

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

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, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

Defendants, :

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and :

GEOFFREY R. SMITH, Trustee of the :
David L. and Lynn A. Smith Irrevocable :
Trust U/A 8/04/04, :

Intervenor. :

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**NOTICE OF FILING OF TWENTY-SIXTH PAYMENT SCHEDULE
OF FIRST INVESTOR DISTRIBUTION
(Collateral Recovery Investors)**

PLEASE TAKE NOTICE that on February 16, 2018, William J. Brown, as Receiver, filed the attached McGinn, Smith & Co. Inc. - Twenty-Sixth Payment Schedule of Investor Distributions (Collateral Recovery Investors), pursuant to the Approved Plan of Distribution of Estate Assets.

In accordance with the Plan, Payment Schedules of Investor Distributions (Collateral Recovery Investors) will continue to be filed on a rolling basis. The attached Payment Schedule reports the claim numbers and amount to be paid as a first distribution to the holders of the listed claim numbers (who have received collateral recoveries), which amount has been rounded to the nearest whole dollar in accordance with Section 12 of the Plan.

Dated: February 16, 2018

PHILLIPS LYTTLE LLP

By /s/ William J. Brown
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Doc #01-3037018.26

McGinn Smith & Co. Inc. - Twenty-Sixth Payment Schedule of Investor Distributions (Collateral Recovery Investors)

February 16, 2018

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
4205A	TDM Verifier Trust 08R Contract Certificate 9%	\$ 55,000.00	See amount below
4206A	TDMM Cable Sr. Trust 09 9%	\$ 7,793.26	See amount below
4207A	Firstline Trust 07 9.25% Senior Contract Certificates Due 09/01/10	\$ 30,969.26	See amount below
4208A	TDM Verifier Trust 07R Contract Certificates	\$ 50,000.00	See amount below
4209A	TDMM Cable Sr. Trust 09 9%	\$ 15,586.52	(\$1,382.08)
4292A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 20,691.95	See amount below
4293A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 45,000.00	See amount below
4294A	TDM Verifier Trust 08 Contract Certificate 36	\$ 30,000.00	See amount below
4296A	FAIN Secured Senior Subordinated Notes	\$ 10,000.00	See amount below
4297A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 01/01/11	\$ 8,276.78	See amount below
4298A	Integrated Excellence Sr. Trust 08	\$ 6,836.50	See amount below
4299A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 80,000.00	See amount below
4300A	TDM Verifier Trust 07R Contract Certificates	\$ 10,000.00	See amount below
4301A	FAIN Secured Senior Notes	\$ 9,199.54	See amount below
4302A	TAIN Secured Senior Notes	\$ 77,292.93	See amount below
4295A	TAIN Secured Senior Notes	\$ 45,466.43	(\$2,816.96)
4630A	FAIN Secured Senior Subordinated Notes	\$ 125,000.00	See amount below
4631A	FIIN Secured Senior Notes	\$ 59,106.36	See amount below
4627A	FAIN Secured Senior Notes	\$ 114,994.19	(\$120,089.95)
4920A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 2,000.00	See amount below
4921A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 5,000.00	See amount below

* If the Amount of First Distribution is a negative number indicated by (\$xxx) in parenthesis, then the negative amount will be a further charge when second or later distributions are made.

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
4922A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 7,000.00	See amount below
4923A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 33,000.00	See amount below
4913A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 6,000.00	See amount below
4914A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 15,000.00	See amount below
4915A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 20,000.00	See amount below
4916A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 100,000.00	See amount below
4917A	TAIN Secured Junior Notes Due 12/15/2009	\$ 20,000.00	See amount below
4918A	TAIN Secured Junior Notes Due 12/15/2009	\$ 25,000.00	See amount below
4919A	TAIN Secured Junior Notes Due 12/15/2009	\$ 50,000.00	\$ 16,831.00
4983A	FAIN Secured Senior Subordinated Notes	\$ 10,000.00	See amount below
4984A	FAIN Secured Senior Subordinated Notes	\$ 30,000.00	See amount below
4985A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 35,000.00	See amount below
4986A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 40,000.00	See amount below
4987A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 70,000.00	See amount below
4988A	Fortress Trust 08	\$ 7,964.44	See amount below
4989A	TAIN Secured Senior Subordinated Notes 7.75% Due 12/15/2009	\$ 10,000.00	See amount below
4990A	FAIN Secured Senior Notes	\$ 13,799.30	See amount below
4991A	FAIN Secured Senior Subordinated Notes	\$ 10,000.00	See amount below
4992A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 100,000.00	See amount below
4993A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 24,830.34	See amount below
4994A	FEIN Secured Senior Notes	\$ 36,798.14	See amount below
4995A	FEIN Secured Senior Notes	\$ 91,995.36	See amount below
4996A	FIIN Secured Senior Notes	\$ 90,932.86	See amount below
4997A	McGinn, Smith Firstline Funding, LLC	\$ 4,000.00	\$ 11,505.93
5125A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 14,000.00	See amount below

* If the Amount of First Distribution is a negative number indicated by (\$xxx) in parenthesis, then the negative amount will be a further charge when second or later distributions are made.

<i>Claim #</i>	<i>Description of Investment</i>	<i>Amount of Investment (100%)</i>	<i>Amount of First Distribution*</i>
5126A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 20,000.00	See amount below
5127A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 25,000.00	See amount below
5128A	FAIN Secured Senior Notes	\$ 9,199.54	See amount below
5129A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 10,000.00	See amount below
5130A	FIIN 10.25% Secured Junior Notes Due 12/15/2008	\$ 35,000.00	(\$767.70)
6007A	TAIN Secured Junior Notes Due 12/15/2009	\$ 100,000.00	See amount below
6011A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 30,000.00	See amount below
6008A	FAIN 10.25% Secured Junior Notes Due 11/15/2010	\$ 25,000.00	See amount below
6009A	FEIN 10.25% Secured Junior Notes Due 01/30/2009	\$ 40,000.00	See amount below
6010A	TAIN Secured Junior Notes Due 12/15/2009	\$ 60,000.00	(\$916.28)
6213A	FAIN Secured Senior Subordinated Notes	\$ 15,000.00	See amount below
6214A	FIIN Secured Senior Subordinated Notes Due 12/15/2008	\$ 40,000.00	See amount below
6215A	Firstline Trust 07B Senior Contract Certificates 9.50% Due 10/01/11	\$ 8,276.78	See amount below
6216A	TDM Verifier Trust 11 Contract Certificates 9%	\$ 9,539.85	See amount below
6217A	TDMM Cable Sr. Trust 09 9%	\$ 7,793.26	See amount below
6218A	FAIN Secured Senior Notes	\$ 13,799.30	See amount below
6219A	FIIN Secured Senior Notes	\$ 22,733.21	See amount below
6220A	FIIN Secured Senior Notes	\$ 54,559.72	See amount below
6221A	FAIN Secured Senior Subordinated Notes	\$ 40,000.00	See amount below
6222A	FEIN Secured Senior Subordinated Notes Due 01/30/2009	\$ 25,000.00	See amount below
6223A	Fortress Trust 08	\$ 7,964.44	See amount below
6224A	TDM Verifier Trust 07R Contract Certificates	\$ 20,000.00	See amount below
6225A	FAIN Secured Senior Notes	\$ 36,798.14	See amount below
6226A	McGinn, Smith Firstline Funding, LLC	\$ 1,500.00	(\$4,450.12)

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* If the Amount of First Distribution is a negative number indicated by (\$xxx) in parenthesis, then the negative amount will be a further charge when second or later distributions are made.