



**Phillips Lytle LLP**

VIA CM/ECF

December 30, 2015

Hon. Christian F. Hummel  
United States Magistrate Judge  
United States District Court  
Northern District of New York  
United States Courthouse  
445 Broadway  
Albany, NY 12207

Re: Securities and Exchange Commission vs. McGinn, Smith & Co., Inc., et al.  
Case No. 1:10-cv-00457-GLS-CFH  
Motion to Approve Plan of Distribution to Investors

Dear Judge Hummel:

In my capacity as Receiver, I filed on ECF today the Motion of William J. Brown, as Receiver, for an Order (I) Approving Plan of Distribution of Estate Assets and (II) Authorizing Interim Distributions ("Motion"), together with a Memorandum of Law in support of the Motion, and the Declaration of William J. Brown, as Receiver. The Plan is contained in the Memorandum of Law.

Prior leave was granted by the Court for the Receiver to file a motion for distribution of estate assets whenever deemed appropriate by the Receiver (Docket No. 442).

Notice of the Motion, the Memorandum of Law and Plan, and the Declaration of the Receiver will be prominently displayed on the Receiver's website effective today with additional explanations and descriptions to be posted from time to time so that investors are informed as to the process.

I respectfully request that the Court schedule a hearing on the Motion at the Court's convenience. I am generally available in January 2016 and am available to confer with Court staff regarding scheduling. I am copying the SEC and relevant parties on this letter and providing them with a PDF version of the pleadings which have been filed.

Very truly yours,

Phillips Lytle LLP

By 

William J. Brown

EEEht  
Doc #01-2915859.1

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