

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

vs.

MCGINN, SMITH & CO., INC., MCGINN, SMITH
ADVISORS, LLC, MCGINN, SMITH CAPITAL
HOLDINGS CORP.,

10 Civ. 00457
(GLS/DRH)

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,
LYNN A. SMITH, DAVID M. WOJESKI

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

Defendants,

LYNN A. SMITH, and
NANCY MCGINN,

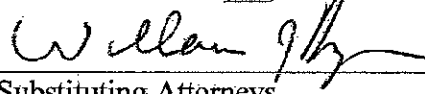
Relief Defendants, and


DAVID M. WOJESKI, Trustee of the David L.
and Lynn A. Smith Irrevocable Trust U/A 8/04/04,

Intervenor.

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PLEASE TAKE NOTICE that DREYER BOYAJIAN LLP is hereby substituted as
attorneys of record for the defendant David L. Smith in the above-captioned matter in
substitution for the firm GUSRAE, KAPLAN, BRUNO & NUSBAUM PLLC, which previously
appeared as attorneys of record.

Dated: December 23, 2010


Substituting Attorneys
DREYER BOYAJIAN LLP
William J. Dreyer, Esq.
75 Columbia St.
Albany, NY 12210
Tel: (518) 478-2762


Withdrawing Attorneys
GUSRAE, KAPLAN, BRUNO &
NUSBAUM PLLC
Martin P. Russo, Esq.
Bar Roll Number 516389
120 Wall Street
New York, NY 10005
Tel: (212) 269-1400

SO ORDERED

U.S.M.J.