UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION, *Plaintiff,* vs. McGINN, SMITH & CO., INC., et al., *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, and U.S. ATTORNEY'S OFFICE FOR ND/NY, *Intervenors.*	Case No. 1:10-CV-457 (GLS/CFH)

CONSENT OF RECEIVER TO ENTRY OF JUDGMENT
ON FIFTH AND SIXTH CAUSES OF ACTION

William J. Brown, in his capacity as Receiver, consents to the entry of judgment on behalf of the defendant Four Funds on the SEC's Fifth and Sixth Causes of Action, and files this Consent pursuant to the Memorandum-Decision and Order dated March 30, 2015 (Docket No. 816).

Dated: April 21, 2015

PHILLIPS LYTLE LLP

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