

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

New York Regional Office Brookfield Place, 200 Vesey Street, Suite 400 New York, NY 10281-1022

DIVISION OF ENFORCEMENT

David Stoelting Senior Trial Counsel (212) 336-0174 (direct) (212) 336-1324 (fax)

November 15, 2013

BY ECF

The Honorable Christian F. Hummel United States Magistrate Judge United States District Court Northern District of New York United States Courthouse Albany, New York 12207

SEC v. McGinn, Smith & Co., Inc., et al., 10 CV 457 (GLS)(DRH)

Dear Judge Hummel:

I write regarding the motion for release of funds for transcript costs, which was filed by Mr. Dreyer on October 29, 2013 (Dkt. 620). The SEC's response is due today; however, we are pursuing an option that may obviate the need for the motion. We therefore respectfully request that the SEC's time to file a response –if a response is necessary–be extended to Friday, November 22. Mr. Dreyer has consented. Thank you.

Respectfully submitted,

David Stoelting

cc (by e-mail and ECF):

All counsel Nancy McGinn