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SHAWN T. MAY

October 23, 2013

Honorable Christian F. Hummel
James T. Foley Court House
445 Broadway
Albany, New York 12207

**Re: Securities and Exchange Commission v.
McGinn, Smith & Co., et. al.
Case No.: 1:10-cv-00457-GLS-CFH**

Dear Judge Hummel:

As you are aware, I have been substituted in as counsel for the Trust and the children, Geoffrey R. Smith and Lauren Smith, the ultimate beneficiaries of the Trust. Mr. Featherstonhaugh's office still represents Lynn Smith and David Smith relative to the above-captioned matter.

I contacted David Stoelting and he has consented to a 14-day adjournment of the time for everyone to respond to the Receiver's Report. I spoke with the Receiver, William Brown, and he takes no position on any adjournment.

In view of my recent entry into the case and the voluminous documents which I must review, I would respectfully request an adjournment of 14 days to November 7, 2013 for all parties to respond to the Receiver's Report.

Thank you for your attention to this matter.

Very truly yours,



JAMES D. LINNAN
BAR ROLL #102058

JDL:phb
cc.: Service List