1.50	300.00
6011.2010016	10/06/2011	6	200.00	0.80	160.00
6011.2010016	10/07/2011	6	200.00	2.20	440.00
6011.2010016	10/11/2011	12	200.00	0.50	100.00
6011.2010016	10/12/2011	6	200.00	1.50	300.00
6011.2010016	10/13/2011	6	200.00	1.50	300.00
6011.2010016	10/14/2011	6	200.00	1.20	240.00
6011.2010016	10/14/2011	19	65.00	0.50	32.50
6011.2010016	10/18/2011	12	200.00	1.10	220.00
6011.2010016	10/18/2011	6	200.00	1.20	240.00

FEATHERSTON-HAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	10/19/2011	6	200.00	1.40	280.00
6011.2010016	10/20/2011	6	200.00	2.70	540.00
6011.2010016	10/21/2011	6	200.00	3.70	740.00
6011.2010016	10/24/2011	12	200.00	0.80	180.00
6011.2010016	10/25/2011	6	200.00	4.70	940.00
6011.2010016	10/26/2011	6	200.00	5.20	1,040.00
6011.2010016	10/28/2011	6	200.00	3.50	700.00
6011.2010016	11/01/2011	6	200.00	1.00	200.00
6011.2010016	11/02/2011	12	200.00	0.50	100.00
6011.2010016	11/02/2011	6	200.00	6.00	1,200.00
6011.2010016	11/03/2011	6	200.00	1.50	300.00
6011.2010016	11/03/2011	6	200.00	5.30	1,060.00
6011.2010016	11/04/2011	6	200.00	7.50	1,500.00
6011.2010016	11/07/2011	6	200.00	2.00	400.00
6011.2010016	11/08/2011	6	200.00	0.80	160.00
6011.2010016	11/10/2011	6	200.00	8.70	1,740.00
6011.2010016	11/11/2011	6	200.00	8.00	1,600.00
6011.2010016	11/14/2011	6	200.00	6.20	1,240.00
6011.2010016	11/15/2011	6	200.00	3.70	740.00
6011.2010016	11/15/2011	18	65.00	1.00	65.00
6011.2010016	11/16/2011	6	200.00	1.50	300.00
6011.2010016	11/17/2011	6	200.00	1.50	300.00
6011.2010016	11/21/2011	6	200.00	0.20	40.00
6011.2010016	11/22/2011	6	200.00	2.00	400.00
6011.2010016	11/23/2011	6	200.00	1.20	240.00
6011.2010016	11/28/2011	6	200.00	7.20	1,440.00
6011.2010016	11/29/2011	6	200.00	2.50	500.00
6011.2010016	11/30/2011	6	200.00	0.50	100.00
6011.2010016	12/01/2011	6	200.00	0.30	60.00
6011.2010016	12/02/2011	6	200.00	0.80	160.00
6011.2010016	12/05/2011	6	200.00	6.20	1,240.00
6011.2010016	12/06/2011	6	200.00	0.30	60.00
6011.2010016	12/07/2011	1	450.00	2.00	900.00
6011.2010016	12/07/2011	1	450.00	1.00	450.00
6011.2010016	12/07/2011	6	200.00	2.50	500.00
6011.2010016	12/08/2011	1	450.00	3.00	1,350.00
6011.2010016	12/08/2011	6	200.00	2.50	500.00
6011.2010016	12/09/2011	6	200.00	1.00	200.00
6011.2010016	12/12/2011	6	200.00	4.00	800.00
6011.2010016	12/13/2011	6	200.00	4.70	940.00

Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	12/13/2011	12	200.00	2.50	500.00
6011.2010016	12/14/2011	12	200.00	6.00	1,200.00
6011.2010016	12/15/2011	12	200.00	6.00	1,200.00
6011.2010016	12/15/2011	6	200.00	1.00	200.00
6011.2010016	12/16/2011	12	200.00	6.00	1,200.00
6011.2010016	12/19/2011	6	200.00	3.00	600.00
6011.2010016	12/19/2011	12	200.00	3.50	700.00
6011.2010016	12/20/2011	6	200.00	0.80	160.00
6011.2010016	12/20/2011	12	200.00	3.50	700.00
6011.2010016	12/21/2011	12	200.00	3.00	600.00
6011.2010016	12/22/2011	6	200.00	0.40	80.00
6011.2010016	12/22/2011	12	200.00	3.00	600.00
6011.2010016	01/11/2012	6	200.00	1.20	240.00
6011.2010016	01/13/2012	6	200.00	0.50	100.00
6011.2010016	01/19/2012	6	200.00	1.50	300.00
6011.2010016	01/26/2012	6	200.00	0.30	60.00
6011.2010016	01/27/2012	6	200.00	1.00	200.00
6011.2010016	02/15/2012	12	200.00	8.20	1,640.00
6011.2010016	02/16/2012	12	200.00	8.00	1,600.00
6011.2010016	02/20/2012	6	200.00	1.20	240.00
6011.2010016	02/20/2012	12	200.00	3.00	600.00
6011.2010016	02/21/2012	6	200.00	1.00	200.00
6011.2010016	02/27/2012	6	200.00	0.30	60.00
6011.2010016	03/05/2012	6	200.00	7.50	1,500.00
6011.2010016	03/08/2012	6	200.00	2.30	460.00
6011.2010016	03/07/2012	6	200.00	4.70	940.00
6011.2010016	03/08/2012	6	200.00	5.80	1,160.00
6011.2010016	03/09/2012	6	200.00	4.70	940.00
6011.2010016	03/09/2012	19	65.00	1.80	117.00
6011.2010016	03/12/2012	6	200.00	8.00	1,600.00
6011.2010016	03/13/2012	6	200.00	7.00	1,400.00
6011.2010016	03/15/2012	6	200.00	1.00	200.00
6011.2010016	04/05/2012	6	200.00	0.30	60.00
6011.2010016	04/16/2012	6	200.00	0.30	60.00
6011.2010016	04/17/2012	6	200.00	1.20	240.00
6011.2010016	04/24/2012	6	200.00	0.50	100.00
6011.2010016	04/26/2012	6	200.00	1.70	340.00
6011.2010016	05/10/2012	6	200.00	0.70	140.00
6011.2010016	05/22/2012	6	200.00	0.50	100.00
6011.2010016	06/05/2012	6	200.00	1.30	260.00
6011.2010016	06/08/2012	6	200.00	1.50	300.00
6011.2010016	08/07/2012	6	200.00	0.70	140.00
6011.2010016	06/08/2012	6	200.00	0.60	120.00
6011.2010016	08/11/2012	19	75.00	3.00	225.00
6011.2010016	08/11/2012	6	200.00	4.50	900.00
6011.2010016	08/12/2012	6	200.00	3.50	700.00
6011.2010016	08/13/2012	6	200.00	4.70	940.00
6011.2010016	08/14/2012	6	200.00	3.70	740.00
6011.2010016	06/15/2012	6	200.00	4.20	840.00
6011.2010016	06/18/2012	6	200.00	2.50	500.00
6011.2010016	06/19/2012	6	200.00	2.30	460.00

08/10/2012

FEATHERSTONHAUGH, WILEY & CLYNE, LLP

Client	Trans Date	Trmr	Stnt # Rate	Hours to Bill	Amount
Client ID 6011.2010016 Smith/Lynn Ann					
6011.2010016	06/21/2012	6	200.00	0.50	100.00
6011.2010016	06/25/2012	6	200.00	0.30	60.00
6011.2010016	06/28/2012	6	200.00	1.00	200.00
6011.2010016	06/27/2012	6	200.00	1.20	240.00
6011.2010016	06/29/2012	19	75.00	2.30	172.50
6011.2010016	06/29/2012	6	200.00	0.80	160.00
6011.2010016	07/06/2012	6	200.00	1.00	200.00
6011.2010016	07/11/2012	6	200.00	7.20	1,440.00
6011.2010016	07/13/2012	19	75.00	1.10	82.50
6011.2010016	07/13/2012	6	200.00	0.80	120.00
6011.2010016	07/14/2012	19	75.00	1.80	135.00
6011.2010016	07/18/2012	6	200.00	0.30	60.00
6011.2010016	07/20/2012	6	200.00	4.80	960.00
6011.2010016	07/23/2012	6	200.00	6.70	1,340.00
6011.2010016	07/24/2012	6	200.00	8.20	1,640.00
6011.2010016	07/25/2012	6	200.00	7.50	1,500.00
6011.2010016	07/25/2012	19	75.00	3.80	285.00
6011.2010016	07/26/2012	6	200.00	6.20	1,240.00
6011.2010016	07/27/2012	6	200.00	3.80	760.00
6011.2010016	07/27/2012	19	75.00	1.00	75.00
6011.2010016	07/30/2012	19	75.00	3.00	225.00
6011.2010016	07/30/2012	6	200.00	1.80	360.00
6011.2010016	07/31/2012	6	200.00	1.30	260.00
6011.2010016	08/01/2012	6	200.00	0.30	60.00
6011.2010016	08/02/2012	19	75.00	3.40	255.00
6011.2010016	08/03/2012	6	200.00	2.00	400.00
6011.2010016	08/04/2012	6	200.00	1.50	300.00
6011.2010016	08/06/2012	19	75.00	9.80	735.00
6011.2010016	08/08/2012	6	200.00	0.50	100.00
6011.2010016	08/13/2012	19	75.00	6.20	465.00
6011.2010016	08/13/2012	6	200.00	5.00	1,000.00
6011.2010016	08/14/2012	19	75.00	4.90	367.50
6011.2010016	08/14/2012	6	200.00	7.30	1,460.00
6011.2010016	08/15/2012	19	75.00	2.70	202.50
6011.2010016	08/15/2012	6	200.00	4.20	840.00
6011.2010016	08/24/2012	6	200.00	1.30	260.00
6011.2010016	08/27/2012	6	200.00	0.50	100.00
6011.2010016	09/10/2012	6	200.00	0.20	40.00
6011.2010016	09/25/2012	19	75.00	1.10	82.50
6011.2010016	09/26/2012	19	75.00	2.40	180.00
6011.2010016	01/07/2013	19	75.00	2.80	210.00
6011.2010016	01/08/2013	19	75.00	10.00	750.00
6011.2010016	01/09/2013	19	75.00	1.80	135.00

Client	Trans Date	Time	Stnt # Rate	Hours to Bill	Amount
Client ID 8011.2010016 Smith/Lynn Ann					
8011.2010016	02/13/2013	19	75.00	3.70	277.50
8011.2010016	02/22/2013	19	75.00	2.90	217.50
8011.2010016	03/01/2013	19	75.00	0.80	60.00
8011.2010016	03/04/2013	19	75.00	2.20	165.00
8011.2010016	03/08/2013	19	75.00	3.70	277.50
8011.2010016	03/08/2013	19	75.00	1.60	120.00
8011.2010016	03/11/2013	19	75.00	3.10	232.50
8011.2010016	03/14/2013	19	75.00	3.00	225.00
8011.2010016	04/15/2013	19	75.00	3.90	292.50
8011.2010016	04/24/2013	19	75.00	3.30	247.50
8011.2010016	04/24/2013	1	450.00	2.00	900.00
8011.2010016	04/26/2013	19	75.00	2.10	157.50
8011.2010016	04/29/2013	19	75.00	1.80	135.00
8011.2010016	04/29/2013	1	450.00	1.00	450.00
8011.2010016	04/30/2013	19	75.00	2.30	172.50
8011.2010016	05/01/2013	19	75.00	0.60	45.00
8011.2010016	05/10/2013	19	75.00	1.20	90.00
8011.2010016	08/27/2013	19	75.00	0.25	18.75
8011.2010016	08/27/2013	19	75.00	0.35	26.25
8011.2010016	08/28/2013	19	75.00	0.85	63.75

Total for Client ID 8011.2010016		Billable	2,315.85	508,500.25	Smith/Lynn Ann
		Payments		125,000.00	SEO compliant
GRAND TOTALS:					
		Billable	2,315.85	508,500.25	
		Payments		125,000.00	

Client	Trans Date	Tmkr	Amount
Client ID 6011.2010016 Smith/Lynn Ann			
6011.2010016	04/21/2010	1	22.94
6011.2010016	05/04/2010	1	22.00
6011.2010016	05/04/2010	1	22.00
6011.2010016	05/04/2010	1	225.00
6011.2010016	05/04/2010	1	101.00
6011.2010016	05/11/2010	1	5.00
6011.2010016	05/11/2010	1	5.00
6011.2010016	05/11/2010	1	395.77
6011.2010016	05/12/2010	1	10.00
6011.2010016	05/14/2010	1	0.44
6011.2010016	05/20/2010	1	100.00
6011.2010016	05/21/2010	1	37.17
6011.2010016	05/21/2010	1	38.38
6011.2010016	05/24/2010	1	126.00
6011.2010016	05/24/2010	1	14.02
6011.2010016	05/24/2010	1	154.10
6011.2010016	05/24/2010	1	84.70
6011.2010016	05/27/2010	1	67.50
6011.2010016	05/27/2010	1	222.50
6011.2010016	05/27/2010	1	841.00
6011.2010016	05/28/2010	1	300.00
6011.2010016	05/31/2010	1	5,249.32
6011.2010016	06/01/2010	1	556.25
6011.2010016	06/03/2010	1	6.50
6011.2010016	06/04/2010	1	55.00
6011.2010016	06/08/2010	1	15.90
6011.2010016	06/08/2010	1	115.00
6011.2010016	06/08/2010	18	88.00
6011.2010016	06/09/2010	18	95.00
6011.2010016	06/10/2010	1	7.60
6011.2010016	06/14/2010	1	2,646.40
6011.2010016	06/14/2010	1	105.00
6011.2010016	06/17/2010	1	59.10
6011.2010016	06/22/2010	1	0.44
6011.2010016	06/22/2010	1	5.00
6011.2010016	06/30/2010	1	0.44
6011.2010016	07/07/2010	1	10.70
6011.2010016	07/07/2010	1	27.20
6011.2010016	07/23/2010	1	24.50
6011.2010016	07/31/2010	1	58.81
6011.2010016	08/03/2010	1	23.57
6011.2010016	08/09/2010	1	700.70
6011.2010016	08/31/2010	1	1,770.24
6011.2010016	09/01/2010	1	455.00
6011.2010016	09/02/2010	1	0.78
6011.2010016	09/02/2010	1	0.88
6011.2010016	09/02/2010	1	0.61
6011.2010016	09/02/2010	1	41.00
6011.2010016	09/02/2010	1	83.90
6011.2010016	09/02/2010	1	11,286.20
6011.2010016	09/13/2010	1	1.56
6011.2010016	09/29/2010	1	0.61
6011.2010016	09/29/2010	1	2.44
6011.2010016	09/30/2010	1	535.50
6011.2010016	09/30/2010	1	151.20
6011.2010016	09/30/2010	1	21.28
6011.2010016	10/04/2010	1	2.44
6011.2010016	10/04/2010	1	0.78
6011.2010016	10/31/2010	1	777.78
6011.2010016	11/01/2010	2	283.54
6011.2010016	11/03/2010	1	1.73
6011.2010016	11/03/2010	1	416.60
6011.2010016	11/03/2010	1	34.90
6011.2010016	11/03/2010	1	19.10
6011.2010016	11/08/2010	1	6.80
6011.2010016	11/09/2010	1	12.50
6011.2010016	12/01/2010	1	246.70
6011.2010016	12/01/2010	1	81.80
6011.2010016	12/01/2010	1	1.39
6011.2010016	12/30/2010	1	84.92
6011.2010016	12/31/2010	1	711.80
6011.2010016	12/31/2010	1	1,978.47
6011.2010016	12/31/2010	1	78.58
6011.2010016	01/12/2011	1	2,100.00
6011.2010016	01/12/2011	1	17.80
6011.2010016	01/19/2011	1	2,531.04
6011.2010016	01/21/2011	1	10.92

Client	Trans Date	Tmkr	Amount
Client ID 8011.2010018 Smith/Lynn Ann			
8011.2010018	01/31/2011	1	229.40
8011.2010018	01/31/2011	1	777.05
8011.2010018	02/08/2011	1	29.20
8011.2010018	02/11/2011	1	465.00
8011.2010018	02/22/2011	1	28.50
8011.2010018	02/28/2011	1	454.80
8011.2010018	03/07/2011	1	465.00
8011.2010018	03/31/2011	1	413.00
8011.2010018	03/31/2011	1	5.25
8011.2010018	03/31/2011	1	5.00
8011.2010018	03/31/2011	1	1,889.94
8011.2010018	03/31/2011	1	48.88
8011.2010018	04/04/2011	1	331.17
8011.2010018	04/30/2011	1	99.80
8011.2010018	05/09/2011	1	1,810.00
8011.2010018	05/09/2011	1	18.86
8011.2010018	05/25/2011	1	22.92
8011.2010018	05/25/2011	1	24.98
8011.2010018	05/31/2011	1	772.92
8011.2010018	05/31/2011	1	127.59
8011.2010018	06/02/2011	1	188.50
8011.2010018	06/17/2011	1	49.00
8011.2010018	06/17/2011	1	47.80
8011.2010018	06/30/2011	1	187.80
8011.2010018	06/30/2011	1	596.35
8011.2010018	07/01/2011	1	225.18
8011.2010018	07/27/2011	1	9.80
8011.2010018	07/31/2011	1	115.40
8011.2010018	07/31/2011	1	1,871.91
8011.2010018	08/31/2011	1	96.80
8011.2010018	08/31/2011	1	1,399.79
8011.2010018	08/14/2011	1	455.00
8011.2010018	09/30/2011	1	159.00
8011.2010018	10/10/2011	1	283.54
8011.2010018	10/31/2011	1	89.40
8011.2010018	10/31/2011	1	882.12
8011.2010018	11/03/2011	1	580.20
8011.2010018	11/28/2011	1	2.48
8011.2010018	11/30/2011	1	292.50
8011.2010018	11/30/2011	1	2,250.00
8011.2010018	12/02/2011	1	54.22
8011.2010018	12/05/2011	1	755.01
8011.2010018	12/08/2011	1	14.38
8011.2010018	12/12/2011	1	37.11
8011.2010018	12/27/2011	1	1,282.50
8011.2010018	12/28/2011	1	84.58
8011.2010018	01/03/2012	1	101.50
8011.2010018	02/02/2012	1	13.30
8011.2010018	02/28/2012	1	52.70
8011.2010018	03/05/2012	1	237.60
8011.2010018	03/09/2012	1	97.20
8011.2010018	03/09/2012	1	122.00
8011.2010018	03/12/2012	1	481.51
8011.2010018	03/20/2012	1	233.87
8011.2010018	03/30/2012	1	40.20
8011.2010018	04/30/2012	1	24.10
8011.2010018	08/30/2012	1	19.00
8011.2010018	07/31/2012	1	121.70
8011.2010018	08/31/2012	1	32.70
8011.2010018	09/17/2012	1	210.75
8011.2010018	09/28/2012	1	80.10
8011.2010018	01/18/2013	1	116.05
8011.2010018	01/28/2013	1	230.44
8011.2010018	02/28/2013	1	80.90
8011.2010018	03/29/2013	1	24.30
8011.2010018	05/02/2013	1	28.90
8011.2010018	05/31/2013	1	29.80
8011.2010018	08/12/2013	1	14.52
8011.2010018	08/31/2013	1	49.60

Total for Client ID 8011.2010018 Billable 58,073.08 Smith/Lynn Ann
 SEC COMPANY

GRAND TOTALS

Billable 58,073.08

EXHIBIT J

Client ID	Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
6012.2011010	6012.2011010 Smith, Geoffrey, Trustee	01/18/2011	1	450.00	1.10	495.00
6012.2011010		02/03/2011	6	200.00	5.20	1,040.00
6012.2011010		02/08/2011	12	200.00	8.30	1,660.00
6012.2011010		02/09/2011	12	200.00	7.50	1,500.00
6012.2011010		02/10/2011	6	200.00	3.70	740.00
6012.2011010		02/10/2011	12	200.00	6.50	1,300.00
6012.2011010		02/11/2011	6	200.00	11.50	2,300.00
6012.2011010		02/14/2011	6	200.00	8.20	1,640.00
6012.2011010		02/14/2011	1	450.00	0.50	225.00
6012.2011010		02/15/2011	6	200.00	7.50	1,500.00
6012.2011010		02/15/2011	12	200.00	1.00	200.00
6012.2011010		02/15/2011	19	65.00	6.00	390.00
6012.2011010		02/16/2011	6	200.00	5.70	1,140.00
6012.2011010		03/02/2011	6	200.00	1.70	340.00
6012.2011010		03/02/2011	12	200.00	2.50	500.00
6012.2011010		03/03/2011	12	200.00	2.80	560.00
6012.2011010		03/04/2011	12	200.00	3.50	700.00
6012.2011010		03/07/2011	6	200.00	0.80	160.00
6012.2011010		03/09/2011	6	200.00	5.00	1,000.00
6012.2011010		03/10/2011	6	200.00	0.80	160.00
6012.2011010		03/22/2011	19	65.00	1.00	65.00
6012.2011010		03/24/2011	6	200.00	0.70	140.00
6012.2011010		03/28/2011	6	200.00	1.00	200.00
6012.2011010		03/29/2011	6	200.00	2.70	540.00
6012.2011010		03/30/2011	6	200.00	3.70	740.00
6012.2011010		03/31/2011	6	200.00	2.00	400.00
6012.2011010		04/01/2011	6	200.00	1.00	200.00
6012.2011010		04/06/2011	6	200.00	0.40	80.00
6012.2011010		04/11/2011	6	200.00	0.60	120.00
6012.2011010		04/29/2011	6	200.00	2.70	540.00
6012.2011010		05/02/2011	6	200.00	3.20	640.00
6012.2011010		05/03/2011	6	200.00	1.30	260.00
6012.2011010		05/05/2011	6	200.00	3.20	640.00
6012.2011010		05/06/2011	6	200.00	3.70	740.00
6012.2011010		05/09/2011	6	200.00	8.70	1,740.00
6012.2011010		05/10/2011	6	200.00	6.70	1,340.00
6012.2011010		05/11/2011	6	200.00	3.30	660.00
6012.2011010		05/12/2011	6	200.00	1.00	200.00
6012.2011010		05/13/2011	6	200.00	1.80	360.00
6012.2011010		05/15/2011	6	200.00	1.00	200.00
6012.2011010		05/16/2011	6	200.00	1.40	280.00
6012.2011010		05/20/2011	6	200.00	1.20	240.00
6012.2011010		05/31/2011	6	200.00	0.50	100.00
6012.2011010		06/07/2011	6	200.00	1.20	240.00
6012.2011010		06/08/2011	6	200.00	0.90	180.00
6012.2011010		06/10/2011	6	200.00	0.80	160.00
6012.2011010		06/16/2011	12	200.00	8.00	1,600.00
6012.2011010		06/17/2011	6	200.00	1.00	200.00
6012.2011010		06/17/2011	12	200.00	7.50	1,500.00
6012.2011010		06/18/2011	12	200.00	6.50	1,300.00

Client ID	Client	Trans Date	Tmkr	Stmt # Rate	Hours to Bill	Amount
6012.2011010	Smith, Geoffrey, Trustee	06/19/2011	12	200.00	6.00	1,200.00
6012.2011010		06/20/2011	12	200.00	10.00	2,000.00
6012.2011010		06/21/2011	12	200.00	5.00	1,000.00
6012.2011010		06/22/2011	6	200.00	0.50	100.00
6012.2011010		06/22/2011	12	200.00	6.50	1,300.00
6012.2011010		06/23/2011	12	200.00	8.00	1,600.00
6012.2011010		06/24/2011	12	200.00	9.00	1,800.00
6012.2011010		06/25/2011	12	200.00	3.50	700.00
6012.2011010		06/26/2011	12	200.00	4.50	900.00
6012.2011010		06/27/2011	6	200.00	1.70	340.00
6012.2011010		08/27/2011	12	200.00	7.50	1,500.00
6012.2011010		08/28/2011	12	200.00	8.50	1,700.00
6012.2011010		08/28/2011	12	200.00	7.00	1,400.00
6012.2011010		07/06/2011	12	200.00	4.20	840.00
6012.2011010		07/07/2011	12	200.00	8.50	1,700.00
6012.2011010		07/07/2011	19	65.00	2.00	130.00
6012.2011010		07/08/2011	12	200.00	7.20	1,440.00
6012.2011010		07/12/2011	12	200.00	8.00	1,600.00
6012.2011010		07/13/2011	12	200.00	7.50	1,500.00
6012.2011010		07/14/2011	12	200.00	5.00	1,000.00
6012.2011010		07/26/2011	12	200.00	2.00	400.00
6012.2011010		07/27/2011	6	200.00	3.00	600.00
6012.2011010		07/27/2011	12	200.00	3.20	640.00
6012.2011010		07/28/2011	12	200.00	6.50	1,300.00
6012.2011010		07/29/2011	6	200.00	0.60	120.00
6012.2011010		07/30/2011	12	200.00	2.00	400.00
6012.2011010		08/01/2011	12	200.00	3.50	700.00
6012.2011010		08/02/2011	12	200.00	9.80	1,960.00
6012.2011010		08/03/2011	12	200.00	9.00	1,800.00
6012.2011010		08/05/2011	19	65.00	2.50	162.50
6012.2011010		08/08/2011	6	200.00	1.00	200.00
6012.2011010		08/15/2011	12	200.00	7.50	1,500.00
6012.2011010		08/18/2011	12	200.00	8.00	1,600.00
6012.2011010		08/19/2011	12	200.00	5.50	1,100.00
6012.2011010		09/14/2011	12	200.00	0.10	20.00
6012.2011010		09/22/2011	12	200.00	3.20	640.00
6012.2011010		09/23/2011	12	200.00	2.50	500.00
6012.2011010		09/27/2011	12	200.00	1.80	360.00
6012.2011010		09/27/2011	19	65.00	0.50	32.50
6012.2011010		09/30/2011	6	200.00	2.00	400.00
6012.2011010		09/30/2011	12	200.00	0.80	160.00
6012.2011010		09/30/2011	1	450.00	2.00	900.00
6012.2011010		10/03/2011	1	450.00	5.00	2,250.00
6012.2011010		10/05/2011	1	450.00	2.50	1,125.00
6012.2011010		10/06/2011	1	450.00	2.50	1,125.00
6012.2011010		10/06/2011	19	65.00	0.50	32.50
6012.2011010		10/11/2011	12	200.00	1.00	200.00
6012.2011010		10/11/2011	12	200.00	6.80	1,360.00
6012.2011010		10/13/2011	12	200.00	2.50	500.00
6012.2011010		10/14/2011	12	200.00	0.10	20.00
6012.2011010		10/18/2011	12	200.00	0.40	80.00
6012.2011010		10/19/2011	12	200.00	6.80	1,360.00
6012.2011010		10/19/2011	12	200.00	7.50	1,500.00
6012.2011010		10/20/2011	19	65.00	2.00	130.00
6012.2011010		10/20/2011	12	200.00	6.50	1,300.00
6012.2011010		10/21/2011	19	65.00	1.50	97.50
6012.2011010		10/31/2011	12	200.00	2.00	400.00
6012.2011010		11/01/2011	12	200.00	1.50	300.00
6012.2011010		11/01/2011	6	200.00	1.00	200.00
6012.2011010		11/02/2011	12	200.00	0.50	100.00
6012.2011010		11/02/2011	19	65.00	0.50	32.50
6012.2011010		11/08/2011	12	200.00	5.00	1,000.00

Client	Trans Date	Tmkr	Stnt # Rate	Hours to Bill	Amount
Client ID 6012.2011010	Smith, Geoffrey, Trustee				
6012.2011010	11/09/2011	12	200.00	5.50	1,100.00
6012.2011010	11/10/2011	12	200.00	7.50	1,500.00
6012.2011010	11/11/2011	12	200.00	0.50	100.00
6012.2011010	11/11/2011	12	200.00	0.30	60.00
6012.2011010	11/14/2011	12	200.00	6.20	1,240.00
6012.2011010	11/15/2011	12	200.00	5.50	1,100.00
6012.2011010	11/15/2011	6	200.00	1.40	280.00
6012.2011010	11/15/2011	19	65.00	2.00	130.00
6012.2011010	11/16/2011	12	200.00	1.40	280.00
6012.2011010	11/17/2011	12	200.00	1.50	300.00
6012.2011010	11/18/2011	12	200.00	1.50	300.00
6012.2011010	11/21/2011	12	200.00	3.00	600.00
6012.2011010	11/22/2011	12	200.00	4.80	960.00
6012.2011010	11/23/2011	12	200.00	0.60	120.00
6012.2011010	11/23/2011	6	200.00	0.50	100.00
6012.2011010	11/28/2011	12	200.00	3.50	700.00
6012.2011010	11/29/2011	12	200.00	4.00	800.00
6012.2011010	11/30/2011	12	200.00	5.60	1,120.00
6012.2011010	12/05/2011	12	200.00	5.80	1,160.00
6012.2011010	12/06/2011	12	200.00	2.00	400.00
6012.2011010	12/07/2011	12	200.00	6.00	1,200.00
6012.2011010	12/08/2011	6	200.00	1.30	260.00
6012.2011010	12/09/2011	6	200.00	2.50	500.00
6012.2011010	12/12/2011	12	200.00	6.50	1,300.00
6012.2011010	12/19/2011	12	200.00	3.00	600.00
6012.2011010	12/20/2011	12	200.00	2.50	500.00
6012.2011010	12/21/2011	12	200.00	3.50	700.00
6012.2011010	12/22/2011	12	200.00	4.00	800.00
6012.2011010	01/11/2012	6	200.00	1.20	240.00
6012.2011010	01/17/2012	6	200.00	1.00	200.00
6012.2011010	01/18/2012	6	200.00	3.50	700.00
6012.2011010	01/19/2012	6	200.00	3.50	700.00
6012.2011010	01/20/2012	6	200.00	0.70	140.00
6012.2011010	01/23/2012	6	200.00	1.20	240.00
6012.2011010	01/25/2012	6	200.00	3.00	600.00
6012.2011010	01/28/2012	6	200.00	2.50	500.00
6012.2011010	02/02/2012	6	200.00	1.00	200.00
6012.2011010	02/03/2012	6	200.00	1.50	300.00
6012.2011010	02/06/2012	6	200.00	0.80	160.00
6012.2011010	02/07/2012	6	200.00	1.50	300.00
6012.2011010	02/08/2012	6	200.00	4.00	800.00
6012.2011010	02/09/2012	6	200.00	8.50	1,700.00
6012.2011010	02/10/2012	19	65.00	4.00	260.00
6012.2011010	02/10/2012	6	200.00	7.50	1,500.00
6012.2011010	02/14/2012	12	200.00	6.50	1,300.00
6012.2011010	02/15/2012	19	65.00	1.20	78.00
6012.2011010	02/15/2012	12	200.00	5.00	1,000.00
6012.2011010	02/20/2012	12	200.00	3.00	600.00
6012.2011010	02/23/2012	6	200.00	0.50	100.00
6012.2011010	02/27/2012	12	200.00	3.50	700.00
6012.2011010	02/27/2012	6	200.00	4.70	940.00
6012.2011010	02/28/2012	12	200.00	4.00	800.00
6012.2011010	02/28/2012	6	200.00	2.50	500.00
6012.2011010	02/29/2012	12	200.00	3.10	620.00
6012.2011010	02/29/2012	6	200.00	2.00	400.00
6012.2011010	03/01/2012	6	200.00	2.50	500.00
6012.2011010	03/02/2012	6	200.00	2.00	400.00

Client ID	Client	Trans Date	Tmkr	Stnt # Rate	Hours to Bill	Amount
6012.2011010	Smith, Geoffrey, Trustee	03/05/2012	12	200.00	6.50	1,300.00
6012.2011010		03/06/2012	12	200.00	2.00	400.00
6012.2011010		03/07/2012	12	200.00	5.50	1,100.00
6012.2011010		03/08/2012	12	200.00	6.50	1,300.00
6012.2011010		03/09/2012	19	65.00	1.20	78.00
6012.2011010		03/09/2012	12	200.00	7.00	1,400.00
6012.2011010		03/10/2012	12	200.00	7.50	1,500.00
6012.2011010		03/11/2012	12	200.00	3.00	600.00
6012.2011010		03/12/2012	12	200.00	4.00	800.00
6012.2011010		03/13/2012	12	200.00	8.00	1,600.00
6012.2011010		03/14/2012	8	200.00	1.00	200.00
6012.2011010		06/04/2012	6	200.00	0.40	80.00
6012.2011010		07/09/2012	6	200.00	0.30	60.00
6012.2011010		01/23/2013	19	75.00	7.00	525.00
6012.2011010		01/24/2013	19	75.00	8.00	600.00
6012.2011010		04/12/2013	19	75.00	1.60	120.00
6012.2011010		04/29/2013	19	75.00	1.80	135.00
6012.2011010		04/30/2013	19	75.00	2.30	172.50
6012.2011010		05/01/2013	19	75.00	0.60	45.00
6012.2011010		05/10/2013	19	75.00	1.20	90.00
6012.2011010		05/13/2013	19	75.00	3.10	232.50
6012.2011010		05/14/2013	19	75.00	6.70	502.50
6012.2011010		05/20/2013	19	75.00	10.00	750.00
6012.2011010		05/21/2013	19	75.00	9.10	682.50
6012.2011010		05/22/2013	19	75.00	0.70	52.50
6012.2011010		05/23/2013	19	75.00	0.80	60.00
6012.2011010		08/27/2013	19	75.00	0.25	18.75
6012.2011010		08/27/2013	19	75.00	0.35	26.25
6012.2011010		08/28/2013	19	75.00	0.85	63.75

Total for Client ID 6012.2011010 Billable 709.15 135,074.75

GRAND TOTALS

Billable 709.15 135,074.75

Client	Trans Date	Trkr	Amount
Client ID 8012.2011010 Smith, Geoffrey, Trustee			
8012.2011010	03/31/2011	1	14.00
8012.2011010	04/20/2011	1	14.79
8012.2011010	04/30/2011	1	4.50
8012.2011010	05/31/2011	1	127.89
8012.2011010	06/17/2011	1	49.00
8012.2011010	06/17/2011	1	47.60
8012.2011010	07/01/2011	1	225.18
8012.2011010	08/31/2011	1	11.80
8012.2011010	08/14/2011	1	455.00
8012.2011010	09/22/2011	1	2.40
8012.2011010	09/30/2011	1	49.00
8012.2011010	10/07/2011	1	455.00
8012.2011010	10/31/2011	1	106.60
8012.2011010	11/16/2011	1	1,438.80
8012.2011010	11/29/2011	1	12.40
8012.2011010	11/30/2011	1	204.50
8012.2011010	11/30/2011	1	3,375.00
8012.2011010	12/05/2011	1	652.20
8012.2011010	12/08/2011	1	583.80
8012.2011010	12/09/2011	1	563.00
8012.2011010	12/09/2011	1	14.38
8012.2011010	12/09/2011	1	604.80
8012.2011010	12/12/2011	1	37.11
8012.2011010	12/27/2011	1	1,282.50
8012.2011010	01/03/2012	1	192.30
8012.2011010	03/05/2012	1	237.60
8012.2011010	03/13/2012	1	18.00
8012.2011010	03/13/2012	1	337.17
8012.2011010	11/28/2012	1	522.60
8012.2011010	05/02/2013	1	6.60
8012.2011010	05/31/2013	1	73.70

Total for Client ID 8012.2011010 Billable 11,616.40

GRAND TOTALS

Billable 11,616.40

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

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,
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,

**Case No.: 1:10-CV-457
(GLS/DRH)**

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.

**MEMORANDUM OF LAW IN SUPPORT OF THE MOVANTS' MOTION
TO MODIFY THE ASSET FREEZE TO PROVIDE LIVING EXPENSES,
RELEASE CERTAIN ACCOUNTS IN THE NAMES OF GEOFFREY AND
LAUREN SMITH, AND TO PROVIDE COUNSEL FEES**

Featherstonhaugh, Wiley & Clyne, LLP
James D. Featherstonhaugh, Esq.
Bar Roll No. 101616
*Attorneys for Defendant/Relief Defendant
Lynn A. Smith, Defendant/Intervenor, Geoffrey
R. Smith, Trustee of the David L. and Lynn A.
Smith Irrevocable Trust U/A 8/04/04 &
Defendants, Geoffrey R. Smith & Lauren Smith*
99 Pine Street, Suite 207
Albany, NY 12207

PRELIMINARY STATEMENT

Since April 20, 2010 the Smith family has faced tremendous financial hardship and struggled to meet monthly living expenses. Lynn A. Smith is 67 years old and she does not have any meaningful source of income aside from the assets subject to the freeze. The parallel proceeding in the recent criminal trial and the ongoing civil litigation has left Lynn Smith with no ability to meet her day-to-day living expenses during the pendency of this proceeding. More recently, Lynn Smith's financial hardship has become so severe that she has been forced to apply for food stamps. This is a grave and humiliating departure from her prior lifestyle considering she once held title to over \$6 million dollars in assets. The conduct of the SEC can best be summarized as a siege on the Movants' personal assets. (See, definition of a siege, "a blockage of a fortress by an army determined to capture it," Webster's II New College Dictionary, 2001).

This is the Movants' second request to modify the asset freeze to provide living expenses and counsel fees. The first request was filed October 4, 2010 and was denied by Magistrate Homer on December 2, 2010. Dkt. Nos. 146, 211. This request comes before the Court nearly two years later. For numerous reasons, this request is surrounded by much different circumstances.

First, David Smith is now incarcerated and any assets released will solely benefit Lynn Smith and her children who are not accused of violating any securities laws. Second, Lynn Smith's assets have been frozen for a period of time now approaching three and a half years. The first request was made within three months of the freeze order. Third, Lynn Smith's current request for monthly living expenses is substantially less than the request in 2010. Fourth, Lynn Smith and her children's financial hardships are much more severe. Fifth, as counsel for Lynn Smith and the Smith Trust, Featherstonhaugh, Wiley, & Clyne LLP, (hereinafter "FWC") has

incurred extraordinary costs while defending this action. These costs will continue to accumulate as FWC begins to prepare for trial and summary judgment over the next 12 to 18 months. A final resolution of this case will likely not occur for an extended period of time. Finally, FWC now represents the Smith Trust and children in this matter. In this capacity, counsel has not received any compensation. For all of these reasons, it is clear that this motion is surrounded by far different circumstances than the Movant's 2010 request.

The Securities and Exchange Commission strongly opposed Lynn Smith's first request for living expenses. In their opposition papers dated October 8, 2010, the SEC stated:

If the Smiths had been candid about the assets available to them, then the Commission would not be opposed to a modest carve-out for essential living expenses...Mrs. Smith should explain in a sworn accounting how she spent funds [from the sale of the camp] before she is allowed access to frozen funds.

Dkt. No.151 at 7.

In the interest of transparency, Lynn Smith has provided the Court with a complete accounting of her income, expenses, and assets. Dkt. No. 14. These have included a list of accounts, a statement of net assets, and detailed brokerage statements all previously provided to the Court. Dkt. No. 19. Lynn Smith has also submitted an affidavit attached hereto, detailing the use of proceeds from the sale of the camp. This affidavit enlightens the Court about her current financial hardship, providing a complete schedule of living expenses and related reductions of expenses. As these records demonstrate Lynn Smith's financial hardship is obvious and severe. As such, modification of the asset freeze to release a modest amount of monthly income is a reasonable request. Geoffrey and Lauren Smith's financial situation has also become very burdensome. The negative publicity of their father's conviction has forced them to move out of state.

A Stay of dispositive motions and trial was put in place on March 6, 2012. Dkt. No. 474. The Stay Order was lifted on September 3, 2013. Dkt. No. 589. The Movants have continuously been ready for a trial on the merits for now over two years. The SEC has not set forth any proof on the merits as to the Movants' alleged wrongdoing. Instead, the SEC has focused on collateral issues that stem from the small window of time wherein the Trust was released from the asset freeze. The SEC has simply dragged their feet in prosecuting this case against the Movants, causing significant harm. The SEC has conducted numerous unnecessary depositions and delayed the setting of a date for dispositive motions by failing to request or pay for the transcript of the criminal trial. It is inequitable and offensive to fundamental principals of fairness to continue to deprive (1) Lynn Smith of necessary living expenses; (2) the Movants to access of their legitimate account balances; and (3) the Movants of the ability to fund their defense.

Accordingly, Movants respectfully request that the Court: (1) release \$4,144 per month for living expenses from Lynn Smith's personal assets; (2) release accounts in the name of Lauren Smith that exceed the \$8,500 distributed to her by the Trust from the asset freeze; and finally (3) approve the release of \$100,000 to be applied to attorneys' fees and disbursements as set forth in the Declaration of Counsel.

FACTUAL BACKGROUND

Since April 20, 2010, a Court Order has been in place that effectively freezes all of the assets of the Smith family. Dkt. No. 5. This period of time has felt like an eternity for Lynn Smith and her children. The three and a half years have crawled by and caused significant difficulties in meeting the bare minimum living expenses. For the past 45 years, Lynn Smith has depended on David Smith to provide for her and her family.

On August 7, 2013, David Smith began serving a 10 year prison sentence which has left Lynn Smith in a vulnerable and desperate position due to her physical impairments and lack of resources. In some respect, Lynn Smith is also a prisoner and perhaps the greatest victim of David Smith's wrongdoing. Today Lynn Smith is confined to her own home and feels captive due to her inability to provide for herself since she has been a traditional homemaker for the past 30 years. To summarize, Lynn Smith has run out of options.

In the July 20, 2010 Order, this Court released the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04, (hereinafter the "Trust"), from the asset freeze. Dkt. No. 86. Lynn Smith made the decision to sell to the Trust a lakefront property that had been in her family since the early 1940's. The sale of the property for \$600,000 (the "proceeds") was quickly diminished due to outstanding debt and legal fees. Three hundred twenty-five thousand dollars of the proceeds was applied to legal fees incurred from various law firms, as detailed in Lynn Smith's affidavit. The remaining \$275,000 from the proceeds was diminished over the course of several months in order to cover repayments of money to friends and family, and to meet other outstanding debts. Prior to receiving the proceeds, the Smiths had been living on various lines of credit and personal loans. This provides an explanation for the need of significant portions of the proceeds to cover repayments and meet other monthly living expenses. Since Lynn Smith

received the proceeds, she has had no other access to any significant source of money to meet her expenses.

In the recent September 11, 2013 Decision and Order, the Court stated that:

The reality of the present situation is that the true financial picture of the Smith's and their possible availability of resources remain unclear.

Dkt. No. 592. at 14.

The Movants seek to provide the Court with a clear and unambiguous understanding of their current financial picture. The accompanying affidavit of Lynn Smith accounts for all of the proceeds from the sale of the camp. The affidavit also offers proof that Lynn Smith is desperate and does not have sufficient financial resources to support herself. Lynn Smith has made a sincere effort to dramatically decrease her living expenses. For example, David and Lynn Smith's monthly living expenses have decreased from an average of \$20,974 in 2010, to a current monthly need of only \$5,159 for bare minimum expenses.

Lynn Smith's current monthly income is limited to social security benefits of \$727 and \$138 from the New York State Teachers' Retirement System. Thus, Lynn Smith's total monthly income is \$965. In August of this year, due to David Smith's criminal conviction, Lynn Smith lost her husband's social security monthly benefit of \$2,248. Other income sources that were available in the past have also vanished.

ARGUMENT

An asset freeze is a burdensome form of ancillary relief and the decision of whether to freeze a defendant's assets in a Securities and Exchange Commission enforcement action requires that it be "narrowly tailored" (emphasis added). SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1105 (2nd Cir. 1972). Whether a defendant has other sources of income from which to pay living expenses or attorney fees is a factor in determining whether frozen assets should be released to pay these costs. United States SEC v. Petters, 2009 U.S. Dist LEXIS 98015 (D. Minn. 2009). Given that the Court has the authority to freeze personal assets temporarily, it also has the "corollary authority to release frozen personal assets, or lower the frozen amount." SEC v. Dowdell, 175 F. Supp 2d 850, 854 (W.D. Va. 2001), citing, SEC v. Gonzalez de Castilla, 170 F. Supp 2d 4427, 429 (S.D.N.Y. 2001). Accordingly, an asset freeze order should not prohibit a defendant from either supporting themselves up to and through trial or mounting a defense. See, United States v. Noriega, 746 F. Supp 1541, 1545-46 (S.D. Fla. 1990).

A district court may exercise its discretion to release frozen funds to pay living expenses or attorney fees, even in instances where the profit from the alleged wrongdoing exceeds the amount of the frozen funds. See Dowdell, 175 F. Supp 2d at 854; CFTC v. Noble Metals Int'l, 67 F.3d 766 (9th Cir. 1995).

In the instant case, it is clear based on the previously discussed facts that the Movants have extremely limited available income sources to pay living expenses and attorney fees during the pendency of these proceedings. It is also undeniable that Lynn Smith is 67 years old, lives alone, and will not be able to rely on her husband for support for the next 10 years. These facts

should persuade the Court to grant the Movants' request and distance itself from the SEC's mantra of "guilty until proven innocent."

POINT I

THE COURT SHOULD MODIFY THE ASSET FREEZE TO PROVIDE LYNN SMITH WITH MINIMUM LIVING EXPENSES SINCE SHE HAS PROVIDED A COMPLETE ACCOUNTING DOCUMENTING HER FINANCIAL HARDSHIP.

In deciding whether to modify an asset freeze a court should consider the theoretical risk that assets might be dissipated against the obvious detrimental effects of the freeze sought against the defendants. Courts have continuously acknowledged "the basic principle that burdensome forms of interim relief require correspondingly substantial justification." SEC v. Unifund SAL, 910 F.2d 1028, 1042 (2nd Cir. 1990). Any order by the court that prevents a defendant from supporting herself would likely work as a grave injustice with constitutional implications. United States v. Jones, 160 F.3d 641, 646 (10th Cir. 1998).

In this case, the Preliminary Injunction Order does not provide the Movants with any compensation whatsoever. Instead, the Preliminary Injunction and resulting asset freeze has been painted with a wide brush that effectively covers every asset under the control of the Smith family. As a result, Lynn Smith has been precluded from supporting herself, or providing for her own defense to this action. This is certainly not the kind of "narrowly tailored" asset freeze that has been favored by district courts. The Movants have not been alleged to have violated any federal securities laws and have not invoked the protections of the Fifth Amendment. Yet, the SEC has continued to ignore these facts and has refused to negotiate any narrowing of the asset freeze to provide support for the Movants.

Finally, the only cause of action directly against Lynn Smith is that she fraudulently conveyed an asset pursuant to the New York State Debtor and Creditor Law. See, Second Amended Complaint, Dkt. No. 334. The SEC's burden of proving this allegation is to "show that the defendant does not have a legitimate claim to those funds." S.E.C. v. Colello, 139 F.3d 674, 677, (9th Cir. 1998). Notably, a defendant has a legitimate claim to the funds when they are obtained for value, rather than obtaining the stock gratuitously or by a fraudulent transfer. See, Commodity Futures Trading Com'n v. Hanover Trading Corp., 34 F. Supp. 2d 203, 207 (S.D. N.Y. 1999) (citing, Colello, 139 F.3d at 675).

Apart from the fact that the SEC should not be deemed a "creditor," the section of New York State law in which the SEC seeks relief provides creditors with the ability to restrict an alleged defendant from encumbering assets that are only subject of an alleged fraudulent conveyance. Here, the SEC has unfairly encumbered Lynn Smith's assets in far greater proportion than what the allegedly fraudulent conveyances allegedly were. Lynn Smith has legitimate claim to her assets in her stock account because they were accumulated due to her stock broker's positive investment decisions well before any fraudulent activity allegedly began in 2003.

Additionally, the Movants acknowledge the Court's most recent finding regarding ownership of the stock account, but respectfully disagree. Although this Court has disregarded the argument that Lynn Smith was the sole owner of the stock account, for purposes of the preliminary injunction, a jury may well decide differently, on the trial of the merits. The conclusion that joint ownership of the stock account is attributed to David Smith is an issue of fact, and the Movants believe the Court's determination is flawed for two reasons.

First, preliminary rulings as to the likely outcome on the merits for preliminary injunction orders do not establish law of the case. Sierra Club v. U.S. Army Corps of Engrs., C.A. 8th 771 F.2d 409, 413 (1985) (finding of fact and conclusions of law made by a court in granting or denying a preliminary injunction are not binding at the trial on the merits). Second, David Smith was the broker of record who maintained discretionary authority over the account at all times. These facts should not be ignored simply because David Smith is married to Lynn Smith. Therefore, the Movants expect an opportunity at trial to prove otherwise. The Movants seek to submit to the jury that Lynn Smith was the sole owner of the account. The jury will be free to draw their own conclusions. However, one thing that has never been disputed is that Lynn Smith's stock account is composed of substantial assets.

As of August 31, 2013, Lynn Smith's stock account contains over \$1.5 million dollars in cash. This is currently held by the receiver and was acquired from prior distributions from Pine Street Capital LP. The stock account also contains approximately \$854,229.65 worth of various securities held by RMR Wealth Management, the broker of record. Thus, these two assets are valued at approximately \$2,354,512. It should be noted that Lynn Smith's stock account also contains proceeds entitled to her from TDMM, Benchmark Trust, or McGinn Smith Firstline Funding. The value of those proceeds is unknown.

The asset freeze in place due to the SEC's efforts applies to every asset controlled by the Smith family. This asset freeze has been in place for over 1,200 days. This harsh remedy has left the Movants with no room to pay legal costs and daily living expenses and can be viewed as a siege upon Lynn Smith's assets. Over the past 1,200 days, the Movants have simply exhausted all of their financial resources. Lynn Smith should not be punished for the wrongdoing of others which resulted in the allegedly defrauded investors. For these reasons, the asset freeze should be

modified so that it is narrowly tailored and provides Lynn Smith with money for monthly living expenses.

POINT II

THE COURT SHOULD MODIFY THE ASSET FREEZE TO RELEASE CERTAIN ACCOUNTS IN THE NAME OF GEOFFREY AND LAUREN SMITH.

After the July 7, 2010 Order, the Trustee of the David L. and Lynn A. Smith Irrevocable Trust disbursed \$449,878 directly to Lynn Smith in connection with the purchase of the lakefront property. The Trustee also disbursed \$296,000 to Geoffrey Smith, and \$83,500 to Lauren Smith. Dkt. No. 86. In a September 14, 2010 Reply Memorandum, the SEC concedes that:

Geoffrey and Lauren Smith have each used \$75,000 of the money transferred to them to make a down payment to Lynn Smith to purchase the property. Thus Lynn Smith has received approximately \$600,000 from the Trust....Geoffrey Smith has also "invested" \$200,000 in Capacity One Management...

Dkt. No.142 at 3.

In light of these transactions, it is evident that a very small portion of the proceeds released from the Trust actually went to Geoffrey and Lauren Smith. Lauren Smith received \$83,500, of which, \$75,000 went directly to Lynn Smith to help finance the lakefront property transaction. Thus, Lauren Smith personally received a distribution of \$8,500. Although Lauren Smith received only \$8,500, over \$86,000 of her assets have been frozen across three separate accounts since December 2010. Dkt. No. 233. We would request that the freeze be modified to the extent that it is limited to \$8,500 in her stock account.

Geoffrey Smith received \$296,000. Seventy-five thousand dollars was transferred to his mother, and \$200,000 was invested into Capacity One Management. Therefore, Geoffrey Smith actually received \$21,500 in distributions. However, the SEC has frozen approximately \$64,000

of his personal assets. We would request similar relief for Geoffrey limiting the freeze to \$21,500 in his stock account. The following chart provides the Court with a list of accounts in the names of Geoffrey and Lauren Smith which have been frozen.

<u>Financial Institution</u>	<u>Account Number</u>	<u>Owner and purpose of account</u>	<u>Amount Frozen</u>
RMR Wealth Management, LLC	RMR-XXX493	Geoffrey Smith Stock Account	\$48,229.88
RMR Wealth Management, LLC	RMR – XXX995	Geoffrey Smith Individual Retirement Account	\$12,266.99
RMR Wealth Management, LLC	RMR-XXX507	Lauren Smith Stock Account	\$58,303.34
RMR Wealth Management, LLC	RMR XXX004	Lauren Smith Individual Retirement Account	\$26,523.90
Well's Fargo Accounts	XXXXXXX0373	Lauren Smith checking account	\$1,878.58
Bank of America	XXXXXXXXX2199	Geoffrey Smith personal checking account	Exact Amount frozen is currently unknown.
Bank of America	unknown	Geoffrey Smith savings account	Exact Amount frozen is currently unknown.
Bank of America Summary	unknown		*Approximately \$3,800 was frozen between both Bank of America Accounts.

Lauren Smith personally received \$8,500. Geoffrey Smith personally received \$21,500 in distributions. However, the government has unjustly frozen their accounts in far excess of what their actual distributions amounted too. This is not a “narrowly tailored” asset freeze supported by the Courts.

For these reasons, Defendants, Geoffrey and Lauren Smith request that the Court modify the asset freeze to properly reflect their actual distributions.

POINT III

THE COURT SHOULD MODIFY THE ASSET FREEZE TO PROVIDE THE MOVANTS WITH ASSETS TO PAY PAST DUE AND FUTURE COUNSEL FEES TO CONTINUE TO DEFEND AGAINST THE SEC'S ALLEGATIONS.

This action has been pending for nearly three and a half years. There is no doubt that it is a complex legal matter, and lawyers are essential to the presentation of issues related to it. To persuade a court to unfreeze assets, the inquiry focuses on equity. “[T]he disadvantages and possible deleterious effect of a freeze must be weighed against the considerations indicating the need for such relief.” SEC v. Manor Nursing Centers, Inc., 458 F.2d 1082, 1106 (2d Cir.1972). To modify an asset freeze to provide for counsel fees, the defendant must establish that the funds he seeks to release are untainted and that there are sufficient funds to satisfy any disgorgement remedy that might be ordered in the event a violation is established at trial. SEC. v. Stein, 2009 WL 1181061 (S.D.N.Y. Apr. 30, 2009); See also, SEC v. Roor, 1999 WL 553823 at *3 (S.D.N.Y. July 29, 1999).

In this case, the Movants seek modification of the asset freeze by releasing a portion of their assets to make a modest payment for past and future legal fees. In the unlikely event that the SEC is successful at trial, the Movants’ assets, which will remain frozen after the modification, could be used to satisfy a potential disgorgement remedy. The central concern in this motion is the fairness of the proceeding. The principals of due process entitle the Movants to retain counsel to defend themselves against the federal government. The Movants’ counsel has incurred substantial expenses while defending this action for the past three and a half years.

It is difficult to believe that the Court could achieve a fair result if it were to deny the Movants the ability to make some payments to their counsel.

The Movants retained FWC as their legal counsel. FWC is a small law firm located in Albany, New York. The firm currently consists of four practicing attorneys and has hired a recent law school graduate as an associate to assist in litigation matters. The firm has also been burdened by the recent and unexpected death of a senior partner. It is extremely unfair to continue to force FWC to bear the costs, expenses, and legal fees associated with this complex legal matter throughout summary judgment and trial itself.

Where, as here, Movants' counsel has performed substantial work in the matter and the defendant challenges the Securities and Exchange Commission's allegations, courts have modified asset freeze orders to permit the defendant to pay attorney's fees. See, e.g. S.E.C. v. Dowdell, 175 F. Supp. 2d 850, 855-56 (W.D. Va. 2001); SEC v. Gonzalez de Castilla, 170 F. Supp 2d 427 (S.D.N.Y.). Similarly, other courts have also approved requests for attorney fees to be paid out of frozen assets. For example, the Seventh Circuit has indicated a willingness to release small amounts of money so that [the defendant] could defend themselves from the SEC's accusations, SEC v. Quinn, 997 F.2d 287, 289 (7th Cir.1993). See also, SEC v. International Loan Network, Inc., 770 F.Supp. 678, 680 (D.D.C.1991) (mentioning that it had granted a modification of the asset freeze to permit defendants to retain counsel on their behalf).

FWC has engaged in extensive motion practice, conducted hundreds of hours of detailed legal research, appealed three decisions to the Second Circuit, drafted numerous memorandums of law, conducted various hearings, attempted to negotiate a settlement, and attended at least a dozen depositions. To date, counsel fees for Lynn Smith's defense alone have accumulated to \$566,573.31. Counsel fees related to the defense of the Smith Trust have approached

\$146,691.15. As to Lynn Smith's defense, FWC has been compensated \$125,000. A history of those payments is provided below:

1. July 29, 2010 payment of \$100,000;
2. August 25, 2010 payment of \$15,000; and
3. October 8, 2010 payment of \$10,000.

The total amount currently due on Lynn Smith's matter is \$441,573.31. Costs alone on this matter have accumulated to \$58,073.06. Fees are equal to \$508,500.25. FWC respectfully asks this Court to modify the asset freeze to allow Lynn Smith access to her stock account in order to make a small payment toward her counsel fees.

On February 15, 2011 James D. Featherstonhaugh, a partner at FWC, filed a notice of appearance on behalf of Defendants, Geoffrey R. Smith, Trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04, Geoffrey R. Smith and Lauren T. Smith. FWC has incurred a total expense of \$146,691.15 in defending the Smith Trust and Geoffrey and Lauren Smith in the above entitled action. This figure is composed of fees in the amount of \$135,074.75, and costs in the amount of \$11,616.40.

As previously established, the stock account contains \$2,354,512 in assets. The Smith Trust contains approximately \$3.2 million dollars in assets. Three and one half years have elapsed since the freeze was put in place. The Smiths have incurred substantial legal expenses in defending the actions brought against them by the SEC. Fundamental fairness now demands the release of some funds to support that defense.

CONCLUSION

For the reasons previously stated, it is respectfully requested that this Court modify the asset freeze to relieve Lynn Smith of her financial hardship by providing \$4,144 monthly in living expenses; release certain accounts in the name of Geoffrey and Lauren Smith from the asset freeze; and to provide a \$100,000 modest carve out for the Movants to pay a portion of their legal fees. In the alternative, the Movants request a trial date as soon as possible to come to a final resolution of this matter, or any further relief against the Commission which would be just under the circumstances.

Dated: October 18, 2013

Respectfully submitted,

Featherstonhaugh, Wiley & Clyne, LLP

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Intervenor, Geoffrey R. Smith, Trustee
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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

vs.

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,
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,

**Case No.: 1:10-CV-457
(GLS/DRH)**

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.

**DECLARATION OF JAMES D. FEATHERSTONHAUGH IN SUPPORT OF
MOTION FOR ATTORNEYS' FEES AND LIVING EXPENSES**

I, JAMES D. FEATHERSTONHAUGH, pursuant to 28 USC §1746, declare
under penalty of perjury, the following facts:

1. I am an attorney duly admitted to practice before this Court and represent
Defendant/Relief Defendant, Lynn A. Smith, Defendant/Intervenor, Geoffrey R. Smith,
individually and as Trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A

8/04/04, and Defendant, Lauren T. Smith ("Movants") in the instant proceeding. I make this declaration in support of Movants' Motion seeking Attorneys' Fees and Living Expenses in this proceeding.

2. On April 29, 2010, I entered a Notice of Appearance as counsel of record for Lynn Smith.

3. As of August 30, 2013, the firm of Featherstonhaugh, Wiley & Clyne has performed 2,315 hours of legal representation on behalf of Mrs. Smith at a cost of \$508,500.25.

4. As of August 30, 2013, the firm of Featherstonhaugh, Wiley & Clyne has advanced disbursements and expenses of \$58,073.06 associated with the Firm's legal representation of Mrs. Smith.

5. As of September 30, 2013, the total current work, disbursements and expenses for Featherstonhaugh, Wiley & Clyne totaled \$566,573.31 of which Mrs. Smith has paid \$125,000.

6. As of September 30, 2013, Lynn Smith owes the firm of Featherstonhaugh, Wiley & Clyne \$441,573.31 for legal representation, disbursements and expenses associated with the Firm's representation of Mrs. Smith in these proceedings.

7. On February 15, 2011, I entered a Notice of Appearance as counsel of record for the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04 (hereinafter the "Trust").

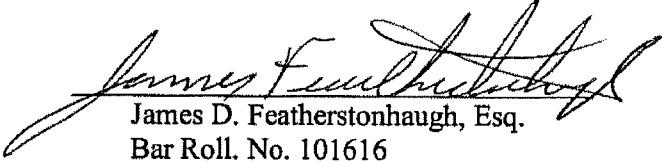
8. As of August 30, 2013, the firm of Featherstonhaugh, Wiley & Clyne has performed 709.15 hours of legal representation on behalf of the Trust at a cost of \$135,074.75.

9. As of August 30, 2013, the firm of Featherstonhaugh, Wiley & Clyne has advanced disbursements and made expenses of \$11,616.40 associated with the Firm's legal representation of the Trust.

5. As of September 30, 2013, the total current work, disbursements and expenses for Featherstonhaugh, Wiley & Clyne totaled \$146,691.15 none of which has been paid by the Trust.

6. As of September 30, 2013, the Trust owes the firm of Featherstonhaugh, Wiley & Clyne \$146,691.15 for legal representation, disbursements and expenses associated with the Firm's representation of the Trust in these proceedings.

DATED: October 18, 2013


James D. Featherstonhaugh, Esq.
Bar Roll. No. 101616