

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 85832 / May 10, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-14163

In the Matter of

**MMR INVESTMENT BANKERS,
LLC (d/b/a MMR, Inc.),
WILLIAM G. MARTIN, JR.,
EUGENE R. RANKIN,
JOHN A. HUBERT, and
AARON D. FIMREITE,**

Respondents.

**ORDER APPOINTING
TAX ADMINISTRATOR**

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 May 9, 2019, the Commission staff requested, pursuant to the Omnibus Order, 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).