

Honorable Gary L. Sharpe
James T. Foley U.S. Court House
445 Broadway
Albany, NY 12207

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

OCT 03 2016

LAWRENCE K. BAERMAN, CLERK
ALBANY

David and Judith Newcomb
224 Independence Way
Mount Bethel, PA 18343
Djn1223@gmail.com

September 30, 2016

Subject: US District Court of the Northern District of New York in Utica, NY (Case No. 1:10-cv-00457-GLS-CFH)

I am writing to you in regard to the above case involving David L. Smith and Timothy M. McGinn, who are the previous owners of the Investment firm of McGinn Smith and Co, Inc., and who you found guilty of numerous investment crimes.

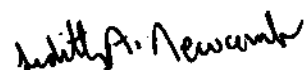
This decision was made quite some time ago and the sentences are being carried out, so all is well. But I, as one of the investors, feel that part of the justice system has failed me. Apparently this system is about punishing the guilty, but not about protecting the rights of the victims.

We were told through the Receiver's Website as far back as last December that there has been over \$21 million collected from the sale of assets and that a plan of distribution has been submitted to the court. Yet, we are now at the end of September and have heard nothing of substance to suggest when this "distribution" might take place. I contacted William Brown, the Receiver, and was told that the distribution plan is still being held by the court. Obviously, we will experience a substantial loss from this investment, but until it is settled we cannot even hope for some tax relief due to the loss. Additionally, last year, to adjust to this significant investment loss, I was forced to sell off another investment to help replace the loss and sustained a large tax liability as a result.

I believe this issue has been going on since at least 2009, and at this point I fear the judicial system is an interference rather than a facilitator to see that justice is served. Can you do anything to help restore my lost faith in this system?

Thank you


David G. Newcomb


Judith A. Newcomb



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LAWRENCE K. BAERMAN, CLERK
ALBANY

*Honorable Gary L. Skopp
James T. Foley U.S. Court House
445 Broadway
Albany, NY 12207*

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