

ISEMAN, CUNNINGHAM, RIESTER & HYDE, LLP

Attorneys and Counselors at Law

Michael J. Cunningham
Robert H. Iseman
Carol A. Hyde
Brian M. Culnan
Richard A. Frankel
Richard A. Mitchell
Marcia B. Smith
Karen E. Sosler
James P. Lagios
John F. Queenan
Joshua E. Mackey

9 Thurlow Terrace • Albany, NY 12203
Phone 518-462-3000 Facsimile 518-462-4199
www.icrh.com

2649 South Road • Poughkeepsie, NY 12601
Phone 845-473-8100 Facsimile 845-473-8777

Rachel Ryan*
Laurie K. Chisolm**
Penny M. Hahn
Marc A. Antonucci
Linda J. Terner*°
Omer Gil
Frank P. Izzo
Michael W. Deyo
Elliot N. Fruchtman
J. Rochelle Cymerman
Michelle Almeida+

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Frederick C. Riestler
Senior Counsel

+Also Admitted in Connecticut
°Also Admitted in Massachusetts
*Also Admitted in New Jersey
**Also Admitted in Vermont

VIA ECF

Honorable David R. Homer
United States Magistrate Judge
United States District Court
Northern District of New York
United States Courthouse
445 Broadway
Albany, New York 1227

Re: SEC v. McGinn, Smith & Co., Inc., et al., 10CV457 (GLS/DRH)


Dear Judge Homer:

I write concerning the pending motion (Docket # 229) to lift the preliminary injunction issued in this case to the limited extent necessary to allow Mr. David Wojeski, as Trustee of the David L. and Lynn A. Smith Irrevocable Trust U/A 8/04/04 (the "Trust"), to pay as an administrative expense of the Trust the invoice for Iseman, Cunningham, Riestler & Hyde, LLP's services in connection with the November 16, 2010, evidentiary hearing. On January 7, 2011, Plaintiff Securities and Exchange Commission ("SEC") filed a Memorandum of Law in Opposition to the motion.

Pursuant to Local Rule 7.1, I respectfully request leave to file on or before January 14, 2011, a short reply to respond to certain points made by the SEC. I understand the SEC's counsel has no objection to this request.

Very truly yours,

ISEMAN, CUNNINGHAM, RIESTER & HYDE, LLP


Richard A. Frankel
rfrankel@icrh.com

RAF/cbt
cc: ECF Service List

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