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SHAWN T. MAY

January 27, 2014

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

**Re: Securities and Exchange Commission
v. McGinn, Smith & Col, Inc., et. al.
Case No.: 1:10-CV-457**

Dear Judge Hummel:

With regard to the above-captioned matter, I believe that the plaintiff raised new issues in their response documents filed this past Friday. On behalf of the Trust, I would respectfully request an opportunity to file a reply on or before January 31, 2014.

Very truly yours,

/S/ James D. Linnan

JAMES D. LINNAN
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JDL:phb
cc.: Service List