



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

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February 22, 2016

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)(CFH)

Dear Judge Sharpe:

On behalf of plaintiff Securities and Exchange Commission, I write regarding the *Motion of William J. Brown, as Receiver, for an Order (I) Approving Plan of Distribution of Estate Assets and (II) Authorizing Interim Distributions* (Dkt. 847).

In a letter dated February 20, 2016 (Dkt. 873), the Receiver requested an extension of time to March 9, 2016, to respond to the objections to the Plan of Distribution that have been filed. For the reasons set forth in the Receiver's letter, the SEC joins in the Receiver's request and respectfully requests that the time for the SEC to respond be extended from February 29, 2016, to March 9, 2016.

Respectfully submitted,

/s
David Stoelting

SO ORDERED:

A handwritten signature in black ink that reads "Gary L. Sharpe".
U.S. District Judge
Date: February 23, 2016