

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 85185 / February 25, 2019**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-16000**

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<b>In the Matter of</b>	:	
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<b>Houston American Energy Corp.,</b>	:	<b>CORRECTED ORDER APPOINTING</b>
<b>John F. Terwilliger, Jr.,</b>	:	<b>TAX ADMINISTRATOR</b>
<b>Undiscovered Equities Inc., and</b>	:	
<b>Kevin T. McKnight</b>	:	
	:	
	:	
<b>Respondents.</b>	:	

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By order dated February 22, 2019, 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 for calendar years 2019-2021 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP (“Miller Kaplan”), a certified public accounting firm, with one of 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 February 4, 2019, 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.

Vanessa A. Countryman  
Acting Secretary

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<sup>1</sup> Exchange Act Rel. No. 85174 (Feb. 22, 2019).