

**William J. Brown, as Receiver
of McGinn, Smith & Co., Inc., et al.**

Tel: 716.847.7089
www.mcginnsmithreceiver.com

One Canalside
125 Main Street
Buffalo, NY 14203

January 20, 2017

Claim No. 1234 A

Re: McGinn Smith Plan of Distribution and Claims Distribution Process

Dear McGinn Smith Investor:

I am pleased to enclose, in my capacity as Receiver, the following documents for you to complete and return which is the next step in returning to investors with allowed claims the money they deserve:

1. Investor Questionnaire (individualized for each investment you hold or claim);
2. W-9 Form; and
3. Self-addressed return envelope.

Please truthfully and accurately complete each Investor Questionnaire you receive in a legible manner. The Investor Questionnaire is to be signed under penalty of perjury and, along with the completed W-9 Form, returned in the enclosed envelope. You must apply postage before mailing the envelope with the completed materials.

As you undoubtedly know from the Receiver's website (www.mcginnsmithreceiver.com), the Plan of Distribution filed with the Court on December 30, 2015 at Docket No. 847 was approved by the Court on October 31, 2016 at Docket No. 904 and became final and no longer subject to appeal in December 2016. Given the cost of mailing updates to investors and parties in interest by U.S. Mail, the Receiver's website serves as the place at which investors can receive timely information and updates. I encourage you to check the website every few weeks.

Distributions will be made in groups on a rolling basis to holders of allowed claims as properly completed Questionnaires and W-9 Forms are returned. If your forms are incomplete, illegible or not returned, distributions will be delayed or not made.

In order to maintain an orderly process, I request that all completed materials be returned no later than February 28, 2017.

While the vast majority of investor claims are allowed and not disputed, if your claim is marked as Disputed on the Receiver's website, **D** or **P** is listed next to your Claim No. above, or is otherwise challenged as Disputed, the Receiver intends to file a Motion with the Court with notice given to you of a Court hearing to resolve issues regarding the claim.

PLEASE RETAIN THIS LETTER SINCE IT CONTAINS YOUR CLAIM NUMBER FOR THIS CLAIM WHICH YOU WILL NEED TO IDENTIFY PAYMENTS TO BE MADE TO YOU.

I thank you for your anticipated cooperation.

Very truly yours,

William J. Brown, Receiver

Doc #01-3011494.2
Enclosures

Securities and Exchange Commission vs. McGinn, Smith & Co. Inc.

Investor Questionnaire Pursuant to Receiver's Plan of Distribution

This two-sided form is individualized for each investment you hold or claim per the Receiver's records. A Questionnaire will be mailed to you for each investment. Each form must be completed, properly signed, and returned to the Receiver in the enclosed envelope along with the completed W-9 Form.

No distribution checks will be paid to an Investor with an Allowed Claim until a Questionnaire has been properly completed for each investment and received by the Receiver.

Name of Investor(s)	Description of Investment	Amount of Investment
John Doe	FEIN SECURED SENIOR SUBORDINATED NOTES DUE 01/30/2009	\$10,000
Claim No. 1234 A		

Social Security Number(s) (for each owner) _____

Mailing Address: _____

Street: _____ Apt. #: _____

City: _____ State: _____ Zip Code: _____

Telephone Number (_____) _____
Area Code

E-Mail Address _____

Is this investment held in an IRA? Yes_____/No_____. If so, provide name and address of Trustee where payment should be sent.

IRA Trustee Name _____

Trustee Address: _____

Street: _____

City: _____ State: _____ Zip Code: _____

IRA Account No. _____

Collateral Recoveries

Did you receive, or are you pursuing or intend to pursue, a recovery from any other source related to McGinn Smith? For example, a recovery through FINRA, other lawsuit, or other type of recovery including insurance.

_____Yes _____No

If so, how much? (List separately for each Collateral Recovery)

	<u>Net Amount Received by Investor**</u>	<u>Source</u>
1.	\$ _____	_____ Name _____ Address _____ City State Zip Code
2.	\$ _____	_____ Name _____ Address _____ City State Zip Code
3.	\$ _____	_____ Name _____ Address _____ City State Zip Code

** The net amount is the amount received by Investor after all fees are applied. Do not pro-rate among investments.

The undersigned certifies under penalty of perjury pursuant to 28 U.S.C. § 1746 that the information contained in this Questionnaire is true and correct.

Dated: _____, 2017.

(Printed Name of Investor 1)

(Signature of Investor 1)

(Printed Name of Investor 2)

(Signature of Investor 2)