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November 29, 2010

Hon. David R. Homer
United States Magistrate Judge
United States District Court
Northern District of New York
James T. Foley Courthouse
445 Broadway, Room 441
Albany, New York 12207

RECEIVED

DAVID R. HOMER
UNITED STATES MAGISTRATE JUDGE
ALBANY, NEW YORK

Re: SEC v. McGinn, Smith & Co, Inc. et al.
10-cv-00457-GLS-DRH

Dear Judge Homer:

Please allow this letter to serve as the withdrawal of our motion to Motion to Quash filed on behalf of non-party Ronald L. Simons (Docket No. 171) in the above-listed matter. The Securities and Exchange Commission has withdrawn the subpoena in question, thereby rendering moot the motion currently returnable before your Honor on December 23, 2010.

Thank you for your courtesies in this matter.

Very truly yours,

CHARLES C. SWANEKAMP

CCS: 1025699

cc: Lara S. Mchraban, Esq. (via electronic mail)

For original -
David R. Homer
U.S.M.J.
12/1/10