

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,

Plaintiff,

v.

APRIL SUE-CHANG LEE, IN HER CAPACITY
AS FIDUCIARY OF THE ESTATE OF SEONG
YEOL LEE and AMERITRUST CORPORATION,

Defendants,

and

BEESPOKE CAPITAL, INC., ALICE MEE-
HYANG CHOI, APRIL SUE-CHANG LEE, and
ELAINE CHOUNG-HEE LEE,

Relief Defendants.

Civil Action No. 23-cv-125 (OAW)

**ORDER APPOINTING A TAX ADMINISTRATOR AND AUTHORIZING THE SEC TO
APPROVE PAYMENT OF THE TAX OBLIGATIONS OF THE DISTRIBUTION FUND
AND THE RELATED FEES AND EXPENSES OF THE TAX ADMINISTRATOR
WITHOUT FURTHER COURT ORDER**

The Court, having reviewed the Motion of Plaintiff Securities and Exchange Commission (“SEC”) to appoint Miller Kaplan Arase LLP (“Miller Kaplan”) as tax administrator (“Tax Administrator”) and authorize payment of the tax obligations and related fees and expenses of the Tax Administrator (the “Motion”) and for good cause shown,

IT IS HEREBY ORDERED:

1. The Motion is GRANTED.
2. 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 (the “Distribution Fund”).

3. Miller Kaplan shall be designated the Tax Administrator of the Distribution 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 Distribution Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Distribution Fund. Upon request, the Tax Administrator shall provide copies of any filings to the SEC’s counsel of record.

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

5. 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 2022 through 2024. 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 Distribution Fund.

6. The SEC is authorized to approve and arrange payment of all tax obligations owed by the Distribution Fund and the fees and expenses of the Tax Administrator directly from the Distribution 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: _____

United States District Court Judge