

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

_____	)	
SECURITIES AND EXCHANGE	)	
COMMISSION	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 05-cv-00438
	)	
HERMAN'S WORLD OF SPORTS,	)	
INC., THOMAS J. DZWILEWSKI,	)	
MICHAEL EISEMANN, and LOUIS	)	
MONTAINO,	)	
	)	
Defendants.	)	
_____	)	

**ORDER APPOINTING A TAX ADMINISTRATOR, APPOINTING A
DISTRIBUTION AGENT, APPROVING THE DISTRIBUTION PLAN, AND
AUTHORIZING 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 (the "SEC" or the "Commission") for an Order: (1) appointing Heffler, Radetich & Saitta, LLP ("Heffler"), as Tax Administrator; (2) appointing Sondra Panahi, a Commission employee, as Distribution Agent; (3) approving the proposed Distribution Plan; and (4) authorizing the SEC to approve and arrange for the payment of the tax obligations of the Distribution Fund and related fees and expenses of the Tax Administrator from the Distribution Fund without further Court order (the "Motion") and for good cause shown,

IT IS HEREBY ORDERED:

1. The Motion is **GRANTED**.

2. Heffler is hereby 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. 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 Tax Year 2025. 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 its fees and expenses from the Distribution Fund.

4. Sondra Panahi, a Commission employee and Trial Counsel for the Commission, is hereby appointed Distribution Agent (the "Distribution Agent") for the Distribution Fund that is under this Court's jurisdiction;

5. The Distribution Plan is approved; and

6. The Commission staff is authorized to approve and to arrange the payment of the Distribution Fund's tax obligations, and the fees and expenses of the Tax Administrator without further order of the 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: March 3, 2025



United States District Court Judge