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SHAWN T. MAY

May 5, 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, we have a deadline of May 5, 2014 to file our expert witness disclosure and serve our opponents.

I was working with two potential experts in this matter. In addition, I had a filing deadline of Friday, May 2, 2014 in a State Court case in response to motions for summary judgment that was all consuming and very voluminous.

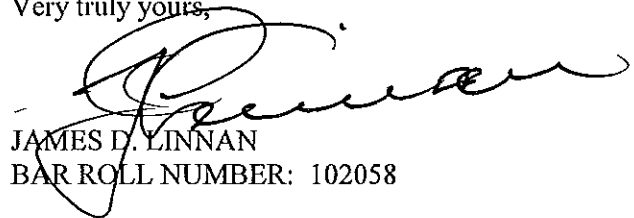
On Thursday, May 1, 2014, one of the two potential experts I was working with advised me that his firm had a conflict of interest and that he could proceed no further with discussions with me in this matter.

Today, May 5, 2014, I was advised by a fall back potential expert that there was also a conflict of interest and that he could not, and would not, be available for testimony.

I would respectfully request that the Court grant to the undersigned, on behalf of the David L. and Lynn A. Smith Irrevocable Trust and its beneficiaries, Geoffrey R. Smith and Lauren Smith, a twenty (20) day extension of time to file expert witness reports and disclosure.

My apology to the Court and opposing counsel for this delay. It was unanticipated.

Very truly yours,



JAMES D. LINNAN
BAR ROLL NUMBER: 102058

JDL:phb

cc.: Service List