

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

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Tel: 716.847.7089  
www.mcginnsmithreceiver.com

One Canalside  
125 Main Street  
Buffalo, NY 14203

May 27, 2021

**Via FedEx**

Forge Trust  
f/k/a IRA Services Company  
ATTN: PRESIDENT  
1160 Industrial Road, Suite 1  
San Carlos, CA 94070-4128

Re: Securities and Exchange Commission vs. McGinn, Smith & Co., Inc., et al.  
United States District Court for the Northern District of New York  
Case No. 10-civ-00457


Dear Sir/Madam:

As you know, I am the Receiver of the various entities comprising the McGinn Smith fraud. Many of the defrauded investors have their IRA's placed with Forge Trust f/k/a IRA Services Company.

The Receiver has made a third and final distribution to investors bringing their total aggregate recovery to 23.84%. No further distributions are expected. Accordingly, the IRA's should not be valued for any greater amount. On behalf of the investors, I request that you adjust your valuations accordingly.

I am posting this letter to the Receiver's website ([www.mcginnsmithreceiver.com](http://www.mcginnsmithreceiver.com)) so that all investors can see that I have written to you and made this request, which should be made immediately.

Very truly yours,



William J. Brown  
Receiver

EEEht  
Doc #9717115.1