

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 76720 / December 21, 2015

ADMINISTRATIVE PROCEEDING

File No. 3-15393

In the Matter of

COMPREHENSIVE CAPITAL
MANAGEMENT, INC.,

Respondent.

ORDER DIRECTING
DISBURSEMENT OF FAIR FUND

On May 7, 2015, the Securities and Exchange Commission (“Commission”) published a Notice of Proposed Plan of Distribution Transferring Fair Fund Funds to a Court-Appointed Receiver and Opportunity for Comment¹ (“Notice”) pursuant to Rule 1103 of the Commission’s Rules on Fair Fund and Disgorgement Plans (“Commission’s Rules”).² The Notice advised interested persons that they could obtain a copy of the proposed plan of distribution (“Distribution Plan”) from the Commission’s public website at <http://www.sec.gov/litigation/fairfundlist.htm> or by submitting a written request to Nancy Chase Burton, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-5631. The Notice also advised that all persons desiring to comment on the Distribution Plan could submit their comments, in writing, no later than thirty (30) days from the date of the Notice: (1) to the Office of the Secretary, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090; (2) by using the Commission’s Internet comment form (<http://www.sec.gov/litigation/admin.shtml>); or (3) by sending an e-mail to rule-comments@sec.gov. No comments were received, and subsequently, on June 23, 2015, the Commission issued an Order Approving Plan of Distribution.³

The Distribution Plan provides that once the plan is approved by the Commission, Commission staff will take the necessary steps to obtain a Commission order transferring the Comprehensive Capital Management, Inc. (“CCM”) Fair Fund, pursuant to Rule 1102(a) of the Commission’s Rules,⁴ to a court-appointed receiver in the related Commission action, *SEC v. Roth, et al.*, Case No. 11-cv-2079 (C.D. Ill.) (the “Receiver Action”). The receiver will then distribute the CCM Fair Fund to injured investors in accordance with the distribution plan to be established in the Receiver Action. The receiver has determined that the CCM Fair Fund will be distributed *pro rata* to seven injured investors and has provided the amount each injured investor will receive to Commission staff. Commission staff has reviewed this

¹ Exchange Act Release No. 74899 (May 7, 2015).

² 17 C.F.R. § 201.1103.

³ Exchange Act Release No. 75264 (June 23, 2015).

⁴ 17 C.F.R. § 201.1102(a).

material, and requests that the Commission authorize the transfer of the CCM Fair Fund to the receiver for distribution.

Accordingly, it is hereby ORDERED that Commission staff shall disburse the entire CCM Fair Fund to the receiver's bank account established in the Receiver Action, for distribution pursuant to the receiver's distribution plan to the seven injured investors identified by the receiver.

By the Commission.

Brent J. Fields
Secretary