



Phillips Lytle LLP

VIA ECF

July 23, 2010

Hon. David R. Homer
United States Magistrate Judge
United States District Court
Northern District of New York
United States Courthouse
Albany, NY 12207

Re: SEC v. McGinn, Smith & Co., Inc., et al.
10 CV 457 (GLS) (DRH)

Dear Judge Homer:

The proposed Preliminary Injunction Order provided to the Court by the attached June 8, 2010 letter from the SEC (Docket No. 58) has not yet been signed by the Court.

Since the Court has issued its July 7, 2010 decision granting the preliminary injunction, as Receiver, I respectfully submit that the entry of the Preliminary Injunction Order at this time would be appropriate to aid in the administration of the estates.

I am copying by e-mail and ECF the parties of record including the recently substituted counsel for Messrs. McGinn and Smith as well as predecessor counsel, Michael Koenig, Esq. All parties have consented to the entry of the Preliminary Injunction Order.

Very truly yours,

Phillips Lytle LLP

By */s/William J. Brown*

William J. Brown

EEEht
Doc # 01-2386349.1

ATTORNEYS AT LAW

WILLIAM J. BROWN, PARTNER DIRECT 716 847 7089 WBROWN@PHILLIPSLYTLLE.COM

3400 HSBC CENTER BUFFALO, NY 14203-2887 PHONE 716 847 8400 FAX 716 852 6100
BUFFALO ALBANY CHAUTAUQUA GARDEN CITY NEW YORK ROCHESTER WWW.PHILLIPSLYTLLE.COM



Hon. David R. Homer
Page 2

July 23, 2010

cc: Martin H. Kaplan, Esq.
Michael Koenig, Esq.
James Featherstonhaugh, Esq.
Jill Dunn, Esq.
David Stoelting, Esq.



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
Three World Financial Center
New York, NY 10281

DIVISION OF
ENFORCEMENT

David Stoelting
Senior Trial Counsel
(212) 336-0174 (direct)
(212) 336-1324 (fax)

June 8, 2010

BY ECF

The Honorable David R. Homer
United States Magistrate 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)(DRH)

Dear Judge Homer:

The papers filed by plaintiff on June 3, 2010, contained a proposed Preliminary Injunction Order. *See* Exhibit A to Declaration of Lara Shalov Mehraban dated June 3, 2010 (DE 46). Plaintiff's memorandum of law noted that defendants David Smith and Timothy McGinn "consent to the entry of this Order but have objections to the provisions in Part VIII, dealing with the powers of the Receiver." Pl. Br. at 3 (DE 47). On June 4, 2010, the Receiver's counsel filed a consent to the entry of the proposed Preliminary Injunction Order that noted that his consent was "subject to certain non-substantive changes presently being made." DE 48.

These issues have been resolved, and a revised Preliminary Injunction Order is attached (the changes from the 6/3/10 version were to several sub-paragraphs of Part VIII). With these changes, it is my understanding based on a conversation with Michael Koenig this morning that Messrs. Smith and McGinn consent to the entry of this Order and that a written consent will be filed on their behalf.

Respectfully submitted,


David Stoelting

cc (by e-mail w/att.): Michael Koenig, Esq.
James Featherstonhaugh, Esq.
Jill Dunn, Esq.

Attachment: Preliminary Injunction Order (rev.)

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

-against-

10 Civ. 457 (GLS) (DRH)

MCGINN, SMITH & CO., INC.;
MCGINN, SMITH ADVISORS LLC;
MCGINN, SMITH CAPITAL HOLDINGS CORP.;
FIRST ADVISORY INCOME NOTES, LLC;
FIRST EXCELSIOR INCOME NOTES, LLC;
FIRST INDEPENDENT INCOME NOTES, LLC;
THIRD ALBANY INCOME NOTES, LLC;
TIMOTHY M. MCGINN; AND
DAVID L. SMITH,

Defendants, and

LYNN A. SMITH,

Relief Defendant.

PRELIMINARY INJUNCTION ORDER

The Securities and Exchange Commission ("Commission") having filed a Complaint on April 20, 2010; and the Commission that same day having filed an Order to Show Cause seeking emergency relief; and the Court having entered an Order dated April 20, 2010 granting a temporary restraining order; asset freeze and other relief against defendants McGinn, Smith & Co., Inc. ("MS & Co."); McGinn, Smith Advisors LLC ("MS Advisors"); McGinn, Smith Capital Holdings Corp. ("MS Capital"); First Advisory Income Notes, LLC ("FAIN"); First Excelsior Income Notes, LLC ("FEIN"); First Independent Income Notes, LLC ("FIIN"); Third Albany Income Notes, LLC ("TAIN"); Timothy M. McGinn ("McGinn"); David L. Smith ("Smith") (collectively, the "Defendants") and Lynn A. Smith ("Relief Defendant"); and

appointing a temporary Receiver over MS & Co., MS Advisors, MS Capital, FAIN, FEIN, FIIN and TAIN, and all other entities McGinn or Smith control or have an ownership interest in, including but not limited to the entities listed on Exhibit A (collectively, the "MS Entities").

Defendants and the Relief Defendant each having (1) entered a general appearance; (2) consented to the Court's jurisdiction over Defendants and Relief Defendant and the subject matter of this action; (3) consented to entry of this Preliminary Injunction Order (the "Order"), without admitting or denying the allegations of the Complaint, and reserving all rights to answer or otherwise respond to the Complaint; (4) waived findings of fact and conclusions of law for the purposes of this Order only; (5) waived any right to appeal from this Order; and (6) reserved their rights to apply to this Court at any time for a modification of this Order.

The Court has considered: (1) the Complaint filed by the Commission on April 20, 2010; (2) the Declaration of Israel Maya, executed on April 19, 2010; (3) the Declaration of Roseann Daniello, executed on April 19, 2010; (4) the Declaration of Lara Shalov Mehraban, executed on April 19, 2010; (5) the Appendix of Exhibits in Support of Emergency Application; and (6) the Memorandum of Law in support of the Commission's application, dated April 20, 2010.

Based on the foregoing, the Court finds that a proper showing, as required by Section 20(b) of the Securities Act of 1933 ("Securities Act"), Section 21(d) of the Securities Exchange Act of 1934 ("Exchange Act"), Section 209(d) of the Investment Advisers Act of 1940 ("Advisers Act"), and Section 42(d) of the Investment Company Act of 1940 ("Company Act") has been made for the relief granted herein.

NOW, THEREFORE,

I.

IT IS HEREBY ORDERED that the Commission's Motion for a Preliminary Injunction is GRANTED.

II.

IT IS HEREBY ORDERED that, pending a final disposition of this action, MS & Co., MS Capital, FAIN, FEIN, FIIN, TAIN, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Sections 5(a) and 5(c) of the Securities Act of 1933 (the "Securities Act"), 15 U.S.C. §§ 77e(a) and 77e(c).

III.

IT IS FURTHER ORDERED that, pending a final disposition of this action, MS & Co., MS Advisors, MS Capital, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 17(a) of the Securities Act, 15 U.S.C. § 77q(a) and Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act"), 15 U.S.C. § 78j(b) and Exchange Act Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5.

IV.

IT IS FURTHER ORDERED that, pending a final disposition of this action, MS & Co., MS Advisors, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined

from violating, directly or indirectly, Sections 206(1), 206(2), and 206(4) of the Investment Advisers Act of 1940 ("the Advisers Act"), 15 U.S.C. §§ 80b-6(1) and (2), and Rule 206(4)-8 thereunder, 17 C.F.R. §275.206(4)-8.

V.

IT IS FURTHER ORDERED that, pending a final disposition of this action, MS & Co., each of its agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 15(c)(1)(A) of the Exchange Act, 15 U.S.C. § 78(o)(1), and Smith and McGinn, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from, directly or indirectly, aiding and abetting a violation of Section 15(c)(1)(A) of the Exchange Act, 15 U.S.C. § 78(o)(1).

VI.

IT IS FURTHER ORDERED that, pending a final disposition of this action, FAIN, FEIN, FIIN and TAIN, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 7(a) of the Company Act, 15 U.S.C. § 80a-7.

VII.

IT IS FURTHER ORDERED that, pending a final disposition of this action, the Defendants and the Relief Defendant, and each of their financial and brokerage institutions,

officers, agents, servants, employees, attorneys-in-fact, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, and each of them, hold and retain within their control, and otherwise prevent, any withdrawal, transfer, pledge, encumbrance, assignment, dissipation, concealment or other disposal of any assets, funds, or other property (including money, real or personal property, securities, commodities, choses in action or other property of any kind whatsoever) of, held by, or under the direct or indirect control of the Defendants and Relief Defendant, including but not limited to, the MS Entities, whether held in any of their names or for any of their direct or indirect beneficial interest wherever situated, in whatever form such assets may presently exist and wherever located within the territorial jurisdiction of the United States courts, and directing each of the financial or brokerage institutions, debtors and bailees, or any other person or entity holding such assets, funds or other property of the Defendants and Relief Defendant to hold or retain within its, his or her control and prohibit the withdrawal, removal, transfer or other disposal of any such assets, funds or other properties including but not limited to, all assets, funds, or other properties held in the accounts listed on Exhibit B, as well as all real property owned directly or indirectly by the MS Entities.

VIII.

IT IS FURTHER ORDERED that, pending final disposition of this action, William J. Brown, Esq., who was appointed Temporary Receiver by the Court's order dated April 20, 2010, shall serve as Receiver over the MS Entities, pending the final disposition of this action to (i) preserve the *status quo*, (ii) ascertain the extent of commingling of funds among the MS Entities; (iii) ascertain the true financial condition of the MS Entities and the disposition of investor funds; (iv) prevent further dissipation of the property and assets of the MS Entities and all

entities they control or have an ownership interest in; (v) prevent the encumbrance or disposal of property or assets of the MS Entities and the investors; (vi) preserve the books, records and documents of the MS Entities; (vii) be available to respond to investor inquiries; and (viii) determine whether the MS Entities should undertake bankruptcy filings.

To effectuate the foregoing, the Receiver is empowered to:

- (a) Take and retain immediate possession and control of all of the assets, including but not limited to all books, records and documents, of the MS Entities, and assume all the rights and powers of these assets with respect thereto including the powers set forth in the applicable management agreements, by-laws, LLC agreements or any other controlling agreements;
- (b) Have exclusive control of, and be made the sole authorized signatory for, all accounts at any bank, brokerage firm or financial institution that has possession or control of any assets or funds of the MS Entities;
- (c) Pay from available funds of any MS Entity the necessary expenses required to preserve the assets and property of the MS Entities, including the books, records, and documents of the MS Entities and all entities they control or have an ownership interest in, notwithstanding the asset freeze imposed by paragraph VII, above. This subparagraph does not, and is not intended to, effectuate or permit a substantive consolidation of the estates except for the payment of expenses as expressly set forth in this subparagraph;
- (d) Succeed to all rights to manage all properties owned or controlled, directly or indirectly, by the MS Entities, pursuant to applicable management agreements, by-laws, LLC agreements, or other controlling agreements relating to each entity;

- (e) Take steps to locate assets that may have been conveyed to third parties or otherwise concealed;
- (f) Take steps to ascertain the disposition and use of funds obtained by the Defendants resulting from the sale of securities issued by MS Entities;
- (g) Engage and employ persons, including accountants, attorneys and experts, to assist in the carrying out of the Receiver's duties and responsibilities hereunder;
- (h) Establish a cash management system by closing, transferring, consolidating and opening bank accounts and securities accounts, so long as records are kept of the sources and uses of all funds;
- (i) Invest all cash of the MS Entities in U.S. government securities or U.S. government guaranteed securities having remaining maturities of up to two years and in money market accounts maintained by financial institutions having net worths of no less than \$50 billion;
- (j) Discharge his duties as Receiver by making and authorizing in the ordinary course payments and disbursements from the funds and assets under his control, incurring expenses, and entering into agreements, including loan agreements and credit facilities, all as reasonably necessary or advisable under the circumstances;
- (k) Investigate, prosecute, defend, intervene in, and otherwise participate in, compromise and adjust actions in any state, federal, administrative, or foreign tribunal of any kind, or any potential actions or claims, as the Receiver believes in his sole discretion advisable or proper to collect, conserve, or otherwise recover the assets of the MS Entities, or entities they own or control;
- (l) Notwithstanding the terms of this Order, borrow monies and encumber assets of

the MS Entities, or the entities they own or control, to the extent such actions are deemed necessary by the Receiver based on his own experience and input from his advisors to be most beneficial to preserving enterprise value for one or more of the MS Entities and those entitled to proceeds; provided that encumbrances in excess of \$100,000 shall first require at least four (4) business days' written notice (unless shortened by court order) to the Commission, McGinn and Smith (such notice to be given to McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and such other MS Entity investors having filed notices of appearance in the above-captioned case; provided further that the Receiver may apply for an order under seal or a hearing *in camera*, as circumstances require;

- (m) Use, lease, sell, and convert into money all assets of the MS Entities, either in public or private sales or other transactions on terms the Receiver reasonably believes based on his own experience and input from his advisors to be most beneficial to the MS Entities and those entitled to the proceeds; provided, however, all leases and sales of property appraised for or having a cost basis of \$100,000 or more shall only be consummated with prior court approval on at least four (4) business days' written notice (unless shortened by court order) to the Commission, McGinn and Smith (such notice to be given to McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and creditors or MS Entity investors who have filed notices of appearance in the appearance in the above-captioned case; provided further that the Receiver may apply for an order under seal or *in camera*, as circumstances

require;

- (n) Take all necessary steps to gain control of the Defendants' interests in assets in foreign jurisdictions, including but not limited to taking steps necessary to repatriate foreign assets; and
- (n) Take such further action as the Court shall deem equitable, just, and appropriate under the circumstances upon proper application of the Receiver.

IX.

IT IS FURTHER ORDERED that the Receiver and all persons who may be engaged or employed by the Receiver to assist him in carrying out his duties and obligations hereunder, or any of their partners, officers, directors, members, employees, or agents, shall be immune from liability for all actions or omissions within the scope of the Receiver's authority. This provision shall apply to claims based on conduct during the term of any agreement entered into between the Receiver and any other person who may be engaged or employed by the Receiver hereunder, even if such claims are filed after the termination of any such agreement.

X.

IT IS FURTHER ORDERED that if in accordance with this order the Receiver determines that any of the MS Entities, should undertake a bankruptcy filing, the Receiver be, and hereby is, authorized to commence cases under title 11 of the United States Code for such entities in this district, and in such cases the Receiver shall prosecute the bankruptcy petitions in accordance with title 11 subject to the same parameters and objectives as a chapter 11 trustee and shall remain in possession, custody, and control of the title 11 estates subject to the rights of any party in interest to challenge such possession, custody, and control under 11 U.S.C. § 543 or to request a determination by this Court as to whether the Receiver should be deemed a debtor in

possession or trustee, at a hearing, on due notice to all parties in interest, before the undersigned. Before taking action under this paragraph, however, at least two (2) business days' written notice (unless shortened by court order) stating that the Receiver is contemplating action under title 11 must be provided to the Commission, McGinn and Smith (such notice to be given to the McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and such other MS Entity investors who request such notice; provided further that the Receiver may apply for an order under seal or a hearing *in camera* as circumstances require.

XI.

IT IS FURTHER ORDERED that to facilitate efficient coordination in one district of all bankruptcies of MS Entities and the entities they own or control, the Northern District of New York shall be the Receiver's principal place of business for making decisions in respect of operating and disposing of each of the MS Entities and entities they own or control, and their respective assets.

XII.

IT IS FURTHER ORDERED that in lieu of providing retainers to the Receiver and his advisors, all payments made pursuant to the foregoing procedures prior to the initiation of any voluntary or involuntary petition for relief under the United States Bankruptcy Code, or foreign insolvency proceeding, shall be deemed payments made according to ordinary business terms and incurred in the ordinary course of business or financial affairs of the transferees and the MS Entities and not subject to avoidance as a preferential payment.

XIII.

IT IS FURTHER ORDERED that no person or entity, including any creditor or claimant against any of the Defendants or the Relief Defendant, or any person acting on behalf of

such creditor or claimant, shall take any action without further order of the Court to interfere with the taking control, possession or management of the assets, including but not limited to the filing of any lawsuits, liens or encumbrances or bankruptcy cases to impact the property and assets subject to this order.

XIV.

IT IS FURTHER ORDERED that the Defendants and the MS Entities are jointly and severally liable for the the reasonable costs, fees and expenses of the Receiver incurred in connection with the performance of his duties as described herein, including but not limited to, the reasonable costs, fees and expenses of all person who may be engaged or employed by the Receiver to assist him in carrying out his duties and obligations. All applications for costs, fees and expenses of the Receiver and those employed by him shall be made by application to the Court setting forth in reasonable detail the nature of such costs, fees and expenses, with notice to all parties and an opportunity to be heard.

XV.

IT IS FURTHER ORDERED that, pending final disposition of this action, the Defendants, the Relief Defendant, and any person or entity acting at their direction or on their behalf, or any other person, including but not limited to any investor, who receives actual notice of this Order by personal service or otherwise, are (1) restrained and enjoined from destroying, altering, concealing or otherwise interfering with the access of Commission and the Receiver to any and all documents, books and records, that are in the possession, custody or control of the Defendants, the Relief Defendant, and each of their officers, agents, employees, servants, accountants, financial or brokerage institutions, attorneys-in-fact, subsidiaries, affiliates, predecessors, successors and related entities, including but not limited to, the MS Entities, that

refer, reflect or relate to the allegations in the Complaint, including, without limitation, documents, books, and records referring, reflecting or relating to the Defendants' and the Relief Defendant's finances or business operations; and (2) ordered to provide all reasonable cooperation to the Receiver in carrying out his duties set forth herein.

XVI.

IT IS FURTHER ORDERED that this Order shall be, and is, binding upon the Defendants and Relief Defendant and each of their respective officers, agents, servants, employees, attorneys-in-fact, subsidiaries, affiliates and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service, or otherwise.

Dated: _____, 2010
Albany, New York

UNITED STATES MAGISTRATE JUDGE

Exhibit A

List of Known Entities Controlled By McGinn and/or Smith

107th Associates LLC Trust 07
107th Associates LLC
74 State Street Capital LP
Acquisition Trust 03
Capital Center Credit Corporation
CMS Financial Services
Cruise Charter Ventures LLC dba YOLO Cruises
Cruise Charter Ventures Trust 08
First Advisory Income Notes LLC
First Commercial Capital Corp.
First Excelsior Income Notes LLC
First Independent Income Notes LLC
FirstLine Junior Trust 07
FirstLine Senior Trust 07
FirstLine Trust 07
Fortress Trust 08
Integrated Excellence Junior Trust
Integrated Excellence Junior Trust 08
Integrated Excellence Senior Trust
Integrated Excellence Senior Trust 08
IP Investors
James J. Carroll Charitable Fund
JGC Trust 00
KC Acquisition Corp.
KMB Cable Holdings LLC
Luxury Cruise Center, Inc.
Luxury Cruise Holdings, LLC
Luxury Cruise Receivables, LLC
M & S Partners
McGinn, Smith & Co.
McGinn, Smith Acceptance Corp.
McGinn, Smith Advisors
McGinn, Smith Alarm Trading
McGinn, Smith Asset Management Corp.
McGinn, Smith Capital Holdings
McGinn, Smith Capital Management LLC
McGinn, Smith Financial Services Corp.
McGinn, Smith FirstLine Funding LLC
McGinn, Smith Funding LLC
McGinn, Smith Group LLC
McGinn, Smith Holdings LLC
McGinn, Smith Independent Services Corp.
McGinn, Smith Licensing Co.

McGinn, Smith Transaction Funding Corp.
Mr. Cranberry LLC
MS Partners
MSFC Security Holdings LLC
NEI Capital LLC
Pacific Trust 02
Point Capital LLC
Prime Vision Communications LLC
Prime Vision Communication Management Keys Cove LLC
Prime Vision Communications of Cutler Cay LLC
Prime Vision Funding of Cutler Cove LLC
Prime Vision Funding of Key Cove LLC
RTC Trust 02
SAI Trust 00
SAI Trust 03
Security Participation Trust I
Security Participation Trust II
Security Participation Trust III
Security Participation Trust IV
Seton Hall Associates
TDM Cable Funding LLC
TDM Cable Trust 06
TDM Luxury Cruise Trust 07
TDM Verifier Trust 07
TDM Verifier Trust 07R
TDM Verifier Trust 08
TDM Verifier Trust 08R
TDM Verifier Trust 09
TDM Verifier Trust 11
TDMM Benchmark Trust 09
TDMM Cable Funding LLC
TDMM Cable Jr Trust 09
TDMM Cable Sr Trust 09
Third Albany Income Notes LLC
Travel Liquidators, LLC
White Glove Cruises LLC
White Glove LLC

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|-----------------------|----------------|---|--|
| Mercantile Bank | ██████1998 | 107th Assoc. LLC Trust 07 | |
| Mercantile Bank | ██████1987 | 107th Associates LLC | |
| M&T Bank | ██████6850 | 107th Associates LLC | |
| M&T Bank | ██████3478 | 74 State Street Capital LP | Operating |
| M&T Bank | ██████062 | 74 State Street Capital LP | |
| M&T Bank | ██████5288 | Acquisition Trust 03 | Operating Account |
| Whitney National Bank | ██████9335 | Benchmark Communication LLC | |
| M&T Bank | ██████0805 | Capital Center Credit Corp | Operating |
| M&T Bank | ██████2250 | Capital Center Credit Corp | Careclub Depository, 99 Pine St |
| JPMorganChase | ██████587 | Capital Center Credit Corp | Special Account Michael Lewy Attn: David Rees |
| NFS/Fidelity | ██████178 | Capital Center Credit Corp | C/O MCGINN SMITH & CO INC ATTN DAVID P REES |
| JPMorganChase | ██████4817 | Capital Center Credit Corp c/o McGinn Smith & Co | |
| Monterey Bank | ██████354 | Charter Cruise Ventures | dba YOLO Cruises |
| M&T Bank | ██████133 | CMS Financial | |
| M&T Bank | ██████5985 | CMS Financial Services Corp. | |
| M&T Bank | ██████064 | CMS Financial Services Corp. | |
| Monterey Bank | ██████346 | Cruise Charter Ventures | dba YOLO Cruises |
| Mercantile Bank | ██████3972 | Cruise Charter Ventures LLC | |
| Mercantile Bank | ██████1307 | Cruise Charter Ventures LLC | |
| Mercantile Bank | ██████2808 | Cruise Charter Ventures Trust 08 | |
| M&T Bank | ██████3528 | First Advisory Income Notes | Operating |
| M&T Bank | ██████489 | First Advisory Income Notes | Escrow |
| M&T Bank | ██████9147 | First Excelsior Income Notes LLC | Alarm Accum Account |
| M&T Bank | ██████9139 | First Excelsior Income Notes LLC | Operating |
| Charter One Bank | ██████363-8 | First Excelsior Income Notes LLC | Escrow |
| JPMorganChase | ██████6928 | First Excelsior Income Notes LLC | |
| NFS/Fidelity | ██████9280 | First Excelsior Income Notes LLC | |
| M&T Bank | ██████6013 | First Independent Income Notes | Operating |
| M&T Bank | ██████9279 | First Independent Income Notes | Monitoring Contract Accum |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|------------------|-----------------|---|---|
| Charter One Bank | ██████████003-6 | First Independent Income Notes | Timothy McGinn |
| JPMorganChase | ██████████893 | First Independent Income Notes | |
| JPMorganChase | ██████████087 | First Independent Income Notes | |
| NFS/Fidelity | ██████████934 | First Independent Income Notes | |
| Mercantile Bank | ██████████1921 | FirstLine Senior Trust 07 DTD 5/19/07 | McGinn Smith Capital Holdings Corp. TTEE |
| M&T Bank | ██████████5028 | FirstLine Sr Trust 07 | |
| M&T Bank | ██████████5366 | FirstLine Sr Trust 07 Series B | |
| Mercantile Bank | ██████████0733 | FirstLine Sr Trust 07 Series B | McGinn Smith & Co Inc Trustee |
| M&T Bank | ██████████5010 | FirstLine Trust 07 | |
| Mercantile Bank | ██████████1910 | FirstLine Trust 07 DTD 5/19/07 | McGinn Smith Capital Holdings Corp. TTEE |
| Mercantile Bank | ██████████0722 | FirstLine Trust 07 Series B | McGinn Smith & Co Inc Trustee, UAD 10/16/07 |
| M&T Bank | ██████████5358 | FirstLine Trust 07 Series B | |
| M&T Bank | ██████████6413 | Fortress Trust 08 | c/o McGinn Smith Capital Holdings Corp. |
| Mercantile Bank | ██████████9187 | Fortress Trust 08 UTD 9/10/08 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████6165 | Integrated Excellence Jr Trust | |
| Mercantile Bank | ██████████3994 | Integrated Excellence Jr Trust 08 DTD 5/28/08 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████6173 | Integrated Excellence Sr Trust | |
| Mercantile Bank | ██████████3983 | Integrated Excellence Sr Trust 08 DTD 5/27/08 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████6868 | IP Investors LLC | |
| M&T Bank | ██████████8783 | James J. Carroll Charitable Fund | |
| M&T Bank | ██████████6815 | JGC Trust 00 | Operating c/o McGinn Smith |
| Mercantile Bank | ██████████1674 | Luxury Cruise Center Inc | |
| Mercantile Bank | ██████████0446 | Luxury Cruise Center Inc | |
| Mercantile Bank | ██████████0435 | Luxury Cruise Charter Inc. Payables | |
| Mercantile Bank | ██████████3945 | Luxury Cruise Receivables LLC | |
| Mercantile Bank | ██████████1967 | Luxury Cruise Receivables LLC | |
| M&T Bank | ██████████3996 | M&S Partners | |
| JPMorganChase | ██████████443 | McGinn Smith & Co | |
| JPMorganChase | ██████████670 | McGinn Smith & Co | |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|---------------|----------------|---|----------------|
| NFS/Fidelity | ██████████0167 | MCGINN SMITH & CO DELIGIANNIS MASTER ACCOUNT | |
| NFS/Fidelity | ██████████035 | MCGINN SMITH & CO AVERAGE PRICE ACCOUNT | |
| JPMorganChase | ██████████300 | McGinn Smith & Co Capital A/C | |
| JPMorganChase | ██████████302 | McGinn Smith & Co Corporate Bond A/C Attn: David Rees | |
| JPMorganChase | ██████████306 | McGinn Smith & Co Deposit Account Attn: David Rees | |
| JPMorganChase | ██████████305 | McGinn Smith & Co Error Account Attn: David Rees | |
| JPMorganChase | ██████████301 | McGinn Smith & Co Firm Trading A/C Attn: David Rees | |
| JPMorganChase | ██████████303 | McGinn Smith & Co Govt Bond A/C Attn: David Rees | |
| NFS/Fidelity | ██████████007 | MCGINN SMITH & CO INC | |
| NFS/Fidelity | ██████████051 | MCGINN SMITH & CO INC ALBANY BTAM \$ DIFFERENCE | |
| NFS/Fidelity | ██████████043 | MCGINN SMITH & CO INC ALBANY BTAM MASTER ACCOUNT | |
| NFS/Fidelity | ██████████007 | MCGINN SMITH & CO INC DAVID L SMITH | |
| NFS/Fidelity | ██████████175 | MCGINN SMITH & CO INC DELIGIANNIS \$ DIFFERENCE | |
| NFS/Fidelity | ██████████086 | MCGINN SMITH & CO INC NYC BTAM UNALLOCATED | |
| NFS/Fidelity | ██████████728 | MCGINN SMITH & CO INC REVENUE ACCOUNT | |
| NFS/Fidelity | ██████████060 | MCGINN SMITH & CO INC ALBANY BTAM UNALLOCATED | |
| NFS/Fidelity | ██████████205 | MCGINN SMITH & CO INC BOYLAN \$ DIFFERENCE | |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|---------------|----------------|---|----------------|
| NFS/Fidelity | ██████████191 | MCGINN SMITH & CO INC BOYLAN MASTER ACCOUNT | |
| NFS/Fidelity | ██████████83 | MCGINN SMITH & CO INC DELIGIANNIS UNALLOCATED | |
| NFS/Fidelity | ██████████116 | MCGINN SMITH & CO INC ERROR ACCOUNT | |
| NFS/Fidelity | ██████████230 | MCGINN SMITH & CO INC RABINOVICH \$ DIFFERENCE | |
| NFS/Fidelity | ██████████221 | MCGINN SMITH & CO INC RABINOVICH MASTER ACCOUNT | |
| NFS/Fidelity | ██████████248 | MCGINN SMITH & CO INC RABINOVICH UNALLOCATED | |
| NFS/Fidelity | ██████████140 | MCGINN SMITH & CO INC SANCHIRICO \$ DIFFERENCE | |
| NFS/Fidelity | ██████████32 | MCGINN SMITH & CO INC SANCHIRICO MASTER ACCOUNTS | |
| NFS/Fidelity | ██████████159 | MCGINN SMITH & CO INC SANCHIRICO UNALLOCATED | |
| NFS/Fidelity | ██████████108 | MCGINN SMITH & CO INC SYNDICATE ACCOUNT | |
| JPMorganChase | ██████████304 | McGinn Smith & Co Municipal Bond Account Attn: David Rees | |
| JPMorganChase | ██████████815 | McGinn Smith & Co Reserve A/C Residual Bal | |
| NFS/Fidelity | ██████████019 | MCGINN SMITH & CO RISKLESS PRINCIPAL | |
| JPMorganChase | ██████████307 | McGinn Smith & Co Syndicate A/C | |
| M&T Bank | ██████████1081 | McGinn Smith & Company | Dividend |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|-----------------|----------------|--|--|
| M&T Bank | ██████████4734 | McGinn Smith & Company | |
| M&T Bank | ██████████3569 | McGinn Smith Advisors LLC | |
| M&T Bank | ██████████5044 | McGinn Smith Alarm Trading LLC | |
| M&T Bank | ██████████4351 | McGinn Smith Capital Holdings | MSCH Paying Agent for Vidsoft Inc. |
| M&T Bank | ██████████3551 | McGinn Smith Capital Holdings | Payment Agent for Vigilant Privacy Corp. |
| M&T Bank | ██████████8803 | McGinn Smith Capital Holdings | |
| JPMorganChase | ██████████573 | McGinn Smith Capital Holdings | |
| NFS/Fidelity | ██████████734 | MCGINN SMITH CAPITAL HOLDINGS | |
| M&T Bank | ██████████5783 | McGinn Smith Capital Holdings Corp | Hannan Reserve Account |
| Mercantile Bank | ██████████1635 | McGinn Smith Funding LLC | |
| Monterey Bank | ██████████338 | McGinn Smith Funding LLC | |
| M&T Bank | ██████████8925 | McGinn Smith Holdings LLC | |
| NFS/Fidelity | ██████████944 | MCGINN SMITH INCENTIVE PL CUST IRA OF TIMOTHY MCGINN | |
| JPMorganChase | ██████████246 | McGinn Smith Incentive Savings Plan | |
| Mercantile Bank | ██████████9022 | McGinn Smith Independent Services Corp | |
| M&T Bank | ██████████6975 | McGinn Smith Independent Services Corp | |
| M&T Bank | ██████████5051 | McGinn Smith Licensing Company LLC | |
| Mercantile Bank | ██████████3083 | McGinn Smith Transaction Funding Corp | |
| M&T Bank | ██████████6207 | McGinn Smith Transaction Funding Corp | |
| Mercantile Bank | ██████████8857 | McGinn Smith Transaction Funding Corp | 2nd Offering Account |
| M&T Bank | ██████████5036 | McGinn Smith Acceptance Corp | |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|------------------|-----------------|--|-----------------------|
| JPMorganChase | ██████████0294 | McGinn, Tim (Union Bank of California Cust Adams Keegan Retirement Svgs Plan, FBO Tim McGinn A/C # ██████████5003) | |
| NFS/Fidelity | ██████████745 | McGinn, Timothy M. | |
| M&T Bank | ██████████2675 | McGinn, Timothy M. | |
| M&T Bank | ██████████9504 | McGinn, Timothy M. | |
| Mercantile Bank | ██████████6288 | McGinn, Timothy M. | |
| JPMorganChase | ██████████9655 | McGinn, Timothy M. | |
| Bank of America | ****5452 | McGinn, Timothy and Nancy | |
| Mercantile Bank | ██████████2171 | MR Cranberry LLC | c/o Timothy McGinn |
| NFS/Fidelity | ██████████272 | MR Cranberry LLC | |
| M&T Bank | ██████████6421 | MSFC Security Holdings LLC | |
| Mercantile Bank | ██████████9220 | NEI Capital LLC | |
| M&T Bank | ██████████5833 | Pacific Trust 02 | Operating |
| Mercantile Bank | ██████████9687 | Prime Vision Communication Mgmt Keys Cove LLC | c/o McGinn Smith & Co |
| Bank of Florida | ██████████976 | Prime Vision Communications LLC | |
| Mercantile Bank | ██████████9698 | Prime Vision Communications of Cutler Cay LLC | c/o McGinn Smith & Co |
| Mercantile Bank | ██████████9518 | Prime Vision Funding of Cutler Cove LLC | c/o McGinn Smith & Co |
| Mercantile Bank | ██████████9529 | Prime Vision Funding of Key Cove LLC | c/o McGinn Smith & Co |
| M&T Bank | ██████████5767 | RTC Trust 02 | Accum |
| M&T Bank | ██████████5775 | RTC Trust 02 | Operating |
| M&T Bank | ██████████3635 | SAI Trust 00 | |
| Charter One Bank | ██████████823-3 | SAI Trust 00 | |
| M&T Bank | ██████████8966 | SAI Trust 03 | Jr |
| M&T Bank | ██████████4620 | SAI Trust 03 | Sr |
| M&T Bank | ██████████7729 | Security Participation Trust I | |
| M&T Bank | ██████████9410 | Security Participation Trust II | Accum |
| M&T Bank | ██████████9288 | Security Participation Trust II | Operating |
| M&T Bank | ██████████3123 | Security Participation Trust III | Operating |
| M&T Bank | ██████████3115 | Security Participation Trust III | Accum |
| M&T Bank | ██████████5460 | Security Participation Trust IV | |
| Charter One Bank | ██████████023-6 | Security Participation Trust Oper | |
| M&T Bank | ██████████4492 | Seton Hall Associates | McGinn & Smith |
| NFS/Fidelity | ██████████208 | Smith, David L. | |
| M&T Bank | ██████████965 | Smith, David L. | |
| NFS/Fidelity | xxx-xx6777 | Smith, David L. | |
| NFS/Fidelity | xxx-xx4353 | Smith, David and Lynn | |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|-----------------|----------------|---|--|
| NFS/Fidelity | ██████████916 | Smith, Lynn A. | |
| NFS/Fidelity | ██████████912 | Smith, Lynn A. | |
| Bank of America | | Smith, Lynn A. | |
| JPMorganChase | ██████████ | Smith, Lynn A. | |
| Mercantile Bank | ██████████9507 | TDM Cable Funding LLC | c/o McGinn Smith & Co |
| Mercantile Bank | ██████████9573 | TDM Cable Funding LLC / TDM Cable Trust 06 | c/o McGinn Smith & Co |
| M&T Bank | ██████████4765 | TDM Cable Funding LLC TDM Verifier Trust 07 Operating | TDM Verifier Trust 07 Operating |
| M&T Bank | ██████████4500 | TDM Cable Funding LLC Trust 06 Account | Trust 06 Account |
| M&T Bank | ██████████5234 | TDM Luxury Cruise Trust 07 | |
| Mercantile Bank | ██████████2086 | TDM Luxury Cruise Trust 07 DTD 7/16/07 | McGinn Smith Capital Holdings Corp - TTEE |
| Mercantile Bank | ██████████437 | TDM Verifier Trust 07 | Escrow |
| Mercantile Bank | ██████████4216 | TDM Verifier Trust 07R | |
| M&T Bank | ██████████5738 | TDM Verifier Trust 08 | |
| Mercantile Bank | ██████████1030 | TDM Verifier Trust 08 DTD 12/11/07 | McGinn Smith Capital Holdings Corp - TTEE |
| Mercantile Bank | ██████████9132 | TDM Verifier Trust 08R DTD 12/11/07 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████6736 | TDM Verifier Trust 09 | |
| Mercantile Bank | ██████████4007 | TDM Verifier Trust 09 DTD 12/15/08 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████7064 | TDM Verifier Trust 11 | |
| M&T Bank | ██████████409 | TDM Verifier Trust 11 | |
| M&T Bank | ██████████7056 | TDMM Benchmark Trust 09 | |
| Mercantile Bank | ██████████9077 | TDMM Cable Funding LLC | |
| Mercantile Bank | ██████████4139 | TDMM Cable Jr Tr 09 DTD 1/16/09 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████6728 | TDMM Cable Jr Trust 09 | |
| Mercantile Bank | ██████████4150 | TDMM Cable Sr Tr 09 DTD 1/16/09 | McGinn Smith Capital Holdings Corp - TTEE |
| M&T Bank | ██████████5710 | TDMM Cable Sr Trust 09 | |
| M&T Bank | ██████████462 | Third Albany Income Notes | Escrow |
| NFS/Fidelity | ██████████884 | Third Albany Income Notes | |
| M&T Bank | ██████████9550 | Third Albany Income Notes | Operating |
| M&T Bank | ██████████8593 | Third Albany Income Notes | Alarm Accum |
| JPMorganChase | ██████████988 | Third Albany Income Notes | |

Exhibit B
Known Bank Accounts

| Institution | Account Number | Name of Account Holder | Account Name 2 |
|-----------------|-----------------|---|----------------|
| NFS/Fidelity | [REDACTED] 671 | Urbelis Thomas TTBE David L Smith & Lynn A Smith, Irrev Tr U/A 8/4/04 | |
| Mercantile Bank | [REDACTED] 2022 | White Glove Cruises LLC | |
| Mercantile Bank | [REDACTED] 3201 | White Glove Cruises LLC | |
| Mercantile Bank | [REDACTED] 2231 | White Glove Cruises LLC | |
| Mercantile Bank | [REDACTED] 2759 | White Glove Cruises LLC | |