

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

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, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

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, :

Intervenor. :

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**NOTICE OF SEVENTH INTERIM APPLICATION OF
CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR APPROVAL OF FEES**

PLEASE TAKE NOTICE that upon the Seventh Interim Application of

Chiampou Travis Besaw & Kershner LLP (“Chiampou”) for Approval of Fees (“Application”),

Phillips Lytle LLP as counsel to William J. Brown, Receiver, on behalf of the Application of Chiampou will move before the Hon. Christian F. Hummel, United States Magistrate Judge, United States District Court for the Northern District of New York, James T. Foley U.S. Courthouse, 445 Broadway, Room 441, Albany, New York 12207, on **September 21, 2017 at 9:30 a.m.**, seeking an Order approving the Application of Chiampou for interim compensation and reimbursement of expenses in connection with accounting, tax and consulting services performed for William J. Brown, as Receiver for the McGinn Smith Entities in this action. No oral argument is requested.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief requested in the Application must be made in writing in accordance with the Federal Rules of Civil Procedure and the Local Rules for the United States District Court for the Northern District of New York.

Dated: Buffalo, New York
August 16, 2017

PHILLIPS LYTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

One Canalside
125 Main Street
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #01-3058726.1

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FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
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Defendants,

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NANCY MCGINN,

Relief Defendants. and

GEOFFREY R. SMITH, Trustee of the
David L. and Lynn A. Smith Irrevocable
Trust U/A 8/04/04,

Intervenor.

-----X

**SEVENTH INTERIM APPLICATION OF CHIAMPOU TRAVIS BESAW
& KERSHNER LLP FOR APPROVAL OF FEES**

Chiampou Travis Besaw & Kershner LLP (“Chiampou”), accountants for William J. Brown, as Receiver, submits this application (“Application”) for an order approving interim fees pursuant to Section XIV of this Court’s Preliminary Injunction Order (Docket No. 96) for the 18-month period from October 2, 2016 through April 18, 2017 (“Application Period”). In support of this Application, Chiampou respectfully represents:

1. The Securities and Exchange Commission (“SEC”) commenced an action against McGinn Smith & Co., Inc., et al. in the United States District Court for the Northern District of New York on April 20, 2010 wherein William J. Brown, Esq. was appointed as

temporary Receiver for certain of the defendants and other entities in the action (“Receiver”) (Docket No. 5). The SEC’s Complaint was subsequently amended (Docket No. 100), and the Preliminary Injunction Order was entered on July 22, 2010 appointing William J. Brown as the permanent Receiver.

2. Prior to the Petition Date, Chiampou did not provide accounting or tax services to McGinn Smith. Chiampou was selected by the Receiver following due diligence and interviews with several accounting and tax preparation firms.

3. Based on Chiampou’s expertise and the Declaration of Stephen R. Brady dated August 15, 2017, a copy of which is attached to this Application as **Exhibit A**, Chiampou was retained by the Receiver to provide primarily tax but also some minimal accounting and consulting services on behalf of the Receiver.

4. Specifically, Chiampou was retained to prepare the necessary tax and information returns needed to be filed by the Receivership which included not only pre-receivership periods for which no returns had been filed but also all post-Receivership periods.

5. Chiampou commenced its post-petition services to the Receiver in May 2010 in connection with advice on accounting and bank account procedures and thereafter has worked preparing 2016 tax returns throughout the Application Period. During the Application Period, Chiampou has prepared 26 federal returns and 44 state returns.

6. All services for which compensation is sought herein were rendered by Chiampou to the Receiver solely in connection with this action and not on behalf of the creditors, individual equity holders or other person.

7. Prior to the filing of this Application, Chiampou made first, second, third, fourth, fifth and sixth interim applications for compensation and expense reimbursement for professional services provided in conjunction with services provided to the Receiver in the above referenced action. Orders were entered on May 16, 2011 approving the first interim fee application of Chiampou in the amount of \$56,949.02, on December 27, 2011 approving the

second interim fee application of Chiampou in the amount of \$29,885.37, on August 22, 2012 approving the third interim fee application of Chiampou in the amount of \$57,339.23, on October 2, 2013 approving the fourth interim fee application of Chiampou in the amount of \$70,351.23, on January 5, 2016 approving the fifth interim fee application of Chiampou in the amount of \$109,947.90, and on November 28, 2016 approving the sixth interim fee application of Chiampou in the amount of \$16,828.39.

8. During the Application Period, Chiampou received no payment or promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with this action, and there is no agreement or understanding between Chiampou and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in this action.

9. Chiampou performed its responsibilities in a cost-effective manner commensurate with providing the high quality professional advice required by the Receiver.

10. Chiampou's professional fees and expenses are broken down into monthly invoices summarized as follows and which are set forth by day, professional, and task as evidenced in attached **Exhibit B**.

<u><i>Invoice #</i></u>	<u><i>Invoice Date</i></u>	<u><i>Period Covered</i></u>	<u><i>Amount</i></u>
10402143	5/4/2017	10/2/16 - 12/31/2016	\$ 5,968.26
10402589	5/24/2017	1/1/2017 - 4/18/2017	\$10,117.77
		TOTAL	<u>\$16,086.03</u>

11. During the Application Period, Chiampou provided the following services:

a) Prepared the following tax returns and extension requests:

Corporate entities:

- Four 2016 corporate returns

Partnerships/LLC's:

- Thirty 2016 partnership returns

Trusts:

- Thirty-six 2016 trust returns

b) Reviewed and replied to tax notices; and

c) Calculated the tax basis for partnership interests sold.

12. Chiampou maintains records of the time expended by person as well as the actual out-of-pocket expenses incurred. Chiampou prepared and rendered this fee application describing activities performed by day by professional.

13. Upon Chiampou's knowledge and belief, the compensation sought for approval herein is commensurate with the customary compensation charged by comparably skilled accountants. The hourly fees charged to clients are dependent upon the experience of the individuals assigned to the engagement.

14. The amounts requested by Chiampou are fair and reasonable given: (a) the complexity of the matters; (b) the actual time expended; (c) the nature and extent of services rendered; and (d) the value of such services.

15. Chiampou believes this request for compensation is justified given the complexity of this case and the commensurate value of Chiampou's professional fees for the Application Period. Phillips Lytle has provided the SEC with a copy of this Application.

16. Chiampou accordingly makes this Application to the Court for compensation.

NOTICE

17. Notice of this Fee Application is being served on the SEC and all parties who have filed a Notice of Appearance in this action. Additionally, it has been posted on the Receiver's website (*www.mcginnsmithreceiver.com*) for all investors and creditors to see. The Receiver submits that no other or further notice need be given.

WHEREFORE, Chiampou respectfully requests compensation of \$16,086.03 for fees during the Application Period, and for such other and further relief as is proper.

Dated: August 15, 2017

CHIAMPOU TRAVIS BESAW & KERSHNER LLP

By /s/ Stephen R. Brady
Stephen R. Brady
45 Bryant Woods North
Amherst, New York 14228
Telephone No. (716) 630-2400

Dated: August 16, 2017

PHILLIPS LYTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

One Canalside
125 Main Street
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #01-3058730.1

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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TIMOTHY M. McGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

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, :

Intervenor. :

-----X

**DECLARATION OF STEPHEN R. BRADY IN SUPPORT OF SEVENTH INTERIM
APPLICATION OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR ALLOWANCE OF COMPENSATION**

Pursuant to 28 U.S.C. § 1746, Stephen R. Brady declares, under penalty of
perjury, as follows:

1. I am a partner with the accounting and consulting firm of Chiampou Travis Besaw & Kershner LLP (“Chiampou”).

2. I make this declaration in support of the Seventh Interim Application of Chiampou for Allowance of Compensation (“Application”) in connection with Chiampou’s services for the Receiver in this action.

3. I have reviewed the Application and, to the best of my knowledge, information and belief, the facts set forth therein are true and correct.

4. The billing rates being charged by Chiampou in connection with the Application are those which were customarily charged by Chiampou during the time periods in question and are comparable to those charged by other firms of comparable size and experience in this geographic area for the prosecution of matters similar to this action.

5. The compensation and reimbursement of expenses (“Interim Compensation”) for which allowance is sought by Chiampou is reasonable and is sought for actual and necessary services rendered by Chiampou, together with actual and necessary expenses advanced by Chiampou, on behalf of the Receivership entities.

6. The Interim Compensation sought by Chiampou is based upon the nature, the extent and the value of the services rendered. These matters are detailed more particularly in the time itemizations attached to the Application as Exhibit B.

7. Chiampou believes it is entitled to Interim Compensation based on the considerable expenditures of Chiampou’s resources incurred since the onset of its engagement.

8. Chiampou has no agreement with any other person or entity for the sharing of compensation to be received for accounting or other services rendered in this action,

except as such compensation may be shared by and among the accountants and consultants of Chiampou.

9. Chiampou respectfully requests that this Court authorize the allowance of the Interim Compensation sought pursuant to the Application in the amount of \$16,086.03.

Dated: August 15, 2017

/s/ Stephen R. Brady
Stephen R. Brady

Doc #01-3058732.1

Exhibit B



McGinn, Smith & Co Inc
Attn: Mr. William Brown
One Canalside
125 Main Street
Buffalo, NY 14203-2887

Invoice No. 10402143
Date 5/4/2017
Client No. 7148.0

Invoice

1021105, 1021106, 1021107, 1021108

For professional services rendered from October 2, 2016 through December 31, 2016 per detailed attachment 5,968.26

BALANCE DUE \$5,968.26

Payable when rendered. Make checks payable to Chiam pou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

MCGINN SMITH INVOICE SUMMARY FROM ATTACHED DETAIL

1	Pime Vision Facilities of Cutler Cay LLC	\$ 2,705.02
2	Pime Vision Communications of Keys Cove LLC	\$ 1,068.00
3	Pime Vision Facilities of Keys Cove LLC	\$ 2,654.97
4	Pime Vision Communications of Cutler Cay LLC	<u>\$ 1,032.34</u>
		\$ 7,460.33
	Discounted Rate	80%
	Amount Due	<u>\$ 5,968.26</u>

DETAILED SPECIFICATION

TEXT	QTY.	UNIT PRICE	PRICE
Prime Vision Facilities of Cutler Cay LLC			
Ornowski, Amanda: 11/4/2016; go over project to be completed with Denisha	0.50	130.00	65.00
Carswell, Denisha: 11/11/2016; PVFCC - updates to 2008 tax return. Added disclosure statement and form 8275.	3.25	120.00	389.98
11/16/2016; Updated 2009 return for disclosure and changes from 2008	0.50	120.00	60.00
11/17/2016; Preparation of 2010 - revision to JE's for depreciation and changes from PY	2.50	120.00	300.03
11/18/2016; Prep disclosure statement for 2010	0.20	120.00	24.00
11/21/2016; updated depreciation, revised TB and return	3.20	120.00	383.99
11/22/2016; 2011 depreciation updates - disclosure prep	2.60	120.00	311.99
11/23/2016; Research related to depreciation; updates to return per regs related to switching to S/L	2.50	120.00	300.03
11/28/2016; Preparation of 2012 return, revisions for financial statement changes, gain calc and depreciation	1.75	120.00	210.00
11/29/2016	0.50	120.00	60.00
11/30/2016; Preparation of 2012 returns, updating capital gains calc and depreciation	4.00	120.00	480.00
12/1/2016; Finalizing 2012 returns and routing in XCM for review	0.75	120.00	90.00
Tax Processing Fee	1.00	30.00	30.00
Prime Vision Facilities of Cutler Cay LLC Total			2,705.02

Prime Vision Communications of Keys Cove LLC

Carswell, Denisha: 11/16/2016; Updated return with Disclosure form 8275 and revised depreciation entry in TB and schedule	2.00	120.00	240.01
11/16/2016; Updated 2009 return for disclosure and changes from 2008	0.50	120.00	60.00
11/17/2016; Preparation of 2010 - revision to JE's for depreciation and changes from PY	1.50	120.00	180.00
11/18/2016; Prep disclosure statement for 2010	0.20	120.00	24.00
11/21/2016; printed return and added 8275 disclosure	0.50	120.00	60.00
11/22/2016; updates and reprint	0.50	120.00	60.00
11/23/2016; reprint to pdf	0.20	120.00	24.00
11/28/2016; Prep of disclosure form and statement	3.00	120.00	359.99
12/1/2016; Finalizing 2012 returns and routing in XCM for review	0.25	120.00	30.00
Tax Processing Fee	1.00	30.00	30.00
Prime Vision Communications of Keys Cove LLCTotal			1,068.00

Prime Vision Facilities of Keys Cove LLC

Ornowski, Amanda: 11/4/2016; go over project to be completed with Denisha	0.50	130.00	65.00
Carswell, Denisha: 11/15/2016; Prep of PVFKC tax return for 2008	2.00	120.00	240.01

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Keishner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

TEXT	QTY.	UNIT PRICE	PRICE
11/16/2016; Updated 2009 return for disclosure and changes from 2008	1.00	120.00	120.00
11/17/2016; Preparation of 2010 - revision to JE's for depreciation and changes from PY	2.50	120.00	299.98
11/21/2016; updated depreciation, revised TB and return	3.00	120.00	360.00
11/22/2016; 2011 depreciation updates - disclosure prep	2.80	120.00	336.00
11/23/2016; Research related to depreciation; updates to return per regs related to switching to S/L	2.50	120.00	299.99
11/28/2016; Preparation of 2012 return, revisions for financial statement changes, gain calc and depreciation	1.78	120.00	213.99
11/29/2016	1.00	120.00	120.00
11/30/2016; Preparation of 2012 returns, updating capital gains calc and depreciation	4.00	120.00	480.00
12/1/2016; Finalizing 2012 returns and routing in XCM for review	0.75	120.00	90.00
Tax Processing Fee	1.00	30.00	30.00
Prime Vision Facilities of Keys Cove LLC Total			2,654.97
Prime Vision Communications of Cutler Cay LLC			
Ornowski, Amanda:			
11/2/2016; review binder and misc doc's to determine work remaining on project	1.83	130.00	238.33
Carswell, Denisha:			
11/11/2016; PVCCC - updates to 2008 tax return, disclosure statement and 8275	2.00	120.00	239.99
11/16/2016; Updated 2009 return for disclosure and changes in 2008	1.00	120.00	120.01
11/17/2016; Preparation of 2010 - revision to JE's for depreciation and changes from PY	1.50	120.00	180.00
11/18/2016; Prep of cover letter and disclosure statement for 2010	0.12	120.00	14.00
11/21/2016; printed return and added 8275 disclosure	0.60	120.00	72.00
11/22/2016; updates and reprint	0.40	120.00	48.00
11/23/2016; reprint to pdf	0.20	120.00	24.00
11/28/2016; Prep of disclosure form and statement	0.30	120.00	36.00
12/1/2016; Finalizing 2012 returns and routing in XCM for review	0.25	120.00	30.01
Tax Processing Fee	1.00	30.00	30.00
Prime Vision Communications of Cutler Cay LLC Total			1,032.34

Payable when rendered. Make checks payable to Chlampou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

Rec'd 6/10/17
WP



McGinn Smith & Co., Inc.

Attn: Mr. William J. Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203

Invoice No. 10402589
Date 5/24/2017
Client No. 7148.0

Invoice

For professional services rendered from January 1, 2017 through
April 18, 2017 per detailed attachment

10,117.77

BALANCE DUE

\$10,117.77

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 1/1/17 - 4/18/17

<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
McGinn Smith & Co Inc	5.60	601.00
McGinn Smith Capital Holdings Corp	4.12	361.50
Transaction Funding Corp	4.07	351.75
M&S Partners	7.30	609.75
McGinn Smith Holdings LLC	19.48	1923.00
Alarm Trading LLC	4.92	582.33
McGinn Smith Firstline Funding	5.30	485.25
McGinn Smith Funding LLC	0.42	52.50
Mr. Cranberry LLC	7.33	682.50
MSFC Security Holdings LLC	3.18	283.50
Seton Hall Associates	4.97	468.75
74 State Capital, LP	1.50	170.00
TDM Cable Funding LLC	1.50	82.50
TDMM Cable Funding LLC	2.40	192.00
FirstLine Sr. Trust 07	2.77	198.83
FirstLine Sr Trust 07 Series B	2.47	162.83
FirstLine Trust 07	2.77	198.83
FirstLine Trust 07 Series B	2.37	150.83
Fortress Trust 08	2.47	162.83
Integrated Excellence Jr. Trust 08	2.47	162.83
Integrated Excellence Sr. Trust 08	2.47	162.83
Pacific Trust 02	2.45	160.58
TDM Cable Trust 06	2.45	160.58
TDM Luxury Cruise Trust 07	2.45	160.58
TDM Verifier Trust 07	2.45	160.58
TDM Verifier Trust 07R	2.45	160.58
TDM Verifier Trust 08	2.45	160.58
TDM Verifier Trust 09	2.45	160.58
TDM Verifier Trust 11	2.35	148.58
TDMM Benchmark Trust 09	2.45	160.58
TDMM Cable Sr. Trust 09	2.75	196.58
TDMM Cable Jr. Trust 09	2.75	196.58
Alarm Trading Corp	0.70	84.00
107th Associates LLC	0.08	7.50
Cruise Charter Ventures	0.08	7.50
First Advisory Income Notes LLC	0.08	7.50
First Excelsior Income Notes LLC	0.08	7.50
First Indep. Income Notes LLC	0.08	7.50
Firstline Funding	0.17	22.50
IP Investors	1.42	78.75
McGinn Smith Advisors LLC	0.08	7.50
NEI Capital LLC	0.08	7.50
Third Albany Income Note LLC	0.08	7.50

INVOICE TOTAL**10,117.77****See detailed time description per attached WIP Detail**

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
McGinn Smith & Co Inc			
Andrews, Jill: 1/30/2017; review 1120	1.20	120.00	144.00
Ornowski, Amanda: 3/18/2017; review return, analysis of T Livingston bad debt expense	0.75	135.00	101.25
3/19/2017; prep extension per Brian Shea	0.25	135.00	33.75
Telaak, Kelly: 1/23/2017; prepare return	2.00	90.00	180.00
Brady, Stephen R.: 5/3/2017; emails w Brian & Bill re distributions to investors; from which entity[s]; debt cancellation impact, etc.	0.40	280.00	112.00
Tax Processing Fee	1.00	30.00	30.00
McGinn Smith & Co Inc Total	5.60		601.00
McGinn Smith Capital Holdings Corp			
Andrews, Jill: 1/18/2017; review 1120	0.70	120.00	84.00
Ornowski, Amanda: 3/18/2017; review return	0.50	135.00	67.50
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly: 1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare return	0.75	90.00	67.50
Tax Processing Fee	1.00	30.00	30.00
McGinn Smith Capital Holdings Corp Total	4.12		361.50
Transaction Funding Corp			
Andrews, Jill: 1/18/2017; review 1120	0.90	120.00	108.00
Ornowski, Amanda: 3/18/2017; review return	0.25	135.00	33.75
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly: 1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare return	0.75	90.00	67.50
Tax Processing Fee	1.00	30.00	30.00
Transaction Funding Corp Total	4.07		351.75

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
M&S Partners			
Andrews, Jill:			
1/19/2017; review 1065	0.80	120.00	96.00
1/20/2017; review 1065	0.50	120.00	60.00
Ornowski, Amanda:			
3/6/2017; review return	0.50	135.00	67.50
Telaak, Kelly:			
1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare return	0.75	90.00	67.50
1/18/2017; prepare IT-204-LLs	1.00	90.00	90.00
1/20/2017; make changes for Jill	0.50	90.00	45.00
Cousins, Jessica:			
3/7/2017; review IT-204-LLs	0.17	135.00	22.50
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Tax Processing Fee	1.00	30.00	30.00
Tax Processing Fee - IT-204-LL	1.00	30.00	30.00
M&S Partners Total	7.30		609.75
McGinn Smith Holdings LLC			
Andrews, Jill:			
2/3/2017; review 1065	1.80	120.00	216.00
2/6/2017; review 1065	0.90	120.00	108.00
2/7/2017; review 1065	1.70	120.00	204.00
Ornowski, Amanda:			
3/7/2017; extension	0.33	135.00	45.00
Telaak, Kelly:			
1/11/2017; prepare return	1.00	90.00	90.00
1/16/2017; prepare return	0.67	90.00	60.00
1/17/2017; prepare IT-204-LL's	1.00	90.00	90.00
1/26/2017; prepare return	4.75	90.00	427.50
1/27/2017; prepare return	4.00	90.00	360.00
2/7/2017; make changes for Jill	0.50	90.00	45.00
Cousins, Jessica:			
1/18/2017; set up IT-204-LL's	0.25	135.00	33.75
2/8/2017; set up IT-204-LL's	0.25	135.00	33.75
3/7/2017; review IT-204-LLs	0.75	135.00	101.25
3/7/2017; review IT-204-LLs	0.58	135.00	78.75
Tax Processing Fee	1.00	30.00	30.00
McGinn Smith Holdings LLC Total	19.48		1923.00

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
Alarm Trading LLC			
Andrews, Jill:			
1/3/2017; set up Kelly T to prep, forward her emails and move to be prepared in XCM	1.70	120.00	204.00
1/11/2017; review 1099	0.40	120.00	48.00
1/23/2017; check NYS in prosystem, update T drive	0.10	120.00	12.00
1/26/2017; check status of various returns to finish review	0.60	120.00	72.00
1/31/2017; look for new e-file requirements to send Bill Brown	0.50	120.00	60.00
2/1/2017; look for info for Bill Brown from IRS re: SS# to e-file	0.80	120.00	96.00
3/1/2017; save various 1099's from Brian to binders	0.30	120.00	36.00
Telaak, Kelly:			
1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
Treiber, Kate:			
1/9/2017; prepare 1099s	0.33	99.99	33.33
Gross, Lynne:			
1/11/2017; sign and mail/email	0.05	135.00	6.75
1/19/2017; upload to IRS/update list/print IRS Name form	0.05	135.00	6.75
Alarm Trading LLC Total	4.92		582.33
McGinn Smith Firstline Funding			
Andrews, Jill:			
1/17/2017; review 1065	1.50	120.00	180.00
1/18/2017; review 1065 updates	0.10	120.00	12.00
Ornowski, Amanda:			
3/7/2017; check assembly, upload to portal, prep for delivery, email status update	0.45	135.00	60.75
Telaak, Kelly:			
1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare return	0.75	90.00	67.50
1/18/2017; make changes for Jill	0.50	90.00	45.00
Tax Processing Fee	1.00	30.00	30.00
McGinn Smith Firstline Funding Total	5.30		485.25
McGinn Smith Funding LLC			
Telaak, Kelly:			
1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
Ornowski, Amanda:			
3/6/2017; review return	0.33	135.00	45.00
McGinn Smith Funding LLC Total	0.42		52.50

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
Mr. Cranberry LLC			
Andrews, Jill:			
1/30/2017; start review of 1065; emailed questions to Brian Shea	0.60	120.00	72.00
2/3/2017; review 1065	0.40	120.00	48.00
Ornowski, Amanda:			
2/24/2017; review return and complete preassembly. Upload to portal.	0.75	135.00	101.25
3/6/2017; check e-filing status	0.25	135.00	33.75
Telaak, Kelly:			
1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare IT-204-LLs	0.75	90.00	67.50
1/27/2017; make changes for Jill	1.75	90.00	157.50
1/31/2017; make changes for Jill	0.67	90.00	60.00
Cousins, Jessica:			
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Tax Processing Fee	1.00	30.00	30.00
Mr. Cranberry LLC Total	7.33		682.50
MSFC Security Holdings LLC			
Andrews, Jill:			
1/11/2017; update T drive, send info to Kelly	0.20	120.00	24.00
1/18/2017; review 1065	0.80	120.00	96.00
Ornowski, Amanda:			
3/6/2017; review return	0.25	135.00	33.75
3/7/2017; check assembly, upload to portal, prep for delivery	0.18	135.00	24.75
Cousins, Jessica:			
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Telaak, Kelly:			
1/10/2017; prepare return	0.50	90.00	45.00
1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
MSFC Security Holdings LLC Total	3.18		283.50
Seton Hall Associates			
Andrews, Jill:			
1/18/2017; review 1065	1.20	120.00	144.00
Ornowski, Amanda:			
2/15/2017; send K-1 drafts to Brian Shea for investors	0.67	135.00	90.00
3/6/2017; review return	0.17	135.00	22.50

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
3/7/2017; check assembly, upload to portal, prep for delivery	0.18	135.00	24.75
Telaak, Kelly:			
1/9/2017; prepare return	1.00	90.00	90.00
1/10/2017; prepare return	0.75	90.00	67.50
Tax Processing Fee	1.00	30.00	30.00
Seton Hall Associates Total	<u>4.97</u>		<u>468.75</u>
74 State Capital, LP			
Brady, Stephen R.:			
2/6/2017; IRS SSN for Bill Brown issue	0.30	280.00	84.00
2/24/2017; email f/u w/ Bill re efile vs paper file and EIN v SSN	0.20	280.00	56.00
Tax Processing Fee	1.00	30.00	30.00
74 State Capital LP Total	<u>1.50</u>		<u>170.00</u>
TDM Cable Funding LLC			
Telaak, Kelly:			
1/16/2017; prepare return	0.17	90.00	15.00
1/18/2017; prepare IT-204-LL	0.17	90.00	15.00
Cousins, Jessica:			
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Tax Processing Fee	1.00	30.00	30.00
TDM Cable Funding LLC Total	<u>1.50</u>		<u>82.50</u>
TDMM Cable Funding LLC			
Andrews, Jill:			
1/18/2017; review 1065	0.30	120.00	36.00
Ornowski, Amanda:			
3/6/2017; review return	0.25	135.00	33.75
3/7/2017; check assembly, upload to portal, prep for delivery	0.18	135.00	24.75
Telaak, Kelly:			
1/16/2017; prepare return	0.50	90.00	45.00
Cousins, Jessica:			
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Tax Processing Fee	1.00	30.00	30.00
TDMM Cable Funding LLC Total	<u>2.40</u>		<u>192.00</u>

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
FirstLine Sr. Trust 07			
Andrews, Jill:			
1/5/2017; review 1041	0.40	120.00	48.00
1/12/2017; review 1041	0.20	120.00	24.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
FirstLine Sr. Trust 07 Total	<u>2.77</u>		<u>198.83</u>
FirstLine Sr Trust 07 Series B			
Andrews, Jill:			
1/5/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
FirstLine Sr Trust 07 Series B Total	<u>2.47</u>		<u>162.83</u>
FirstLine Trust 07			
Andrews, Jill:			
1/5/2017; review 1041	0.30	120.00	36.00
1/12/2017; review 1041	0.20	120.00	24.00
1/16/2017; review changes to 1041	0.10	120.00	12.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
FirstLine Trust 07 Total	<u>2.77</u>		<u>198.83</u>

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
FirstLine Trust 07 Series B			
Andrews, Jill: 1/9/2017; review 1041	0.30	120.00	36.00
Ornowski, Amanda: 3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
FirstLine Trust 07 Series B Total	2.37		150.83
Fortress Trust 08			
Andrews, Jill: 1/5/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda: 3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
Fortress Trust 08 Total	2.47		162.83
Integrated Excellence Jr. Trust 08			
Andrews, Jill: 1/5/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda: 3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
Integrated Excellence Jr. Trust 08 Total	2.47		162.83
Integrated Excellence Sr. Trust 08			
Andrews, Jill: 1/5/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
Ornowski, Amanda: 3/18/2017; review return, sign & upload to portal	0.40	135.00	54.00
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
Integrated Excellence Sr. Trust 08 Total	<u>2.47</u>		<u>162.83</u>

Pacific Trust 02

Andrews, Jill: 1/5/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda: 3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
Pacific Trust 02 Total	<u>2.45</u>		<u>160.58</u>

TDM Cable Trust 06

Andrews, Jill: 1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda: 3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly: 1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Cable Trust 06 Total	<u>2.45</u>		<u>160.58</u>

TDM Luxury Cruise Trust 07

Andrews, Jill: 1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda: 3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Luxury Cruise Trust 07 Total	2.45		160.58
TDM Verifier Trust 07			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 07 Total	2.45		160.58
TDM Verifier Trust 07R			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 07R Total	2.45		160.58
TDM Verifier Trust 08			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 08 Total	<u>2.45</u>		<u>160.58</u>
TDM Verifier Trust 09			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/3/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 09 Total	<u>2.45</u>		<u>160.58</u>
TDM Verifier Trust 11			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/4/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 11 Total	<u>2.35</u>		<u>148.58</u>
TDMM Benchmark Trust 09			
Andrews, Jill:			
1/9/2017; review 1041	0.30	120.00	36.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/4/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	
		Billing Price	Total
Tax Processing Fee	1.00	30.00	30.00
TDMM Benchmark Trust 09 Total	<u>2.45</u>		<u>160.58</u>
TDMM Cable Sr. Trust 09			
Andrews, Jill:			
1/9/2017; review 1041	0.40	120.00	48.00
1/12/2017; review 1041	0.20	120.00	24.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/4/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDMM Cable Sr. Trust 09 Total	<u>2.75</u>		<u>196.58</u>
TDMM Cable Jr. Trust 09			
Andrews, Jill:			
1/9/2017; review 1041	0.40	120.00	48.00
1/12/2017; review 1041	0.20	120.00	24.00
1/31/2017; review 1041 after ny update	0.10	120.00	12.00
Ornowski, Amanda:			
3/18/2017; review return	0.22	135.00	29.25
3/20/2017; sign returns, upload to portal, mail to client	0.17	135.00	22.50
Telaak, Kelly:			
1/4/2017; prepare return	0.58	39.99	23.33
1/30/2017; make changes for Jill	0.08	90.00	7.50
Tax Processing Fee	1.00	30.00	30.00
TDMM Cable Jr. Trust 09 Total	<u>2.75</u>		<u>196.58</u>
Alarm Trading Corp			
Andrews, Jill:			
1/16/2017; update T drive info, send to client	0.40	120.00	48.00
1/18/2017; update T drive	0.20	120.00	24.00
1/19/2017; update T drive	0.10	120.00	12.00
Alarm Trading Corp Total	<u>0.70</u>		<u>84.00</u>
107th Associates LLC			
Telaak, Kelly:			
1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
107th Associates LLC Total	<u>0.08</u>		<u>7.50</u>

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
Cruise Charter Ventures			
Telaak, Kelly: 1/18/2017; prepare return	0.08	90.00	7.50
Cruise Charter Ventures Total	0.08		7.50
First Advisory Income Notes LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
First Advisory Income Notes LLC Total	0.08		7.50
First Excelsior Income Notes LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
First Excelsior Income Notes LLC Total	0.08		7.50
First Indep. Income Notes LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
First Indep. Income Notes LLC Total	0.08		7.50
Firstline Funding			
Cousins, Jessica: 3/7/2017; review IT-204-LLs	0.08	135.00	11.25
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Firstline Funding Total	0.17		22.50
IP Investors			
Cousins, Jessica: 3/7/2017; review IT-204-LLs	0.17	135.00	22.50
3/7/2017; review IT-204-LLs	0.08	135.00	11.25
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.17	90.00	15.00
Tax Processing Fee - IT-204-LL	1.00	30.00	30.00
IP Investors Total	1.42		78.75
McGinn Smith Advisors LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
McGinn Smith Advisors LLC Total	0.08		7.50

McGinn Smith - WIP Detail 1/1/17 - 4/18/17

Description	Hours	Billing Price	Billing Price Total
NEI Capital LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
NEI Capital LLC Total	0.08		7.50
Third Albany Income Note LLC			
Telaak, Kelly: 1/18/2017; prepare IT-204-LL	0.08	90.00	7.50
Third Albany Income Note LLC Total	0.08		7.50
 INVOICE TOTAL			10,117.77

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

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, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

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, :

Intervenor. :

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**ORDER APPROVING SEVENTH INTERIM APPLICATION
OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR APPROVAL OF FEES**

Upon the Application of Chiampou Travis Besaw & Kershner LLP (“Chiampou”) for Approval of the Seventh Interim Application for Fees dated August 16, 2017 (“Application”) for an order approving accountant’s fees and expenses; and notice of the Application having been given to the Securities and Exchange Commission and all parties who have filed a Notice of

Appearance in this action and other parties in interest via the Receiver's website, which notice is deemed good and sufficient notice; and the Court having determined that sufficient cause exists; it is therefore

ORDERED, that the Application is approved such that compensation for services rendered between October 2, 2016 and April 18, 2017 in the amount of \$16,086.03 is allowed as an interim allowance, and it is further

ORDERED, that the Receiver is authorized and directed to pay the amounts as allowed pursuant to this Order.

Dated: _____, 2017

Hon. Christian F. Hummel
United States Magistrate Judge

Doc #01-3058733.1

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

Case No. 1:10-CV-457
(GLS/CFH)

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, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

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,

Intervenor.

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CERTIFICATE OF SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on August 21, 2017, a true and correct copy of the Seventh Interim Application of Chaimpou Travis Besaw & Kershner LLP for Approval of Fees (“Chiam pou Seventh Fee Application”) was caused to be served by e-mail upon all parties who receive electronic notice in this case pursuant to the Court’s ECF filing system, and by First Class Mail to the parties indicated below:

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And, I hereby certify that on August 21, 2017, I mailed, via first class mail using the United States Postal Service, a copy of the Chiampou Seventh Fee Application to the individuals listed below:

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Dated: August 21, 2017

/s/ Karen M. Ludlow

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Doc #01-3058793.1