



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

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**DIVISION OF
ENFORCEMENT**

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June 25, 2014

BY ECF

The Honorable Christian F. Hummel
United States Magistrate Judge
United States District Court
Northern District of New York
Albany, New York 12207

Re: SEC v. McGinn, Smith & Co., Inc., et al., 10 CV 457 (GLS)(CFH)

Dear Judge Hummel:

I write regarding Your Honor's Order dated January 22, 2014, which set a briefing schedule for dispositive motions. Dkt. 672. Plaintiff Securities and Exchange Commission respectfully requests that the current Tuesday, July 1, 2014 filing date for all summary judgment motions be extended two days, to Thursday, July 3, 2014, that the current July 31, 2014 date for opposition briefs be extended two business days until August 4, 2014 and that the current August 18, 2014 date for reply briefs be extended two days to August 20, 2014. We also respectfully request that the page limit for the initial summary judgment brief be expanded from 25 pages to 40 pages.

We request this additional two day extension, and an additional fifteen page brief limit, due to the challenges in addressing the numerous factual and legal issues involved in this case, which covers a six year time period, dozens of offerings, hundreds of relevant financial transactions, multiple parties and legal issues, a complex four year procedural history and the logistical challenges of redacting "personal identifying information" from the many financial documents that will be submitted in the support of the summary judgment motion.

Counsel for all parties, aside from Nancy McGinn, from whom we have not heard back, consent to the request for a forty page limit for the summary judgment brief. Counsel for Timothy McGinn, David Smith and the Receiver consent to the request for a two-day extension of the briefing schedule. Counsel for Lynn Smith and the Smith Trust oppose the request for an extension of the briefing schedule and we have not heard back from Nancy McGinn.

Alternatively, the SEC requests a two day extension for filing summary judgment motions and opposition briefs, to July 3, 2014 and August 4, 2014, respectively, but retention of

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the original August 18, 2014 date for reply briefs, thereby resulting in not even a minimal delay in the submission of summary judgment motions to the Court.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Kevin P. McGrath", is written over the typed name.

Kevin P. McGrath

cc All counsel (by e-mail and ECF)
Nancy McGinn (by email)