

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 FILING OF TWENTY-FOURTH PAYMENT SCHEDULE
OF FIRST INVESTOR DISTRIBUTION
(Collateral Recovery Investors)**

PLEASE TAKE NOTICE that on January 26, 2018, William J. Brown, as Receiver, filed the attached McGinn, Smith & Co. Inc. - Twenty-Fourth Payment Schedule of Investor Distributions (Collateral Recovery Investors), pursuant to the Approved Plan of Distribution of Estate Assets.

In accordance with the Plan, Payment Schedules of Investor Distributions (Collateral Recovery Investors) will continue to be filed on a rolling basis. The attached Payment Schedule reports the claim numbers and amount to be paid as a first distribution to the holders of the listed claim numbers (who have received collateral recoveries), which amount has been rounded to the nearest whole dollar in accordance with Section 12 of the Plan.

Dated: January 26, 2018

PHILLIPS LYTTLE LLP

By /s/ William J. Brown
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Doc #01-3037018.24

McGinn Smith & Co. Inc. - Twenty-Fourth Payment Schedule of Investor Distributions (Collateral Recovery Investors)

January 26, 2018

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
4162A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	<i>See amount below</i>
4163A	FEIN Secured Senior Notes	\$ 41,397.91	<i>See amount below</i>
4164A	TAIN Secured Senior Notes	\$ 54,559.72	<i>See amount below</i>
4165A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 60,000.00	(\$725.56)
4389P	TDMM Cable Sr. Trust 09 9%	\$ 54,552.82	(\$145.00)
4477A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 19,839.22	<i>See amount below</i>
4478A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 25,000.00	\$ 358.59
4602A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 100,000.00	<i>See amount below</i>
4603A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 133,000.00	<i>See amount below</i>
4604A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 23,000.00	<i>See amount below</i>
4605A	FAIN Secured Senior Subordinated Notes	\$ 50,000.00	<i>See amount below</i>
4606A	FAIN Secured Senior Subordinated Notes	\$ 75,000.00	<i>See amount below</i>
4607A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 50,000.00	<i>See amount below</i>
4608A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 50,000.00	<i>See amount below</i>
4609A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 158,713.80	<i>See amount below</i>
4610A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 35,000.00	<i>See amount below</i>
4611A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 150,000.00	<i>See amount below</i>

* If the Amount of First Distribution is a negative number indicated by (\$xxx) in parenthesis, then the negative amount will be a further charge when second or later distributions are made.

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
4612A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 300,000.00	\$ 35,256.56
4659A	TAIN Secured Junior Notes Due 12/15/2009	\$ 28,000.00	(\$1,007.52)
4660A	McGinn, Smith Transaction Funding Corp.	\$ 30,000.00	See amount below
4661A	TAIN Secured Junior Notes Due 12/15/2009	\$ 40,000.00	\$ 3,192.48
4951A	Firstline Trust 07 11% Junior Contract Certificates Due 05/01/12	\$ 448,855.00	See amount below
4952A	McGinn, Smith Transaction Funding Corp.	\$1,000,000.00	See amount below
4953A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 250,000.00	See amount below
4954A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 90,237.50	See amount below
4955A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 476,992.50	See amount below
4956A	TDMM Benchmark Trust 09 8%	\$ 25,000.00	See amount below
4957A	TDMM Benchmark Trust 09 10%	\$ 50,000.00	See amount below
4958A	TDMM Benchmark Trust 09 11%	\$ 75,000.00	See amount below
4959A	TDMM Benchmark Trust 09 12%	\$ 100,000.00	See amount below
4960A	TDMM Benchmark Trust 09 9%	\$ 50,000.00	See amount below
4961A	FIIN Secured Senior Notes	\$ 454,664.29	(\$80,188.41)
5042A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 45,000.00	\$ 527.65
5043A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 10,000.00	See amount below
5044A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	See amount below
5045A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	See amount below
5046A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 34,000.00	See amount below
5047A	FAIN Secured Senior Subordinated Notes	\$ 15,000.00	\$ 1,278.10
5049A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 55,000.00	See amount below
5050A	FAIN Secured Senior Subordinated Notes	\$ 55,000.00	\$ 1,289.82

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<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
5139A	FAIN Secured Senior Notes	\$ 78,196.05	See amount below
5140A	TAIN Secured Senior Notes	\$ 90,932.86	See amount below
5141A	FIIN Secured Senior Notes	\$ 18,186.57	See amount below
5142A	FIIN Secured Senior Notes	\$ 90,932.86	See amount below
5143A	FAIN Secured Senior Notes	\$ 363,381.66	See amount below
5144A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 60,000.00	See amount below
5145A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 155,000.00	(\$18,370.26)
5266A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 25,000.00	See amount below
5267A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 25,000.00	\$ 1,931.81
5310A	FAIN Secured Senior Subordinated Notes	\$ 15,000.00	See amount below
5311A	FIIN Secured Senior Notes	\$ 27,279.86	See amount below
5312A	FIIN Secured Senior Notes	\$ 81,839.57	See amount below
5313A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	See amount below
5314A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	See amount below
5315A	TDMM Cable Sr. Trust 09 9%	\$ 7,793.26	See amount below
5316A	FAIN Secured Senior Notes	\$ 9,199.54	(\$1,538.70)
5317A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 50,000.00	See amount below
5318A	FIIN Secured Senior Notes	\$ 22,733.21	See amount below
5319A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	See amount below
5320A	FAIN Secured Senior Notes	\$ 9,199.54	\$ 2,615.65
5321A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 50,000.00	See amount below
5322A	TDMM Cable Sr. Trust 09 9%	\$ 7,793.26	(\$2,008.24)
5658A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 25,000.00	See amount below

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<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
5659A	FAIN Secured Senior Notes	\$ 45,997.68	See amount below
5660A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 50,000.00	\$ 3,085.72
6168A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	See amount below
6169A	FAIN Secured Senior Notes	\$ 68,996.51	See amount below
6170A	FEIN Secured Senior Notes	\$ 13,799.30	See amount below
6171A	FIIN Secured Senior Notes	\$ 13,639.93	See amount below
6172A	FIIN Secured Senior Notes	\$ 22,733.21	See amount below
6173A	TAIN Secured Senior Notes	\$ 68,199.64	See amount below
6174A	TAIN Secured Senior Notes	\$ 86,386.22	See amount below
6175A	TAIN Secured Senior Notes	\$ 90,932.86	(\$12,802.09)
6176A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 45,000.00	See amount below
6177A	Integrated Excellence Sr. Trust 08	\$ 6,836.50	See amount below
6178A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 15,000.00	See amount below
6179A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	See amount below
6180A	TDMM Calbe Sr. Trust 09 9%	\$ 11,689.89	See amount below
6181A	FAIN Secured Senior Notes	\$ 18,399.07	See amount below
6182A	FAIN Secured Senior Notes	\$ 18,399.07	See amount below
6183A	FEIN Secured Senior Notes	\$ 36,798.14	See amount below
6184A	FIIN Secured Senior Notes	\$ 9,093.29	See amount below
6185A	FIIN Secured Senior Notes	\$ 154,585.86	(\$3,843.97)
6427A	FAIN Secured Senior Subordinated Notes	\$ 15,000.00	See amount below
6428A	FEIN Secured Senior Notes	\$ 4,599.76	See amount below
6429A	FEIN Secured Senior Notes	\$ 105,794.66	See amount below

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<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
6430A	TAIN Secured Senior Notes	\$ 50,013.07	See amount below
6423A	TAIN Secured Senior Notes	\$ 90,932.86	See amount below
6424A	FAIN Secured Senior Notes	\$ 114,994.19	See amount below
6425A	FEIN Secured Senior Notes	\$ 45,997.68	See amount below
6426A	FEIN Secured Senior Notes	\$ 137,993.04	(\$11,724.74)
6574A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 01/01/11	\$ 41,383.89	See amount below
6575A	Fortress Trust 08	\$ 39,822.21	See amount below
6577A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	See amount below
6578A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 20,000.00	See amount below
6579A	TDM Verifier Trust 09 10% Contract Certificates Due 12/31/11	\$ 9,023.75	See amount below
6580A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	See amount below
6581A	TDMM Benchmark Trust 09 10%	\$ 20,000.00	(\$1,094.91)
6814A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	See amount below
6815A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	See amount below
6816A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 4,000.00	See amount below
6817A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 8,000.00	See amount below
6818A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 20,000.00	See amount below
6819A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 5,000.00	See amount below
6820A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 50,000.00	See amount below
6821A	FIIN Secured Senior Notes	\$ 50,013.07	See amount below
6822A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 40,000.00	See amount below
6823A	Firstline Trust 07B Junior Contract Certificates 11% Due 10/01/12	\$ 19,839.22	See amount below
6824A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	See amount below

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<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
6825A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	<i>See amount below</i>
6826A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	<i>See amount below</i>
6827A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 50,000.00	<i>See amount below</i>
6828A	TDM Cable Trust 06 9.25% 48 Months Contract Certificates 11/15/10	\$ 10,000.00	<i>See amount below</i>
6829A	McGinn, Smith Firstline Funding, LLC	\$ 3,750.00	<i>See amount below</i>
6830A	TAIN Secured Senior Notes	\$ 40,919.79	\$ 10,338.60
6922A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 155,000.00	<i>See amount below</i>
6923A	TDM Verifier Trust 07 9% 24 Month Contract Certificates	\$ 20,000.00	<i>See amount below</i>
6924A	TDM Verifier Trust 08 Contract Certificate 36	\$ 80,000.00	<i>See amount below</i>
6925A	FAIN Secured Senior Notes	\$ 183,990.72	\$ 4,403.79

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