

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. :

-----X

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

PLEASE TAKE NOTICE that upon the Seventeenth 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 a date to be scheduled by the Court, 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
March 17, 2022

PHILLIPS LYTTLE LLP

By /s/ William J. Brown

William J. Brown (Bar Roll #601330)

Catherine N. Eisenhut (Bar Roll #520849)

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

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Intervenor.

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

Chiam pou Travis Besaw & Kershner LLP (“Chiam pou”), 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 four-month period from October 1, 2021 through January 31, 2022 (“Application Period”). In support of this Application, Chiam pou respectfully represents:

1. The Securities and Exchange Commission (“SEC”) commenced this 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 Michael Schaffstall dated March 15, 2022, 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. During the Application Period, Chiampou responded to IRS notices for 2006 – 2016 for TDM Cable Funding, LLC. Chiampou worked with the Taxpayer Advocate Service to successfully abate the interest and penalties assessed on the notices related to previously filed 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 sixteen 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, on November 28, 2016 approving the sixth interim fee application of Chiampou in the amount of \$16,828.39, on September 21, 2017 approving the seventh interim fee application of Chiampou in the amount of \$16,086.03, on October 2, 2018 approving the eighth interim fee application of Chiampou in the amount of \$541.20, on September 20, 2019 approving the ninth interim fee application of Chiampou in the amount of \$37,661.63, on December 30, 2019 approving the tenth interim fee application of Chiampou in the amount of \$22,385.51, on April 21, 2020 approving the eleventh interim fee application of Chiampou in the amount of \$17,505.26, on August 21, 2020 approving the twelfth interim fee application of Chiampou in the amount of \$27,364.55, on December 17, 2020 approving the thirteenth interim fee application of Chiampou in the amount of \$514, on May 7, 2021 approving the fourteenth interim fee application of Chiampou in the amount of \$18,630.06, on December 3, 2021 approving the fifteenth interim fee application of Chiampou in the amount of \$2,221.96, and on and on December 3, 2021 approving the sixteenth interim fee application of Chiampou in the amount of \$601.65.

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>Period Covered</u>	<u>Amount</u>
10/01/21 - 10/31/21	\$ 365.00
11/01/21 - 11/30/21	<i>No services rendered</i>
12/01/21 - 12/31/21	\$1,025.20
01/01/22 - 01/31/22	<u>\$854.36</u>
TOTAL	<u>\$2,244.56</u>

11. 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.

12. 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.

13. 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.

14. 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. Following its pre-filing review of this Application, the SEC has notified Phillips Lytle and the Receiver that the SEC has no objection to the amounts sought by Chiampou pursuant to this Application.

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
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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 MICHAEL SCHAFFSTALL IN SUPPORT OF SEVENTEENTH
INTERIM APPLICATION OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR ALLOWANCE OF COMPENSATION**

Pursuant to 28 U.S.C. § 1746, Michael Schaffstall 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 Seventeenth 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 Chiam pou.

9. Chiam pou respectfully requests that this Court authorize the allowance of the Interim Compensation sought pursuant to the Application in the amount of \$2,244.56.

Dated: March 15, 2022

/s/ Michael Schaffstall
Michael Schaffstall

Doc #10215932.1

Exhibit B



McGinn Smith & Co., Inc.

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

Invoice No. 10425159
Date 10/30/2021
Client No. 7148.0

Invoice

For professional services rendered from October 1, 2021 through
October 31, 2021 per detailed attachment

365.00

BALANCE DUE

\$365.00

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 - WIP Detail - 10/01/2021 - 10/31/2021

	Date		Hours	Billing Price	Billing Price Total
McGinn Smith & Company					
Schaffstall, Mike					
	10/20/2021	TDM IRS notice	0.50	335.00	167.50
			<u>0.50</u>		<u>167.50</u>
Phillips Lytle					
Curry, Suzanne					
	10/14/2021	Meeting with Mike Schaffstall to discuss 2008 IRS notice for TDM Cable Funding LLC	0.25	165.00	41.25
	10/19/2021	Preparing response to 2008 IRS notice for TDM Cable Funding, LLC.	1.00	165.00	165.00
	10/20/2021	Discussing 2008 IRS notice response for TDM Cable Funding, LLC with Mike Schaffstall.	0.25	165.00	41.25
	10/28/2021	Reviewing TDM Cable Funding, LLC IRS & NYS notices.	0.25	165.00	41.25
			<u>1.75</u>		<u>288.75</u>
		TOTAL FEES INCURRED		\$	456.25
		Less Discount			<u>(91.25)</u>
		TOTAL INVOICE AMOUNT		\$	<u>365.00</u>

1/14/21



McGinn Smith & Co., Inc.

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

Invoice No. 10425723
Date 12/31/2021
Client No. 7148.0

Invoice

1053069 Business Tax Dec 2021

For professional services rendered from December 1, 2021 through
December 31, 2021 per detailed attachment

1,025.20

BALANCE DUE

\$1,025.20

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 - WIP Detail - 12/01/2021 - 12/31/2021

	Date	Hours	Billing Price	Billing Price Total
McGinn Smith Holding LLC Andrews, Jill				
	Discussion with Suzanne regarding preparation process and information received by email.	0.30	165.00	49.50
	12/14/2021 Preparation of 2021 consolidated workpapers.	2.60	165.00	429.00
	12/16/2021 Preparation of 2021 tax workpapers.	1.70	165.00	280.50
	12/20/2021 Research presentation of elimination on final disregarded entities.	1.90	165.00	313.50
	12/20/2021 Email Suzanne list of open items for preparation of 2021 returns.	0.60	165.00	99.00
		<u>7.10</u>		<u>1,171.50</u>
Curry, Suzanne				
	12/14/2022 Call with preparer about 2021 tax return preparation and review of documents received.	0.25	200.00	50.00
		<u>0.25</u>		<u>50.00</u>
Faxlanger Elizabeth				
	12/27/2022 Preparation of Form 1099-MISC & Form 1099-NEC.	0.50	120.00	60.00
		<u>1.00</u>		<u>60.00</u>
	TOTAL FEES INCURRED			\$ 1,281.50
	Less Discount			<u>(256.30)</u>
	TOTAL INVOICE AMOUNT			<u>\$ 1,025.20</u>



McGinn Smith & Co., Inc.

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

Invoice No. 10426149
Date 1/31/2022
Client No. 7148.0

Invoice

1053069 Business Tax Dec 2021

For professional services rendered from January 1, 2022 through
January 31, 2022 per detailed attachment

854.36

BALANCE DUE

\$854.36

Payable when rendered. Make checks payable to Chianpou 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 - WIP Detail - 01/01/2022 - 01/31/2022

	Date		Hours	Billing Price	Billing Price Total
McGinn Smith Holding LLC Andrews, Jill	1/28/2022	Review 2021 information received from client.	0.40	165.00	66.00
		Update 2021 tax workpapers with new information received from client.	4.80	165.00	
	1/31/2022	Prepare 2021 tax return.			792.00
			<u>5.20</u>		<u>858.00</u>
Curry, Suzanne	1/3/2022	Emailing Brian Shea to request information needed to prepare 2021 tax return.	0.25	200.00	50.00
			<u>0.25</u>		<u>50.00</u>
Faxlanger Elizabeth	1/3/2022	Preparation of Forms 1099-MISC and 1099-NEC for McGinn Smith Alarm Trading, LLC.	0.17	120.00	20.00
			<u>0.17</u>		<u>20.00</u>
Gross, Lynne	1/5/2022	Second review of Forms 1099-MISC and 1099-NEC for McGinn Smith Alarm Trading, LLC. Send forms to client.	0.35	180.00	63.00
			<u>0.35</u>		<u>63.00</u>
Voros, Kate	1/3/2022	Review of Forms 1099-MISC and 1099-NEC for McGinn Smith Alarm Trading, LLC.	0.50	150.00	75.00
			<u>0.50</u>		<u>75.00</u>
		TOTAL FEES INCURRED			\$ 1,066.00
		Less Discount			<u>(213.20)</u>
		Mail Charges			1.56
		TOTAL INVOICE AMOUNT			<u>\$ 854.36</u>

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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. :

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**ORDER APPROVING SEVENTEENTH 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 Seventeenth Interim Application for Fees dated March 17, 2022 (“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 1, 2021 through January 31, 2022 in the amount of \$2,244.56 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: _____, 2022

Hon. Christian F. Hummel
United States Magistrate Judge

Doc #10215925.1

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Relief Defendants. and

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

Intervenor.

-----X

CERTIFICATE OF SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on March 17, 2022, a caused to be served a true and correct copy of the Seventeenth Interim Application of Chaimpou Travis Besaw & Kershner LLP for Approval of Fees (“Chiampou Seventeenth 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:

- **William J. Brown** wbrown@phillipslytle.com,khatch@phillipslytle.com
- **Certain McGinn Smith Investors**apark@weirpartners.com
- **Elizabeth C. Coombe** elizabeth.c.coombe@usdoj.gov, paul.condon@usdoj.gov, CaseView.ECF@usdoj.gov,kelly.ciccarelli@usdoj.gov
- **William J. Dreyer** wdreyer@dreyerboyajian.com, bhill@dreyerboyajian.com, lowens@dreyerboyajian.com,coconnell@dreyerboyajian.com
- **Scott J. Ely** sely@elylawpllc.com,shm@fwc-law.com
- **James D. Featherstonhaugh** jdf@fwc-law.com,jsm@fwc-law.com,cr@fwc-law.com,shm@fwc-law.com

- **Brad M. Gallagher** bgallagher@barclaydamon.com
- **James H. Glavin** , IVhglavin@glavinandglavin.com
- **Bonnie R. Golub** bgolub@weirpartners.com
- **James E. Hacker** jhacker@joneshacker.com, sfebus@joneshacker.com, thiggs@joneshacker.com
- **Erin K. Higgins** EHiggins@ckrpf.com
- **Benjamin W. Hill** bhill@dreyerboyajian.com, cjoy@dreyerboyajian.com, coconnell@dreyerboyajian.com
- **E. Stewart Jones** , resjones@joneshacker.com, mleonard@joneshacker.com, pcampione@joneshacker.com, kjones@joneshacker.com
- **Edward T. Kang** ekang@khflaw.com, mlagoumis@khflaw.com, jarcher@khflaw.com, jpark@khflaw.com, golberding@KHFlaw.com
- **Jack Kaufman** kaufmanja@sec.gov
- **Michael A. Kornstein** mkornstein@coopererving.com
- **James P. Lagios** jlagios@icrh.com
- **Kevin Laurilliard** laurilliard@mltw.com, chandler@mltw.com
- **James D. Linnan** jdlinnan@linnan-fallon.com, lawinfo@linnan-fallon.com
- **Haimavathi V. Marlier** marlierh@sec.gov
- **Jonathan S. McCardle** jsm@fwc-law.com
- **Kevin P. McGrath** mcgrathk@sec.gov
- **Lara S. Mehraban** mehrabanl@sec.gov, marlierh@sec.gov
- **Michael J. Murphy** mmurphy@carterconboy.com, abell@carterconboy.com, tcozzy@carterconboy.com
- **Joshua M. Newville** newvillej@sec.gov
- **Craig H. Norman** cnorman@chnesq.com, jbugos@coopererving.com
- **Andrew Park** apark@weirpartners.com, imarciniszyn@weirpartners.com
- **Thomas E. Peisch** TPeisch@ckrpf.com, apower@ckrpf.com
- **Terri L. Reicher** Terri.Reicher@finra.org
- **Richard L. Reiter** reiterr@wemed.com, richard.reiter@wilsonelser.com
- **Sheldon L. Solow** sheldon.solow@kayescholer.com, kenneth.anderson@kayescholer.com
- **David P. Stoelting** stoeltingd@sec.gov, mehrabanl@sec.gov, mcgrathk@sec.gov, paleym@sec.gov, wbrown@phillipslytle.com
- **Charles C. Swanekamp** cswanekamp@bsk.com, mhipple@bsk.com
- **Walter Weir** wweir@weirpartners.com, smorris@weirpartners.com
- **Bryan M. Westhoff** bryan.westhoff@kayescholer.com
- **Benjamin Zelsermyer** bzlaw@optonline.net, steincav@aol.com

And, I hereby certify that on March 17, 2022, I caused to be mailed, via first class mail using the United States Postal Service, a copy of the Chiampou Seventeenth Fee Application to the individuals listed below:

Nancy McGinn
426-8th Avenue
Troy, NY 12182

Thomas J Urbelis
Urbelis & Fieldsteel, LLP
155 Federal Street
Boston, MA 02110-1727

Greenberg Traurig, LLP
54 State Street, 6th Floor
Albany, NY 12207

Martin H. Kaplan, Esq.
Gusrae, Kaplan, Bruno & Nusbaum PLLC
120 Wall Street
New York, NY 10005

Charles C. Swanekamp, Esq.
Bond, Schoeneck & King PLLC
Avant Building - Suite 900
200 Delaware Avenue
Buffalo, NY 14202-2107

RBS Citizen, N.A.
Cooper Erving & Savage LLP
39 North Pearl Street
4th Floor
Albany, NY 12207

Iseman, Cunningham, Riester & Hyde, LLP
9 Thurlow Terrace
Albany, NY 12203

David G. Newcomb
Judith A. Newcomb
224 Independence Way
Mount Bethel, PA 18343

Dated: March 17, 2022

/s/ Karen M. Ludlow

Karen M. Ludlow

Doc #10215928.1