

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 81064 / June 30, 2017**

**ADMINISTRATIVE PROCEEDING**

**File Nos. 3-11292, 3-11359, 3-11393, 3-11450, 3-11498, 3-11514, 3-11515, 3-11538, 3-11578, 3-11645, 3-11676, 3-11793, 3-11814, 3-11818, 3-11914, 3-11915, 3-11916, 3-11935, 3-11940, 3-11987, 3-12114, 3-12115, 3-12116, 3-12238, 3-12372, 3-12400, 3-12540, 3-12554, 3-12678, 3-12737, 3-12805, 3-12868, 3-13199, 3-13675, 3-13847, 3-14191, 3-14192, 3-14594, 3-14641, 3-14854, 3-14863, 3-14899, 3-14909, 3-14950, 3-14982, 3-15014, 3-15098, 3-15134, 3-15135, 3-15211, 3-15429, 3-15471, 3-15507, 3-15526, 3-15641, 3-15982, 3-16014, 3-16017, 3-16163, 3-16175, 3-16203, 3-16389, 3-16398, 3-16575, 3-16755, 3-16757, 3-16786, 3-16829, 3-16846, 3-16852, 3-16955, 3-17075, and 3-17186**

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**In the Matter of**

**Certain Disgorgement and Fair Funds  
in Administrative Proceedings.**

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**NOTICE OF NAME CHANGE OF  
APPOINTED TAX ADMINISTRATOR**

On March 9, 2005, and periodically thereafter, the Commission has appointed Damasco & Associates LLP (“Damasco”) as the tax administrator in administrative proceedings for certain Disgorgement and Fair Funds (collectively, “Funds”). On February 2, 2016, the Commission issued an Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”),<sup>1</sup> authorizing the appointment of Damasco as the tax administrator for Funds for the calendar years 2016 through 2018, and established that Damasco was to maintain bond coverage in the amount of \$350,000.00 when acting as the Omnibus Tax Administrator and paying taxes for the Funds.

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<sup>1</sup> Exchange Act Rel. No. 77016 (Feb. 2, 2016).

On June 30, 2017, the Commission amended the Omnibus Order, beginning June 2017 and for calendar year 2018, to replace all references to Damasco with “Miller Kaplan Arase LLP which acquired Damasco & Associates LLP” in order to reflect Damasco’s name change.<sup>1</sup> Therefore, the Omnibus Order is now in the name of Miller Kaplan Arase LLP (“Miller Kaplan”) and the Revised 2017-2018 Letter Agreement referenced therein has been signed by Miller Kaplan. *See* Exhibit 1 listing all matters where the name Damasco & Associates LLP is changed to Miller Kaplan Arase LLP going forward.

By the Commission.

Brent J. Fields  
Secretary

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<sup>1</sup> Omnibus Order Rel. No. 34-81057 (June 30, 2017).

Exhibit 1

<b>FUND</b>	<b>CASE NUMBER(S)</b>
Alliance Capital Management, L.P.	3-11359
Massachusetts Financial Services Co., John W. Ballen, and Kevin R. Parke	3-11393
Massachusetts Financial Services Co.	3-11450
Strong Capital Management, Inc., Strong Investor Services, Inc., Strong Investments, Inc., Richard S. Strong, Thomas A. Hooker, Jr., and Anthony J. D'Amato	3-11498
Fidelity National Capital Investors, Inc.	3-11514
Charles W. Crouse and Norman R. Hess	3-11515
J. Michael Scarborough and Royal Alliance Associates, Inc.	3-11538
CIHC, Inc., Conseco Services, LLC, and Conseco Equity Sales, Inc.	3-11578
PA Fund Management LLC f/k/a PIMCO Advisors Fund Management LLC, PEA Capital LLC f/k/a PIMCO Equity Advisors LLC, and PA Distributors LLC f/k/a PIMCO Advisors Distributors LLC	3-11645
John W. Adams and AIP, LLC	3-11676
Southwest Securities, Inc., Daniel R. Leland, Kerry M. Rigdon, and Kevin J. Marsh	3-11793
Columbia Management Advisors, Inc. and Columbia Funds Distributor, Inc.	3-11814
Banc of America Capital Management, LLC, BACAP Distributors, LLC, and Banc of America Securities, LLC	3-11818
Gerald T. Malone	3-11914
John D. Carifa	3-11915
Michael J. Laughlin	3-11916
Smith Barney Fund Management LLC and Citigroup Global Markets, Inc.	3-11935
Huntington Bancshares, Inc., Thomas E. Hoaglin, Michael J. McMennamin, and, John Van Fleet, CPA	3-11940
Canadian Imperial Holdings Inc. and CIBC World Markets Corp.	3-11987
Michael Sassano, Dogan Baruh, Robert Okin, and R. Scott Arby	3-12554
Ameriprise Financial, Inc. (formerly American Express Financial Corporation)	3-12114
Ameriprise Financial Services, Inc. (formerly American Express Financial Advisors Inc.)	3-12115
Millennium Partners, L.P., Millennium Management, L.L.C., Millennium International Management, L.L.C., Israel Englander, Terence Feeney, Fred Stone, and Kovan Pillai	3-12116
Steven B. Markovitz	3-11292
Bear, Stearns & Co. and Bear, Stearns Securities Corp.	3-12238
Waddell & Reed, Inc., Waddell & Reed Investment Management Company, and Waddell & Reed Services Company	3-12372
Prudential Equity Group, LLC f/k/a Prudential Securities Inc.	3-12400
Fred Alger Management, Inc.	3-12540
Haidar Capital Management, LLC, Haidar Capital Advisors, LLC, and Said N. Haidar	3-12678
Folger Nolan Fleming Douglas Capital Management, Inc., Neil C. Folger and David M. Brown	3-12737
Evergreen Investment Management Company, LLC, Evergreen Investment Services, Inc., Evergreen Service Company, LLC, and Wachovia Securities, LLC	3-12805

<b>FUND</b>	<b>CASE NUMBER(S)</b>
Packetport.com, Inc., Ronald Durando, Microphase Corp., Robert H. Jaffe, Gustave Dotoli, M. Christopher Agarwal, and Theodore Kunzog	3-12868
Cornerstone Capital and Laura Jean Kent	3-13199
Value Line, Inc., Value Line Securities, Inc., Jean Bernhard Buttner, and David Henigson	3-13675
Morgan Asset Management, Inc., Morgan Keegan & Company, Inc., James C. Kelsoe, Jr., and Joseph Thompson Weller, CPA	3-13847
BNY Mellon Securities LLC	3-14191
Mark Shaw	3-14192
Credit Suisse Alternative Capital, LLC (f/k/a Credit Suisse Alternative Capital, Inc.), Credit Suisse Asset Management, LLC, and Samir H. Bhatt	3-14594
Charles L. Rizzo and Gina M. Hornbogen	3-14641
GMB Capital Management LLC, GMB Capital Partners LLC, Gabriel Bitran, and Marco Bitran	3-14854
UBS Financial Services Inc. of Puerto Rico	3-14863
Oxford Investment Partners, LLC and Walter J. Clarke	3-14899
Oppenheimerfunds, Inc. and Oppenheimerfunds Distributor, Inc.	3-14909
Centaur Management Co. LLC	3-14950
Wells Fargo Brokerage Services, LLC n/k/a Wells Fargo Securities, LLC and Shawn Patrick McMurtry	3-14982
JP Turner & Company, LLC and William L. Mello	3-15014
Credit Suisse Securities (USA) LLC, DLJ Mortgage Capital, Inc., Credit Suisse First Boston Mortgage Acceptance Corp., Credit Suisse First Boston Mortgage Securities Corp., and Asset Backed Securities Corporation	3-15098
Aladdin Capital Management LLC and Aladdin Capital LLC	3-15134
Joseph A. Schlim	3-15135
Gregg C. Lorenzo, Francis V. Lorenzo, and Charles Vista, LLC	3-15211
North East Capital, LLC and Anthony T. Vicidomine	3-15429
Sarkauskas and Associates, Inc. and James M. Sarkauskas	3-15471
JPMorgan Chase & Co.	3-15507
George B. Franz III and Ruby Corporation	3-15526
GLG Partners, Inc. and GLG Partners, L.P.	3-15641
Morgan Stanley, Co. LLC, Morgan Stanley ABS Capital I Inc., and Morgan Stanley Mortgage Capital Holdings LLC	3-15982
Keith MacDonald Summers	3-16014
Linkbrokers Derivatives LLC	3-16017
Yale I. Asbell	3-16163
Kenneth C. Meissner, James Doug Scott, and Mark S. "Mike" Tomich	3-16175
Anthony Coronati and Bidtoask LLC	3-16203
VCAP Securities, LLC and Brett Thomas Graham	3-16389
Sandra Dyche	3-16398
Computer Sciences Corporation, Michael Laphen, Michael Mancuso, Wayne Banks, Claus Zilmer, and Paul Wakefield	3-16575
Success Trade, Inc., Success Trade Securities, Inc., and Fuad Ahmed	3-16755

<b>FUND</b>	<b>CASE NUMBER(S)</b>
Citigroup Alternative Investments LLC and Citigroup Global Markets Inc.	3-16757
Bankrate, Inc.	3-16786
William B. Fretz, Jr., John P. Freeman, Covenant Capital Management Partners, L.P., and Covenant Partners, L.P.	3-16829
UBS Financial Services Inc. of Puerto Rico	3-16846
Focus Media Holding Limited and Jason Jiang	3-16852
Metis Wealth Advisors, LLC and Juan R. Montermoso	3-16955
Peter Kuperman and QED Benchmark Management, L.L.C.	3-17075
Burrill Capital Management, LLC, G. Steven Burrill, CPA, Victor A. Hebert, Esq., and Helena C. Sen, CPA	3-17186