

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

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

McGINN, SMITH & CO., INC., :
McGINN, SMITH ADVISORS, LLC :
McGINN, SMITH CAPITAL HOLDINGS CORP., :
FIRST ADVISORY INCOME NOTES, LLC, :
FIRST EXCELSIOR INCOME NOTES, LLC, :
FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
TIMOTHY M. MCGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY MCGINN, :

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. :

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CERTIFICATE OF SERVICE

I, Karen M. Ludlow, certify under penalty of perjury pursuant to 28 U.S.C. §1746 that:

I am, and at all times hereinafter mentioned was, more than 18 years of age;

On December 30, 2013, I electronically filed the Motion of William J. Brown, as Receiver, for an Order: (i) Approving a Procedure for Administration of Claims of Governmental Units; (ii) Establishing a Deadline for the Filing of Government Claims Against the MS Entities; (iii) Approving the Form and Manner of Notice Thereof; (iv) Authorizing the Applicability of Section 505 of Title 11 of the United States Code to this Case; (v) Establishing the Priority of Victim Investor Claims Over the IRS; and (vi) Declaring the Receiver Not Personally Liable for Tax Liabilities of the Receivership, the MS Entities, or of the Defendants on Account of Distribution of Assets in Accordance with this Court’s Orders (“Motion”) in

connection with the above referenced case with the Clerk of the United States District Court for the Northern District of New York using the CM/ECF system which sent notification of such filing to the following:

- **Alison B. Cohen** - acohen@gkblaw.com
- **William J. Dreyer** - wdreyer@dreyerboyajian.com, lbaldwin@dreyerboyajian.com, sbreslin@dreyerboyajian.com, bhill@dreyerboyajian.com
- **Scott J. Ely** - sje@fwc-law.com
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- **Erin K. Higgins** - EHiggins@ckrpf.com
- **Benjamin W. Hill** - bhill@dreyerboyajian.com, glentini@dreyerboyajian.com
- **Iseman, Cunningham, Riester & Hyde, LLP** - riseman@icrh.com
- **E. Stewart Jones, Jr** - bessetca@esjlaw.com, sangerki@esjlaw.com
- **Jack Kaufman** - kaufmanja@sec.gov
- **Fred N. Knopf** - fred.knopf@wilsonelser.com
- **James P. Lagios** - jlagios@icrh.com, tmantica@icrh.com, mlohman@icrh.com
- **James D. Linnan** - jdlinnan@linnan-fallon.com, lawinfo@linnan-fallon.com
- **Haimavathi V. Marlier** - marlierh@sec.gov
- **Kevin P. McGrath** - mcgrathk@sec.gov
- **Lara S. Mehraban** - mehrabanl@sec.gov, marlierh@sec.gov, newvillej@sec.gov
- **Michael J. Murphy** - mmurphy@carterconboy.com, mlypka@carterconboy.com, abell@carterconboy.com
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- **Craig H. Norman** - cnorman@coopererving.com, jbugos@coopererving.com
- **Thomas E. Peisch** - TPeisch@ckrpf.com, apower@ckrpf.com
- **Piaker & Lyons CPAs** - cswanekamp@jaeckle.com
- **Terri L. Reicher** - Terri.Reicher@finra.org
- **Martin P. Russo** - mrusso@gkblaw.com
- **David P. Stoelting** - stoeltingd@sec.gov, mehrabanl@sec.gov, mcgrathk@sec.gov, paleym@sec.gov, wbrown@phillipslytle.com, arnoldl@sec.gov
- **The Shoma Group** - fsilva@shomagroup.com
- **Benjamin Zelermyer** - bzlaw@optonline.net, steincav@aol.com

And, I hereby certify that on December 31, 2013, I mailed, via Certified Mail Return Receipt Requested using the United States Postal Service, a copy of the Motion to the individuals listed below:

Internal Revenue Service
IRS Advisory Collection Group
1 Clinton Avenue & N. Pearl Street
Albany, NY 12207

NYS Department of Taxation and Finance
ATTN: Office of Counsel
W. A. Harriman Campus
Building 9
Albany, NY 12227

Internal Revenue Service
Employee Benefit Plans
P.O. Box 12192
Covington, KY 41012-0192

State of California
Attn: Chief Executive Officer
Franchise Tax Board
PO Box 942857
Sacramento, CA 94257

Bureau of Security & Investigative Services
State of California
PO Box 989002
West Sacramento, CA 95798-9002

Arizona Department of Revenue
Attn: Chief Executive Officer
Transaction Privilege, Use and Severance Tax
PO Box 29010
Phoenix, AZ 85038-9010

Department of Revenue Services
State of Connecticut
Attn: Chief Executive Officer
PO Box 5030
Hartford, CT 06102

Taxpayer Services – Mail Stop 3-2000
Florida Department of Revenue
Attn: Chief Executive Officer
5050 W. Tennessee St.
Tallahassee, FL 32399-0112

Comptroller of Maryland
Revenue Administration Division
Attn: Chief Executive Officer
PO Box 17405
Baltimore, MD 21297

Mississippi State Tax Commission
Attn: Chief Executive Officer
Sales Tax Division
PO Box 23075
Jackson, MS 39225

Minnesota Revenue
Attn: Chief Executive Officer
PO Box 64622
St. Paul, MN 55164

Nebraska Department of Revenue
Attn: Chief Executive Officer
PO Box 98923
Lincoln, NE 68509

State of New Jersey
Attn: Chief Executive Officer
Department of the Treasury/Division of Revenue
PO Box 302
Trenton, NJ 08646

State of New Mexico
Attn: Chief Executive Officer
Taxation and Revenue Department
1200 S, St. Francis Drive
Santa Fe, NM 87501

New York State Department of Taxation and
Finance
WA Harriman Campus
Albany, NY 12227

Ohio Department of Taxation
Attn: Chief Executive Officer
PO Box 2678
Columbus, OH 43216

Texas Comptroller of Public Accounts
Attn: Chief Executive Officer
PO Box 13528
Austin, TX 78711

Wisconsin Department of Revenue
Attn: Chief Executive Officer
PO Box 930208
Milwaukee, WI 53293

City of Avondale
Attn: Chief Executive Officer
Finance and Budget Department
11465 W. Civic Center Drive #250
Avondale, AZ 85323

City of Bullhead City
Attn: Chief Executive Officer
2355 Trane Road
Bullhead City, AZ 86442

City of Chandler
Attn: Chief Executive Officer
Tax and License Division
Mail Stop 701
PO Box 4008
Chandler, AZ 85244

City of Glendale
Attn: Chief Executive Officer
Privilege Tax Section
PO Box 800
Glendale, AZ 85311

City of Mesa
Attn: Chief Executive Officer
Revenue Collection Operations
PO Box 1466
Mesa, AZ 85211

City of Peoria
Attn: Chief Executive Officer
Sales Tax and License Section
8401 W. Monroe St.
Peoria, AZ 85345

City of Phoenix
Attn: Chief Executive Officer
Finance Department Tax Division
PO Box 29690
Phoenix, AZ 85038

Alabama Department of Revenue
Attn: Chief Executive Officer
50 N Ripley St.
Montgomery, AL 36132

City of Scottsdale
Attn: Chief Executive Officer
Transaction Privilege Tax
PO Box 8110
Scottsdale, AZ 85252

City of Tempe
Attn: Chief Executive Officer
Privilege Tax
PO Box 29618
Phoenix, AZ 85038

City of Tucson
Attn: Chief Executive Officer
Finance Department
City Hall 5th Floor
255 West Alameda Street
Tucson, Arizona 85701

Palm Beach County Prop. Appraiser
Attn: Chief Executive Officer
301 N Olive Avenue, 5th Floor
West Palm Beach, FL 33401

Miami-Dade County Prop. Appraiser
Attn: Chief Executive Officer
Personal Property Division
PO Box 35-9040
Miami, FL 33135-9040

Broward County Property Appraiser
Chief Executive Officer
ATTN: Commercial Property
115 S Andrews Ave, Room 111
Fort Lauderdale, FL 33301-1899

Office of United States Attorney
Northern District of New York
445 Broadway
218 James T. Foley U.S. Courthouse
Albany, NY 12207-2924

Attorney General of the United States
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

NYS EMPLOYMENT
CONTRIBUTIONS AND TAXES
PO BOX 4119
BINGHAMTON NY 13902-4119

NYS Department of Labor
W A Harriman Campus
Building 12, Room 356
Liability and Determination Section
Albany, NY 12240-0322

NYC Department of Finance
Attn: Chief Executive Officer
66 John Street, Room 104
New York, NY 10038

Louisiana Department of Revenue
Attn: Chief Executive Officer
P.O. Box 201
Baton Rouge, LA 70821

Florida Department of Revenue
Attn: Chief Executive Officer
5050 West Tennessee Street
Tallahassee, FL 32399-0100

Mississippi Department of Revenue
Attn: Chief Executive Officer
P.O. Box 1033
Jackson, MS 39215-1033

And, I also hereby certify that on December 31, 2013, I mailed, via First Class Mail using the United States Postal Service, a copy of the Motion to the individuals listed below:

Thomas J Urbelis
Urbelis & Fieldsteel, LLP
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Boston, MA 02110-1727

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54 State Street, 6th Floor
Albany, NY 12207

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Gusrae, Kaplan, Bruno & Nusbaum PLLC
120 Wall Street
New York, NY 10005

Jill A. Dunn, Esq.
The Dunn Law Firm PLLC
99 Pine Street, Suite 210
Albany, NY 12207

Nancy McGinn
7 Crowsnest Court
Waterford, NY 12188

Dated: December 31, 2013

/s/ Karen M. Ludlow
Karen M. Ludlow