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UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

v.

BROADWIND ENERGY, INC.,  
J. CAMERON DRECOLL; and  
STEPHANIE K. KUSHNER,

Defendants.



Case No. 1:15-cv-01142

**ORDER ESTABLISHING A FAIR FUND, APPOINTING TAX ADMINISTRATOR AND  
AUTHORIZING PAYMENT OF TAX RELATED FEES, EXPENSES, AND OBLIGATIONS**

The Court, having reviewed the Motion of Plaintiff Securities and Exchange Commission ("SEC") to establish a fair fund, appoint Miller Kaplan Arase LLP ("Miller Kaplan") as Tax Administrator, and to authorize payment of future tax obligations, and the fees and expenses of the Tax Administrator (the "Motion") and for good cause shown,

**IT IS HEREBY ORDERED:**

1. The Motion is GRANTED.
2. A Fair Fund is established, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, as amended by the Dodd-Frank Act of 2010 [15 U.S.C. § 7246] for \$1,691,467, along with any accrued interest and earnings thereon (the "Fair Fund").
3. Miller Kaplan is appointed Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for all funds under the Court's jurisdiction in this case.
4. Miller Kaplan shall be designated the Tax Administrator of the Fair Fund, pursuant to Section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g), and related regulations, and

shall satisfy the administrative requirements imposed by those regulations, including but not limited to:

(a) obtaining a taxpayer identification number; (b) filing applicable federal, state, and local tax returns and paying taxes reported thereon out of the Fair Fund; and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Fair Fund. Upon request, the Tax Administrator shall provide copies of any filings to the SEC's counsel of record.

5. The Tax Administrator shall, at such times as the Tax Administrator deems necessary to fulfill the tax obligations of the Fair Fund, submit a request to the SEC's counsel of record for payment from the Fair Fund of any tax obligations of the Fair Fund.

6. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance services and related expenses in accordance with its agreement with the SEC for the Tax Years 2019 through 2021. The Tax Administrator shall, at such times as the Tax Administrator deems appropriate, submit a request to the SEC's counsel of record for payment of fees and expenses from the Fair Fund.

7. The SEC is authorized to approve and arrange payment of all tax obligations owed by the Fair Fund and the fees and expenses of the Tax Administrator directly from the Fair Fund without further approval of this Court. All payments for taxes and the fees and expenses of the Tax Administrator shall be reported to the Court in a final accounting.

**IT IS SO ORDERED.**

Dated: 2/20/2020

  
United States District Court Judge

**CERTIFICATE OF SERVICE**

I, Noel Gittens, hereby certify that, on February 4, 2020, I caused the foregoing document to be electronically mailed to Eric Fulbright, Courtroom Deputy for the Hon. Judge Charles R. Norgle of the U.S. District Court for the Northern District of Illinois, Eastern Division and Thomas K. Cauley Jr., Counsel for Broadwind Energy, Inc. Additionally, the foregoing document will also be served upon:

J. Cameron Drecol  
24 West 170 Hobson Road  
Naperville, Illinois 60540

Stephanie K. Kushner  
540 N. State St.  
Apt 1506  
Chicago, IL 60654

by express United Parcel Service this 4<sup>th</sup> day of February 2020.

/s/Noel Gittens

Noel Gittens (Mass. Bar No. 556682)  
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