

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 83437 / June 14, 2018**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-17956**

---

**In the Matter of**

**MAGNACHIP**  
**SEMICONDUCTOR**  
**CORPORATION and**  
**MARGARET HYE-RYOUNG**  
**SAKAI, CPA,**

**Respondents.**

---

**ORDER APPOINTING**  
**TAX ADMINISTRATOR**

By order dated June 30, 2017, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”),<sup>1</sup> authorizing the Secretary to issue orders beginning June 2017 and for calendar year 2018 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP, a certified public accounting firm, which acquired Damasco & Associates LLP (“Miller Kaplan”), with their offices located in San Francisco, California, as tax administrator (“Tax Administrator”) in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund (“QSF”) under the Department of the Treasury Regulation § 1.468B-1(c).

On June 13, 2018, the Commission staff requested the appointment of Miller Kaplan as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that Miller Kaplan, pursuant to and in accordance with the Omnibus Order, is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by its Secretary, pursuant to delegated authority.

Brent J. Fields  
Secretary

---

<sup>1</sup> Exchange Act Rel. No. 81057 (June 30, 2017).