

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

*Plaintiff,*

-against-

10 Civ. 457 (GLS) (DRH)

MCGINN, SMITH & CO., INC.;  
MCGINN, SMITH ADVISORS LLC;  
MCGINN, SMITH CAPITAL HOLDINGS CORP.;  
FIRST ADVISORY INCOME NOTES, LLC;  
FIRST EXCELSIOR INCOME NOTES, LLC;  
FIRST INDEPENDENT INCOME NOTES, LLC;  
THIRD ALBANY INCOME NOTES, LLC;  
TIMOTHY M. MCGINN; AND  
DAVID L. SMITH,

*Defendants, and*

LYNN A. SMITH,

*Relief Defendant.*

**PRELIMINARY INJUNCTION ORDER**

The Securities and Exchange Commission ("Commission") having filed a Complaint on April 20, 2010; and the Commission that same day having filed an Order to Show Cause seeking emergency relief; and the Court having entered an Order dated April 20, 2010 granting a temporary restraining order; asset freeze and other relief against defendants McGinn, Smith & Co., Inc. ("MS & Co."); McGinn, Smith Advisors LLC ("MS Advisors"); McGinn, Smith Capital Holdings Corp. ("MS Capital"); First Advisory Income Notes, LLC ("FAIN"); First Excelsior Income Notes, LLC ("FEIN"); First Independent Income Notes, LLC ("FIIN"); Third Albany Income Notes, LLC ("TAIN"); Timothy M. McGinn ("McGinn"); David L. Smith ("Smith") (collectively, the "Defendants") and Lynn A. Smith ("Relief Defendant"); and

appointing a temporary Receiver over MS & Co., MS Advisors, MS Capital, FAIN, FEIN, FIIN and TAIN, and all other entities McGinn or Smith control or have an ownership interest in, including but not limited to the entities listed on Exhibit A (collectively, the "MS Entities").

Defendants and the Relief Defendant each having (1) entered a general appearance; (2) consented to the Court's jurisdiction over Defendants and Relief Defendant and the subject matter of this action; (3) consented to entry of this Preliminary Injunction Order (the "Order"), without admitting or denying the allegations of the Complaint, and reserving all rights to answer or otherwise respond to the Complaint; (4) waived findings of fact and conclusions of law for the purposes of this Order only; (5) waived any right to appeal from this Order; and (6) reserved their rights to apply to this Court at any time for a modification of this Order.

The Court has considered: (1) the Complaint filed by the Commission on April 20, 2010; (2) the Declaration of Israel Maya, executed on April 19, 2010; (3) the Declaration of Roseann Daniello, executed on April 19, 2010; (4) the Declaration of Lara Shalov Mehraban, executed on April 19, 2010; (5) the Appendix of Exhibits in Support of Emergency Application; and (6) the Memorandum of Law in support of the Commission's application, dated April 20, 2010.

Based on the foregoing, the Court finds that a proper showing, as required by Section 20(b) of the Securities Act of 1933 ("Securities Act"), Section 21(d) of the Securities Exchange Act of 1934 ("Exchange Act"), Section 209(d) of the Investment Advisers Act of 1940 ("Advisers Act"), and Section 42(d) of the Investment Company Act of 1940 ("Company Act") has been made for the relief granted herein.

**NOW, THEREFORE,**

**I.**

**IT IS HEREBY ORDERED** that the Commission's Motion for a Preliminary Injunction is GRANTED.

**II.**

**IT IS HEREBY ORDERED** that, pending a final disposition of this action, MS & Co., MS Capital, FAIN, FEIN, FIIN, TAIN, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Sections 5(a) and 5(c) of the Securities Act of 1933 (the "Securities Act"), 15 U.S.C. §§ 77e(a) and 77e(c).

**III.**

**IT IS FURTHER ORDERED** that, pending a final disposition of this action, MS & Co., MS Advisors, MS Capital, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 17(a) of the Securities Act, 15 U.S.C. § 77q(a) and Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act"), 15 U.S.C. § 78j(b) and Exchange Act Rule 10b-5 thereunder, 17 C.F.R. § 240.10b-5.

**IV.**

**IT IS FURTHER ORDERED** that, pending a final disposition of this action, MS & Co., MS Advisors, McGinn and Smith, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined

from violating, directly or indirectly, Sections 206(1), 206(2), and 206(4) of the Investment Advisers Act of 1940 ("the Advisers Act"), 15 U.S.C. §§ 80b-6(1) and (2), and Rule 206(4)-8 thereunder, 17 C.F.R. §275.206(4)-8.

**V.**

**IT IS FURTHER ORDERED** that, pending a final disposition of this action, MS & Co., each of its agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 15(c)(1)(A) of the Exchange Act, 15 U.S.C. § 78(o)(1), and Smith and McGinn, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from, directly or indirectly, aiding and abetting a violation of Section 15(c)(1)(A) of the Exchange Act, 15 U.S.C. § 78(o)(1).

**VI.**

**IT IS FURTHER ORDERED** that, pending a final disposition of this action, FAIN, FEIN, FIIN and TAIN, and each of their agents, servants, employees, attorneys, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, are preliminarily restrained and enjoined from violating, directly or indirectly, Section 7(a) of the Company Act, 15 U.S.C. § 80a-7.

**VII.**

**IT IS FURTHER ORDERED** that, pending a final disposition of this action, the Defendants and the Relief Defendant, and each of their financial and brokerage institutions,

officers, agents, servants, employees, attorneys-in-fact, and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service or otherwise, and each of them, hold and retain within their control, and otherwise prevent, any withdrawal, transfer, pledge, encumbrance, assignment, dissipation, concealment or other disposal of any assets, funds, or other property (including money, real or personal property, securities, commodities, choses in action or other property of any kind whatsoever) of, held by, or under the direct or indirect control of the Defendants and Relief Defendant, including but not limited to, the MS Entities, whether held in any of their names or for any of their direct or indirect beneficial interest wherever situated, in whatever form such assets may presently exist and wherever located within the territorial jurisdiction of the United States courts, and directing each of the financial or brokerage institutions, debtors and bailees, or any other person or entity holding such assets, funds or other property of the Defendants and Relief Defendant to hold or retain within its, his or her control and prohibit the withdrawal, removal, transfer or other disposal of any such assets, funds or other properties including but not limited to, all assets, funds, or other properties held in the accounts listed on Exhibit B, as well as all real property owned directly or indirectly by the MS Entities.

#### VIII.

**IT IS FURTHER ORDERED** that, pending final disposition of this action, William J. Brown, Esq., who was appointed Temporary Receiver by the Court's order dated April 20, 2010, shall serve as Receiver over the MS Entities, pending the final disposition of this action to (i) preserve the *status quo*, (ii) ascertain the extent of commingling of funds among the MS Entities; (iii) ascertain the true financial condition of the MS Entities and the disposition of investor funds; (iv) prevent further dissipation of the property and assets of the MS Entities and all

entities they control or have an ownership interest in; (v) prevent the encumbrance or disposal of property or assets of the MS Entities and the investors; (vi) preserve the books, records and documents of the MS Entities; (vii) be available to respond to investor inquiries; and (viii) determine whether the MS Entities should undertake bankruptcy filings.

To effectuate the foregoing, the Receiver is empowered to:

- (a) Take and retain immediate possession and control of all of the assets, including but not limited to all books, records and documents, of the MS Entities, and assume all the rights and powers of these assets with respect thereto including the powers set forth in the applicable management agreements, by-laws, LLC agreements or any other controlling agreements;
- (b) Have exclusive control of, and be made the sole authorized signatory for, all accounts at any bank, brokerage firm or financial institution that has possession or control of any assets or funds of the MS Entities;
- (c) Pay from available funds of any MS Entity the necessary expenses required to preserve the assets and property of the MS Entities, including the books, records, and documents of the MS Entities and all entities they control or have an ownership interest in, notwithstanding the asset freeze imposed by paragraph VII, above. This subparagraph does not, and is not intended to, effectuate or permit a substantive consolidation of the estates except for the payment of expenses as expressly set forth in this subparagraph;
- (d) Succeed to all rights to manage all properties owned or controlled, directly or indirectly, by the MS Entities, pursuant to applicable management agreements, by-laws, LLC agreements, or other controlling agreements relating to each entity;

- (e) Take steps to locate assets that may have been conveyed to third parties or otherwise concealed;
- (f) Take steps to ascertain the disposition and use of funds obtained by the Defendants resulting from the sale of securities issued by MS Entities;
- (g) Engage and employ persons, including accountants, attorneys and experts, to assist in the carrying out of the Receiver's duties and responsibilities hereunder;
- (h) Establish a cash management system by closing, transferring, consolidating and opening bank accounts and securities accounts, so long as records are kept of the sources and uses of all funds;
- (i) Invest all cash of the MS Entities in U.S. government securities or U.S. government guaranteed securities having remaining maturities of up to two years and in money market accounts maintained by financial institutions having net worths of no less than \$50 billion;
- (j) Discharge his duties as Receiver by making and authorizing in the ordinary course payments and disbursements from the funds and assets under his control, incurring expenses, and entering into agreements, including loan agreements and credit facilities, all as reasonably necessary or advisable under the circumstances;
- (k) Investigate, prosecute, defend, intervene in, and otherwise participate in, compromise and adjust actions in any state, federal, administrative, or foreign tribunal of any kind, or any potential actions or claims, as the Receiver believes in his sole discretion advisable or proper to collect, conserve, or otherwise recover the assets of the MS Entities, or entities they own or control;
- (l) Notwithstanding the terms of this Order, borrow monies and encumber assets of

the MS Entities, or the entities they own or control, to the extent such actions are deemed necessary by the Receiver based on his own experience and input from his advisors to be most beneficial to preserving enterprise value for one or more of the MS Entities and those entitled to proceeds; provided that encumbrances in excess of \$100,000 shall first require at least four (4) business days' written notice (unless shortened by court order) to the Commission, McGinn and Smith (such notice to be given to McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and such other MS Entity investors having filed notices of appearance in the above-captioned case; provided further that the Receiver may apply for an order under seal or a hearing *in camera*, as circumstances require;

- (m) Use, lease, sell, and convert into money all assets of the MS Entities, either in public or private sales or other transactions on terms the Receiver reasonably believes based on his own experience and input from his advisors to be most beneficial to the MS Entities and those entitled to the proceeds; provided, however, all leases and sales of property appraised for or having a cost basis of \$100,000 or more shall only be consummated with prior court approval on at least four (4) business days' written notice (unless shortened by court order) to the Commission, McGinn and Smith (such notice to be given to McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and creditors or MS Entity investors who have filed notices of appearance in the appearance in the above-captioned case; provided further that the Receiver may apply for an order under seal or *in camera*, as circumstances



require;

- (n) Take all necessary steps to gain control of the Defendants' interests in assets in foreign jurisdictions, including but not limited to taking steps necessary to repatriate foreign assets; and
- (n) Take such further action as the Court shall deem equitable, just, and appropriate under the circumstances upon proper application of the Receiver.

**IX.**

**IT IS FURTHER ORDERED** that the Receiver and all persons who may be engaged or employed by the Receiver to assist him in carrying out his duties and obligations hereunder, or any of their partners, officers, directors, members, employees, or agents, shall be immune from liability for all actions or omissions within the scope of the Receiver's authority. This provision shall apply to claims based on conduct during the term of any agreement entered into between the Receiver and any other person who may be engaged or employed by the Receiver hereunder, even if such claims are filed after the termination of any such agreement.

**X.**

**IT IS FURTHER ORDERED** that if in accordance with this order the Receiver determines that any of the MS Entities, should undertake a bankruptcy filing, the Receiver be, and hereby is, authorized to commence cases under title 11 of the United States Code for such entities in this district, and in such cases the Receiver shall prosecute the bankruptcy petitions in accordance with title 11 subject to the same parameters and objectives as a chapter 11 trustee and shall remain in possession, custody, and control of the title 11 estates subject to the rights of any party in interest to challenge such possession, custody, and control under 11 U.S.C. § 543 or to request a determination by this Court as to whether the Receiver should be deemed a debtor in

possession or trustee, at a hearing, on due notice to all parties in interest, before the undersigned. Before taking action under this paragraph, however, at least two (2) business days' written notice (unless shortened by court order) stating that the Receiver is contemplating action under title 11 must be provided to the Commission, McGinn and Smith (such notice to be given to the McGinn and Smith via ECF, facsimile, e-mail, and/or hand delivery to their respective counsel of record), and such other MS Entity investors who request such notice; provided further that the Receiver may apply for an order under seal or a hearing *in camera* as circumstances require.

**XI.**

**IT IS FURTHER ORDERED** that to facilitate efficient coordination in one district of all bankruptcies of MS Entities and the entities they own or control, the Northern District of New York shall be the Receiver's principal place of business for making decisions in respect of operating and disposing of each of the MS Entities and entities they own or control, and their respective assets.

**XII.**

**IT IS FURTHER ORDERED** that in lieu of providing retainers to the Receiver and his advisors, all payments made pursuant to the foregoing procedures prior to the initiation of any voluntary or involuntary petition for relief under the United States Bankruptcy Code, or foreign insolvency proceeding, shall be deemed payments made according to ordinary business terms and incurred in the ordinary course of business or financial affairs of the transferees and the MS Entities and not subject to avoidance as a preferential payment.

**XIII.**

**IT IS FURTHER ORDERED** that no person or entity, including any creditor or claimant against any of the Defendants or the Relief Defendant, or any person acting on behalf of

such creditor or claimant, shall take any action without further order of the Court to interfere with the taking control, possession or management of the assets, including but not limited to the filing of any lawsuits, liens or encumbrances or bankruptcy cases to impact the property and assets subject to this order.

**XIV.**

**IT IS FURTHER ORDERED** that the Defendants and the MS Entities are jointly and severally liable for the the reasonable costs, fees and expenses of the Receiver incurred in connection with the performance of his duties as described herein, including but not limited to, the reasonable costs, fees and expenses of all person who may be engaged or employed by the Receiver to assist him in carrying out his duties and obligations. All applications for costs, fees and expenses of the Receiver and those employed by him shall be made by application to the Court setting forth in reasonable detail the nature of such costs, fees and expenses, with notice to all parties and an opportunity to be heard.

**XV.**

**IT IS FURTHER ORDERED** that, pending final disposition of this action, the Defendants, the Relief Defendant, and any person or entity acting at their direction or on their behalf, or any other person, including but not limited to any investor, who receives actual notice of this Order by personal service or otherwise, are (1) restrained and enjoined from destroying, altering, concealing or otherwise interfering with the access of Commission and the Receiver to any and all documents, books and records, that are in the possession, custody or control of the Defendants, the Relief Defendant, and each of their officers, agents, employees, servants, accountants, financial or brokerage institutions, attorneys-in-fact, subsidiaries, affiliates, predecessors, successors and related entities, including but not limited to, the MS Entities, that

refer, reflect or relate to the allegations in the Complaint, including, without limitation, documents, books, and records referring, reflecting or relating to the Defendants' and the Relief Defendant's finances or business operations; and (2) ordered to provide all reasonable cooperation to the Receiver in carrying out his duties set forth herein.

**XVI.**

**IT IS FURTHER ORDERED** that this Order shall be, and is, binding upon the Defendants and Relief Defendant and each of their respective officers, agents, servants, employees, attorneys-in-fact, subsidiaries, affiliates and those persons in active concert or participation with them who receive actual notice of this Order by personal service, facsimile service, or otherwise.

Dated: July 22, 2010  
Albany, New York

  
UNITED STATES MAGISTRATE JUDGE

**Exhibit A**

**List of Known Entities Controlled By McGinn and/or Smith**

107<sup>th</sup> Associates LLC Trust 07  
107<sup>th</sup> Associates LLC  
74 State Street Capital LP  
Acquisition Trust 03  
Capital Center Credit Corporation  
CMS Financial Services  
Cruise Charter Ventures LLC dba YOLO Cruises  
Cruise Charter Ventures Trust 08  
First Advisory Income Notes LLC  
First Commercial Capital Corp.  
First Excelsior Income Notes LLC  
First Independent Income Notes LLC  
FirstLine Junior Trust 07  
FirstLine Senior Trust 07  
FirstLine Trust 07  
Fortress Trust 08  
Integrated Excellence Junior Trust  
Integrated Excellence Junior Trust 08  
Integrated Excellence Senior Trust  
Integrated Excellence Senior Trust 08  
IP Investors  
James J. Carroll Charitable Fund  
JGC Trust 00  
KC Acquisition Corp.  
KMB Cable Holdings LLC  
Luxury Cruise Center, Inc.  
Luxury Cruise Holdings, LLC  
Luxury Cruise Receivables, LLC  
M & S Partners  
McGinn, Smith & Co.  
McGinn, Smith Acceptance Corp.  
McGinn, Smith Advisors  
McGinn, Smith Alarm Trading  
McGinn, Smith Asset Management Corp.  
McGinn, Smith Capital Holdings  
McGinn, Smith Capital Management LLC  
McGinn, Smith Financial Services Corp.  
McGinn, Smith FirstLine Funding LLC  
McGinn, Smith Funding LLC  
McGinn, Smith Group LLC  
McGinn, Smith Holdings LLC  
McGinn, Smith Independent Services Corp.  
McGinn, Smith Licensing Co.

McGinn, Smith Transaction Funding Corp.  
Mr. Cranberry LLC  
MS Partners  
MSFC Security Holdings LLC  
NEI Capital LLC  
Pacific Trust 02  
Point Capital LLC  
Prime Vision Communications LLC  
Prime Vision Communication Management Keys Cove LLC  
Prime Vision Communications of Cutler Cay LLC  
Prime Vision Funding of Cutler Cove LLC  
Prime Vision Funding of Key Cove LLC  
RTC Trust 02  
SAI Trust 00  
SAI Trust 03  
Security Participation Trust I  
Security Participation Trust II  
Security Participation Trust III  
Security Participation Trust IV  
Seton Hall Associates  
TDM Cable Funding LLC  
TDM Cable Trust 06  
TDM Luxury Cruise Trust 07  
TDM Verifier Trust 07  
TDM Verifier Trust 07R  
TDM Verifier Trust 08  
TDM Verifier Trust 08R  
TDM Verifier Trust 09  
TDM Verifier Trust 11  
TDMM Benchmark Trust 09  
TDMM Cable Funding LLC  
TDMM Cable Jr Trust 09  
TDMM Cable Sr Trust 09  
Third Albany Income Notes LLC  
Travel Liquidators, LLC  
White Glove Cruises LLC  
White Glove LLC

**Exhibit B**  
**Known Bank Accounts**

Institution	Account Number	Name of Account Holder	Account Name 2
Mercantile Bank	██████1998	107th Assoc. LLC Trust 07	
Mercantile Bank	██████1987	107th Associates LLC	
M&T Bank	██████6850	107th Associates LLC	
M&T Bank	██████3478	74 State Street Capital LP	Operating
M&T Bank	██████062	74 State Street Capital LP	
M&T Bank	██████5288	Acquisition Trust 03	Operating Account
Whitney National Bank	██████9335	Benchmark Communication LLC	
M&T Bank	██████0805	Capital Center Credit Corp	Operating
M&T Bank	██████2250	Capital Center Credit Corp	Careclub Depository, 99 Pine St
JPMorganChase	██████587	Capital Center Credit Corp	Special Account Michael Lewy Attn: David Rees
NFS/Fidelity	██████178	Capital Center Credit Corp	C/O MCGINN SMITH & CO INC ATTN DAVID P REES
JPMorganChase	██████4817	Capital Center Credit Corp c/o McGinn Smith & Co	
Monterey Bank	██████354	Charter Cruise Ventures	dba YOLO Cruises
M&T Bank	██████133	CMS Financial	
M&T Bank	██████6985	CMS Financial Services Corp.	
M&T Bank	██████064	CMS Financial Services Corp.	
Monterey Bank	██████346	Cruise Charter Ventures	dba YOLO Cruises
Mercantile Bank	██████3972	Cruise Charter Ventures LLC	
Mercantile Bank	██████1307	Cruise Charter Ventures LLC	
Mercantile Bank	██████2808	Cruise Charter Ventures Trust 08	
M&T Bank	██████3528	First Advisory Income Notes	Operating
M&T Bank	██████489	First Advisory Income Notes	Escrow
M&T Bank	██████9147	First Excelsior Income Notes LLC	Alarm Accum Account
M&T Bank	██████9139	First Excelsior Income Notes LLC	Operating
Charter One Bank	██████363-8	First Excelsior Income Notes LLC	Escrow
JPMorganChase	██████6928	First Excelsior Income Notes LLC	
NFS/Fidelity	██████9280	First Excelsior Income Notes LLC	
M&T Bank	██████6013	First Independent Income Notes	Operating
M&T Bank	██████9279	First Independent Income Notes	Monitoring Contract Accum

**Exhibit B**  
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Institution	Account Number	Name of Account Holder	Account Name 2
Charter One Bank	██████003-6	First Independent Income Notes	Timothy McGinn
JPMorganChase	██████893	First Independent Income Notes	
JPMorganChase	██████087	First Independent Income Notes	
NFS/Fidelity	██████934	First Independent Income Notes	
Mercantile Bank	██████1921	FirstLine Senior Trust 07 DTD 5/19/07	McGinn Smith Capital Holdings Corp. TTEE
M&T Bank	██████5028	FirstLine Sr Trust 07	
M&T Bank	██████5366	FirstLine Sr Trust 07 Series B	
Mercantile Bank	██████0733	FirstLine Sr Trust 07 Series B	McGinn Smith & Co Inc Trustee
M&T Bank	██████5010	FirstLine Trust 07	
Mercantile Bank	██████1910	FirstLine Trust 07 DTD 5/19/07	McGinn Smith Capital Holdings Corp. TTEE
Mercantile Bank	██████0722	FirstLine Trust 07 Series B	McGinn Smith & Co Inc Trustee, UAD 10/16/07
M&T Bank	██████5358	FirstLine Trust 07 Series B	
M&T Bank	██████6413	Fortress Trust 08	c/o McGinn Smith Capital Holdings Corp.
Mercantile Bank	██████9187	Fortress Trust 08 UTD 9/10/08	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████6165	Integrated Excellence Jr Trust	
Mercantile Bank	██████3994	Integrated Excellence Jr Trust 08 DTD 5/28/08	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████6173	Integrated Excellence Sr Trust	
Mercantile Bank	██████3983	Integrated Excellence Sr Trust 08 DTD 5/27/08	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████6868	IP Investors LLC	
M&T Bank	██████3783	James J. Carroll Charitable Fund	
M&T Bank	██████6815	JGC Trust 00	Operating c/o McGinn Smith
Mercantile Bank	██████0674	Luxury Cruise Center Inc	
Mercantile Bank	██████0446	Luxury Cruise Center Inc	
Mercantile Bank	██████0435	Luxury Cruise Charter Inc. Payables	
Mercantile Bank	██████3945	Luxury Cruise Receivables LLC	
Mercantile Bank	██████1967	Luxury Cruise Receivables LLC	
M&T Bank	██████3996	M&S Partners	
JPMorganChase	██████443	McGinn Smith & Co	
JPMorganChase	██████670	McGinn Smith & Co	



**Exhibit B**  
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Institution	Account Number	Name of Account Holder	Account Name 2
NFS/Fidelity	██████0167	MCGINN SMITH & CO DELIGIANNIS MASTER ACCOUNT	
NFS/Fidelity	██████035	MCGINN SMITH & CO AVERAGE PRICE ACCOUNT	
JPMorganChase	██████300	McGinn Smith & Co Capital A/C	
JPMorganChase	██████302	McGinn Smith & Co Corporate Bond A/C Attn: David Rees	
JPMorganChase	██████306	McGinn Smith & Co Deposit Account Attn: David Rees	
JPMorganChase	██████305	McGinn Smith & Co Error Account Attn: David Rees	
JPMorganChase	██████301	McGinn Smith & Co Firm Trading A/C Attn: David Rees	
JPMorganChase	██████303	McGinn Smith & Co Govt Bond A/C Attn: David Rees	
NFS/Fidelity	██████007	MCGINN SMITH & CO INC	
NFS/Fidelity	██████051	MCGINN SMITH & CO INC ALBANY BTAM S DIFFERENCE	
NFS/Fidelity	██████043	MCGINN SMITH & CO INC ALBANY BTAM MASTER ACCOUNT	
NFS/Fidelity	██████007	MCGINN SMITH & CO INC DAVID L SMITH	
NFS/Fidelity	██████175	MCGINN SMITH & CO INC DELIGIANNIS S DIFFERENCE	
NFS/Fidelity	██████086	MCGINN SMITH & CO INC NYC BTAM UNALLOCATED	
NFS/Fidelity	██████728	MCGINN SMITH & CO INC REVENUE ACCOUNT	
NFS/Fidelity	██████060	MCGINN SMITH & CO INC ALBANY BTAM UNALLOCATED	
NFS/Fidelity	██████205	MCGINN SMITH & CO INC BOYLAN S DIFFERENCE	

**Exhibit B**  
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Institution	Account Number	Name of Account Holder	Account Name 2
NFS/Fidelity	██████191	MCGINN SMITH & CO INC BOYLAN MASTER ACCOUNT	
NFS/Fidelity	██████83	MCGINN SMITH & CO INC DELIGIANNIS UNALLOCATED	
NFS/Fidelity	██████116	MCGINN SMITH & CO INC ERROR ACCOUNT	
NFS/Fidelity	██████230	MCGINN SMITH & CO INC RABINOVICH S DIFFERENCE	
NFS/Fidelity	██████221	MCGINN SMITH & CO INC RABINOVICH MASTER ACCOUNT	
NFS/Fidelity	██████248	MCGINN SMITH & CO INC RABINOVICH UNALLOCATED	
NFS/Fidelity	██████140	MCGINN SMITH & CO INC SANCHIRICO S DIFFERENCE	
NFS/Fidelity	██████32	MCGINN SMITH & CO INC SANCHIRICO MASTER ACCOUNTS	
NFS/Fidelity	██████59	MCGINN SMITH & CO INC SANCHIRICO UNALLOCATED	
NFS/Fidelity	██████108	MCGINN SMITH & CO INC SYNDICATE ACCOUNT	
JPMorganChase	██████304	McGinn Smith & Co Municipal Bond Account Attn: David Rees	
JPMorganChase	██████815	McGinn Smith & Co Reserve A/C Residual Bal	
NFS/Fidelity	██████019	MCGINN SMITH & CO RISKLESS PRINCIPAL	
JPMorganChase	██████307	McGinn Smith & Co Syndicate A/C	
M&T Bank	██████1081	McGinn Smith & Company	Dividend

**Exhibit B**  
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Institution	Account Number	Name of Account Holder	Account Name 2
M&T Bank	██████4734	McGinn Smith & Company	
M&T Bank	██████3569	McGinn Smith Advisors LLC	
M&T Bank	██████5044	McGinn Smith Alarm Trading LLC	
M&T Bank	██████4351	McGinn Smith Capital Holdings	MSCH Paying Agent for Vidsoft Inc.
M&T Bank	██████3551	McGinn Smith Capital Holdings	Payment Agent for Vigilant Privacy Corp.
M&T Bank	██████3803	McGinn Smith Capital Holdings	
JPMorganChase	██████573	McGinn Smith Capital Holdings	
NFS/Fidelity	██████734	MCGINN SMITH CAPITAL HOLDINGS	
M&T Bank	██████5783	McGinn Smith Capital Holdings Corp	Hannan Reserve Account
Mercantile Bank	██████1635	McGinn Smith Funding LLC	
Monterey Bank	██████338	McGinn Smith Funding LLC	
M&T Bank	██████3925	McGinn Smith Holdings LLC	
NFS/Fidelity	██████944	MCGINN SMITH INCENTIVE PL CUST IRA OF TIMOTHY MCGINN	
JPMorganChase	██████246	McGinn Smith Incentive Savings Plan	
Mercantile Bank	██████9022	McGinn Smith Independent Services Corp	
M&T Bank	██████5975	McGinn Smith Independent Services Corp	
M&T Bank	██████5051	McGinn Smith Licensing Company LLC	
Mercantile Bank	██████3083	McGinn Smith Transaction Funding Corp	
M&T Bank	██████6207	McGinn Smith Transaction Funding Corp	
Mercantile Bank	██████8857	McGinn Smith Transaction Funding Corp	2nd Offering Account
M&T Bank	██████5036	McGinn Smith Acceptance Corp	

**Exhibit B**  
**Known Bank Accounts**

Institution	Account Number	Name of Account Holder	Account Name 2
JPMorganChase	██████████0294	McGinn, Tim (Union Bank of California Cust Adams Keegan Retirement Svgs Plan, FBO Tim McGinn A/C # ██████████5003)	
NFS/Fidelity	██████████745	McGinn, Timothy M.	
M&T Bank	██████████2675	McGinn, Timothy M.	
M&T Bank	██████████9504	McGinn, Timothy M.	
Mercantile Bank	██████████6288	McGinn, Timothy M.	
JPMorganChase	██████████9655	McGinn, Timothy M.	
Bank of America	****5452	McGinn, Timothy and Nancy	
Mercantile Bank	██████████2171	MR Cranberry LLC	c/o Timothy McGinn
NFS/Fidelity	██████████272	MR Cranberry LLC	
M&T Bank	██████████6421	MSFC Security Holdings LLC	
Mercantile Bank	██████████9220	NEI Capital LLC	
M&T Bank	██████████5833	Pacific Trust 02	Operating
Mercantile Bank	██████████9687	Prime Vision Communication Mgmt Keys Cove LLC	c/o McGinn Smith & Co
Bank of Florida	██████████976	Prime Vision Communications LLC	
Mercantile Bank	██████████9698	Prime Vision Communications of Cutler Cay LLC	c/o McGinn Smith & Co
Mercantile Bank	██████████9518	Prime Vision Funding of Cutler Cove LLC	c/o McGinn Smith & Co
Mercantile Bank	██████████9529	Prime Vision Funding of Key Cove LLC	c/o McGinn Smith & Co
M&T Bank	██████████5767	RTC Trust 02	Accum
M&T Bank	██████████5775	RTC Trust 02	Operating
M&T Bank	██████████3635	SAI Trust 00	
Charter One Bank	██████████323-3	SAI Trust 00	
M&T Bank	██████████3966	SAI Trust 03	Jr
M&T Bank	██████████4620	SAI Trust 03	Sr
M&T Bank	██████████7729	Security Participation Trust I	
M&T Bank	██████████9410	Security Participation Trust II	Accum
M&T Bank	██████████9288	Security Participation Trust II	Operating
M&T Bank	██████████3123	Security Participation Trust III	Operating
M&T Bank	██████████3115	Security Participation Trust III	Accum
M&T Bank	██████████5460	Security Participation Trust IV	
Charter One Bank	██████████023-6	Security Participation Trust Oper	
M&T Bank	██████████4492	Seton Hall Associates	McGinn & Smith
NFS/Fidelity	██████████208	Smith, David L.	
M&T Bank	██████████965	Smith, David L.	
NFS/Fidelity	xxx-xx6777	Smith, David L.	
NFS/Fidelity	xxx-xx4353	Smith, David and Lynn	

**Exhibit B**  
**Known Bank Accounts**

<b>Institution</b>	<b>Account Number</b>	<b>Name of Account Holder</b>	<b>Account Name 2</b>
NFS/Fidelity	██████████916	Smith, Lynn A.	
NFS/Fidelity	██████████912	Smith, Lynn A.	
Bank of America		Smith, Lynn A.	
JPMorganChase	██████████	Smith, Lynn A.	
Mercantile Bank	██████████9507	TDM Cable Funding LLC	c/o McGinn Smith & Co.
Mercantile Bank	██████████9573	TDM Cable Funding LLC / TDM Cable Trust 06	c/o McGinn Smith & Co
M&T Bank	██████████4765	TDM Cable Funding LLC TDM Verifier Trust 07 Operating	TDM Verifier Trust 07 Operating
M&T Bank	██████████4500	TDM Cable Funding LLC Trust 06 Account	Trust 06 Account
M&T Bank	██████████5234	TDM Luxury Cruise Trust 07	
Mercantile Bank	██████████2086	TDM Luxury Cruise Trust 07 DTD 7/16/07	McGinn Smith Capital Holdings Corp - TTEE
Mercantile Bank	██████████1437	TDM Verifier Trust 07	Escrow
Mercantile Bank	██████████4216	TDM Verifier Trust 07R	
M&T Bank	██████████5738	TDM Verifier Trust 08	
Mercantile Bank	██████████1030	TDM Verifier Trust 08 DTD 12/11/07	McGinn Smith Capital Holdings Corp - TTEE
Mercantile Bank	██████████9132	TDM Verifier Trust 08R DTD 12/11/07	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████████6736	TDM Verifier Trust 09	
Mercantile Bank	██████████4007	TDM Verifier Trust 09 DTD 12/15/08	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████████7064	TDM Verifier Trust 11	
M&T Bank	██████████409	TDM Verifier Trust 11	
M&T Bank	██████████7056	TDMM Benchmark Trust 09	
Mercantile Bank	██████████9077	TDMM Cable Funding LLC	
Mercantile Bank	██████████4139	TDMM Cable Jr Tr 09 DTD 1/16/09	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████████6728	TDMM Cable Jr Trust 09	
Mercantile Bank	██████████4150	TDMM Cable Sr Tr. 09 DTD 1/16/09	McGinn Smith Capital Holdings Corp - TTEE
M&T Bank	██████████5710	TDMM Cable Sr Trust 09	
M&T Bank	██████████462	Third Albany Income Notes	Escrow
NFS/Fidelity	██████████384	Thrd Albany Income Notes	
M&T Bank	██████████9550	Third Albany Income Notes	Operating
M&T Bank	██████████3593	Third Albany Income Notes	Alarm Accum
JPMorganChase	██████████988	Third Albany Income Notes	

**Exhibit B**  
**Known Bank Accounts**

<b>Institution</b>	<b>Account Number</b>	<b>Name of Account Holder</b>	<b>Account Name 2</b>
NFS/Fidelity	██████████671	Urbelis Thomas TTEE David L Smith & Lynn A Smith, Irrev Tr U/A 8/4/04	
Mercantile Bank	██████████2022	White Glove Cruises LLC	
Mercantile Bank	██████████8201	White Glove Cruises LLC	
Mercantile Bank	██████████2231	White Glove Cruises LLC	
Mercantile Bank	██████████2759	White Glove Cruises LLC	