



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
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DIVISION OF
ENFORCEMENT

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August 21, 2014

BY ECF

The Honorable Gary L. Sharpe
United States District Judge
United States District Court
Northern District of New York
United States Courthouse
Albany, New York 12207

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

Dear Judge Sharpe:

Plaintiff Securities and Exchange Commission respectfully requests leave to submit a joint Reply Brief not to exceed 25 pages in response to the three Memoranda of Law submitted by (1) David Smith, (2) Lynn Smith and (3) Geoffrey Smith, as Trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04, and Geoffrey Smith and Lauren Smith (the "Smith Trust"), in opposition to the SEC's Motion from Summary Judgment. The modified page limit is requested because the three opposition briefs raise a variety of arguments that cannot adequately be addressed within the normal ten page limit for reply briefs under the local rule. Counsel for David Smith, Lynn Smith and the Smith Trust have all assented to this request. The Reply Brief is due next Wednesday, August 27, 2014.¹

Accordingly, the SEC respectfully requests leave to file a joint Reply Brief not to exceed 25 pages in support of its Motion for Summary Judgment.

Respectfully submitted,

Kevin P. McGrath

cc. James Featherstonhaugh, Esq. (All counsel by ECF and email) **SO ORDERED:**

- William Dreyer, Esq.
- James Linnan, Esq.
- E. Stuart Jones, Esq.
- William Brown, Esq.
- Nancy McGinn (by email)

 Chief Judge, US District Court NDNY
 Date: August 21, 2014

¹ Nancy McGinn and Timothy McGinn did not file opposition briefs. Ms. McGinn and counsel for Mr. McGinn were also apprised of this request yesterday and have not responded.

 Chief Judge