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February 22, 2011

Hon. David R. Homer
U.S. Magistrate Judge
Room 441
James T. Foley U.S. Courthouse
Albany, New York 12207

Re: Securities Exchange Commission v. McGinn, Smith & Co., Inc., et al.
Case No: 1:10-CV-457 (GLS/DRH)

Dear Judge Homer:

I am writing to request a two-week extension to respond to the SEC's Motion for Sanctions which is currently due on February 28, 2011. I have spoken to Mr. Stoelting and he does not object to this request. The attorneys for Mr. Urbelis and Mr. Wojeski have also consented to this two week extension. The attorney for Ms. Dunn has indicated that the new filing date does not coincide with his schedule, but that he does not object to extending the date to file response papers.

If acceptable to the Court, I would ask that the filing of papers in response to this motion be extended to March 14, 2011 for all answering parties and any Reply papers due by March 21, 2011.

Thank you for your consideration.

Respectfully yours,

Featherstonhaugh, Wiley & Clyne, LLP

A handwritten signature in black ink, appearing to be 'SJE', written over the printed name 'Scott J. Ely'.

SJE:cr

cc: David Stoelting
Kevin McGrath
William J. Dreyer
E. Stewart Jones, Jr.
Michael J. Murphy
Benjamin Zelermyer
Fred N. Knopf