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SHAWN T. MAY

December 23, 2013

Hon. Christian F. Hummel
James T. Foley Court House
445 Broadway
Albany, New York 12207

**Re: Securities and Exchange Commission
v. McGinn, Smith & Col, Inc., et. al.
Case No.: 1:10-CV-457**

Dear Judge Hummel:

I am in receipt of Mr. Brown's letter motion dated December 20, 2013.

We would ask the Court to consider in its deliberations the fact that this is a summer camp which is in an isolated, uninhabited area on the Great Sacandaga Lake. In the seventy (70) years that this property has been held by Lynn Smith's family, the access road to the camp has not been plowed. This has been a conscious decision. Opening the road will give access to the camp to vandals and others' intent on either breaking into the property to burglarize same, or teenagers looking for a convenient place for a party. Leaving the road unplowed denies easy access to the camp when there are no responsible neighbors in the area to ensure its security.

There is no reason to attempt to access the camp relative to a sale, as showing summer vacation property during desolate winter months would be the least favorable and least prudent time to be marketing this unique property. In addition, the roofs of the various buildings will accumulate several feet of snow over the winter and having prospective purchasers accessing the property could quite probably lead to snow and ice falling from the roofs and causing personal injury.

My client, Geoffrey Smith, is not comfortable with anyone having access to the property until the property has been properly inventoried of all personalty contained in the camps. The parties have agreed that the contents of the properties are not held by the Trust and not subject to Mr. Brown's authority. The Trustee can embark upon a proper inventory of all personal property in the camp and the removal of valuables from the camp immediately upon Mrs. Smith's return to the Capital District Region on January 8, 2014.

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There is absolutely no reason to change the locks on these doors. The main house has Anderson windows and doors which have integral custom locks. New keys for these locks can be obtained without causing damage or insult to the doors and without compromising the factory installed mechanism which is currently at the premises. There is no reason to change the locks.

I was lead to believe that Trust would be provided with information regarding potential brokers to list and sell this property. To date, no such information has been disclosed. Once again, I must stress that these properties should not be listed and shown during the winter months when the property is inaccessible and the obvious highest and best use of the property as a summer vacation home is effectively concealed by the snow, ice and reduced water levels of the reservoir. I would suggest that the receiver be directed to obtain written opinions from local brokers familiar with the area relative to the time of year this premises should be listed and shown for sale.

I would respectfully refer the Court back to my letter of December 11, 2013 which was forwarded to Mr. Brown, a copy of which is appended to his application at Exhibit C.

Very truly yours,

/S/ James D. Linnan

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BAR ROLL NUMBER: 102058

JDL:lmd
cc.: Service List