

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85742 / April 29, 2019

ADMINISTRATIVE PROCEEDING
FILE NO. 3-18909

In the Matter of	:	
	:	
	:	
Fifth Street Management, LLC	:	ORDER APPOINTING
	:	TAX ADMINISTRATOR
Respondent.	:	
	:	

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”),¹ 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 April 25, 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

¹ Exchange Act Rel. No. 85174 (Feb. 22, 2019).