



KeyBank
Judgment Processing
4910 Tiedeman Road
Brooklyn, OH 44144

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Via Fax/Mail

April 21, 2010

Michael Paley
US Securities & Exchange Commission
New York Regional Office
3 World Financial Center, Ste 400
New York, NY 10281
Fax # 212-336-1322

U.S. DISTRICT COURT
N.D. OF N.Y.
FILED

APR 26 2010

LAWRENCE K. BAELMAN, CLERK
ALBANY

**RE: Securities & Exchange Commission vs. McGinn Smith & Co., Inc., et al.,
Order To Show Cause, Temporary Restraining Order, and Order Freezing Assets and Granting
Other Relief, Civil Action No. 10-CV-457**

Dear Mr. Paley:

In response to the above-mentioned Temporary Restraining Order with Asset Freeze faxed to KeyBank on April 20, 2010, freezing the assets of the above-mentioned defendants, the following has been determined:

McGinn, Smith & Co., Inc.	No attachable accounts, accounts closed
McGinn, Smith Advisors LLC	No record based on the information provided
McGinn, Smith Capital Holdings Corp.	No record based on the information provided
First Advisory Income Notes, LLC	No record based on the information provided
First Independent Income Notes, LLC	No record based on the information provided
Third Albany Income Notes, LLC	No record based on the information provided
Timothy M. McGinn	No record based on the information provided
David L. Smith	No record based on the information provided
Lynn A. Smith	No attachable accounts, accounts closed
107th Associates LLC Trust 07	No record based on the information provided
107th Associates LLC	No record based on the information provided
74 State Street Capital LP	No record based on the information provided
Acquisition Trust 03	No record based on the information provided
Capital Center Credit Corporation	No record based on the information provided
CMS Financial Services	No record based on the information provided

Cruise Charter Ventures LLC dba YOLO Cruises	No record based on the information provided
Cruise Charter Ventures Trust 08	No record based on the information provided
First Commercial Capital Corp.	No record based on the information provided
First Excelsior Income Notes LLC	No record based on the information provided
FirstLine Junior Trust 07	No record based on the information provided
FirstLine Senior Trust 07	No record based on the information provided
FirstLine Trust 07	No record based on the information provided
Fortress Trust 08	No record based on the information provided
Integrated Excellence Junior Trust	No record based on the information provided
Integrated Excellence Junior Trust 08	No record based on the information provided
Integrated Excellence Senior Trust	No record based on the information provided
Integrated Excellence Senior Trust 08	No record based on the information provided
IP Investors	No record based on the information provided
James J. Carroll Charitable Fund	No record based on the information provided
JGC Trust 00	No record based on the information provided
KC Acquisition Corp.	No record based on the information provided
KMB Cable Holdings, LLC	No record based on the information provided
Luxury Cruise Center, Inc.	No record based on the information provided
Luxury Cruise Holdings, LLC	No record based on the information provided
Luxury Cruise Receivables, LLC	No record based on the information provided
M & S Partners	No record based on the information provided
McGinn, Smith Acceptance Corp.	No record based on the information provided
McGinn, Smith Alarm Trading	No record based on the information provided
McGinn, Smith Asset Management Corp.	No record based on the information provided
McGinn, Smith Capital Management LLC	No record based on the information provided

● Page 3

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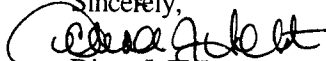
McGinn, Smith Financial Services Corp.	No record based on the information provided
McGinn, Smith FirstLine Funding LLC	No record based on the information provided
McGinn, Smith Funding LLC	No record based on the information provided
McGinn, Smith Group LLC	No record based on the information provided
McGinn, Smith Holdings LLC	No record based on the information provided
McGinn, Smith Independent Services Corp.	No record based on the information provided
McGinn, Smith Licensing Co.	No record based on the information provided
McGinn, Smith Transaction Funding Corp.	No record based on the information provided
Mr. Cranberry LLC	No record based on the information provided
MS Partners	No record based on the information provided
MSFC Security Holdings LLC	No record based on the information provided
NEI Capital LLC	No record based on the information provided
Pacific Trust 02	No record based on the information provided
Pine Street Capital Management LLC	No record based on the information provided
Pine Street Capital Partners LP	No record based on the information provided
Point Capital LLC	No record based on the information provided
Prime Vision Communications LLC	No record based on the information provided
Prime Vision Communication Management Keys Cove LLC	No record based on the information provided
Prime Vision Communications of Cutler Cay LLC	No record based on the information provided
Prime Vision Funding of Cutler Cove LLC	No record based on the information provided
Prime Vision Funding of Key Cove LLC	No record based on the information provided
RTC Trust 02	No record based on the information provided
SAI Trust 00	No record based on the information provided
SAI Trust 03	No record based on the information provided
Security Participation Trust I	No record based on the information provided
Security Participation Trust II	No record based on the information provided
Security Participation Trust III	No record based on the information provided

April 21, 2010

Security Participation Trust IV	No record based on the information provided
Seton Hall Associates	No record based on the information provided
TDM Cable Funding LLC	No record based on the information provided
TDM Cable Trust 06	No record based on the information provided
TDM Luxury Cruise Trust 07	No record based on the information provided
TDM Verifier Trust 07	No record based on the information provided
TDM Verifier Trust 07R	No record based on the information provided
TDM Verifier Trust 08	No record based on the information provided
TDM Verifier Trust 08R	No record based on the information provided
TDM Verifier Trust 09	No record based on the information provided
TDM Verifier Trust 11	No record based on the information provided
TDMM Benchmark Trust 09	No record based on the information provided
TDMM Cable Funding LLC	No record based on the information provided
TDMM Cable Jr Trust 09	No record based on the information provided
TDMM Cable Sr Trust 09	No record based on the information provided
Travel Liquidators, LLC	No record based on the information provided
White Glove Cruises LLC	No record based on the information provided
White Glove LLC	No record based on the information provided

If you have any questions, please feel free to contact me at (216) 813-7730.

Sincerely,



Diana J. Holt

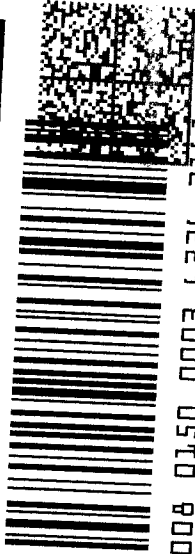
Special Operations/Judgment Processing

Cc: US District Court, Northern District of New York



KeyBank
OH-01-51-0501
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Brooklyn, OH 44144

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US District Court
Northern District of New York
James T. Foley – US Courthouse
445 Broadway, Room 509
Albany, NY 12207-2924

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