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January 26, 2011

Hon. David R. Homer
James T. Foley U.S. Courthouse
445 Broadway
Albany, New York 12207

Re: SEC v. McGinn, Smith & Co., Inc., et al
1:10-cv-00457-GLS-DRH
Our File No. CR-878

Dear Judge Homer:

On behalf of Tim McGinn I join in Bill Dreyer's request for an adjournment of the discovery/status conference.

Respectfully yours,

E. STEWART JONES, PLLC

E. Stewart Jones, Jr.

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ESJ, JR./ml