

# **EXHIBIT GG**



**FOIA Confidential Treatment Request  
Pursuant to 17 CFR § 200.83**

March 26, 2010

Michael D. Paley, Esq.  
Enforcement  
United States Securities and Exchange Commission  
3 World Financial Center, Room 400  
New York, NY 10281-1022

RE: Referral  
McGinn, Smith & Co., Inc.  
20080117152

Dear Mr. Paley:

In connection with our referral of the above-referenced matter, we are enclosing copies of the following documents:

DESCRIPTION	IDENTIFICATION/BATES NOS.
Encrypted CD containing – NEI Capital Files in Quicken Format and TDMM Benchmark Trust 09 File in Quick Books Format	F0000001

FINRA hereby claims that all materials provided to the Securities and Exchange Commission (SEC or the Commission) related to this referral, including this letter and the materials accompanying this letter, are entitled to confidential treatment and should be exempt from disclosure pursuant to the enumerated exemptions in the Freedom of Information Act, including, but not limited to: FOIA Exemptions 4 (privileged and/or confidential trade secrets and/or commercial or financial information obtained by the SEC),<sup>1</sup> 7 (investigatory records obtained by the Commission in connection with a potential law enforcement proceeding),<sup>2</sup> and 8 (information “contained in, or related to, any examination, operating, or condition report prepared by, on behalf of, or for the use of, the Commission, or any securities self-regulatory organization, responsible for the regulation or supervision of financial institutions).<sup>3</sup> In addition, we believe that the

<sup>1</sup> 5 U.S.C. § 552(b)(4) and Commission Rule 80(b)(4), 17 C.F.R. 200.80(b)(4), implementing this exemption.

<sup>2</sup> 5 U.S.C. § 552(b)(7) and Commission Rule 80(b)(7), 17 C.F.R. 200.80(b)(7), implementing this exemption.

<sup>3</sup> 5 U.S.C. § 552(b)(8) and Commission Rule 80(b)(8), 17 C.F.R. 200.80(b)(8), implementing this exemption.

Investor protection. Market integrity.

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Mr. Michael D. Paley, Esq.  
March 26, 2010  
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cc: Office of Freedom of Information and Privacy Act Operations  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Mail Stop 5100  
Washington, DC 20549  
(via regular mail)  
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Enclosure(s)

**FOIA CONFIDENTIAL TREATMENT REQUESTED BY FINRA**

F031271