

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 95429 / August 4, 2022**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20855**

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**In the Matter of**

**Allianz Global Investors U.S. LLC,**

**Respondent.**

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**ORDER APPOINTING**  
**TAX ADMINISTRATOR**

On May 4, 2022, the Commission issued an Omnibus Order Directing the Engagement of Two Tax Administrators for Appointment on a Case-By-Case Basis in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”).<sup>1</sup> The Omnibus Order engaged Miller Kaplan Arase LLP and Heffler, Radetich & Saitta, LLP to serve as a Commission tax administrator (“Tax Administrator”), for selection and appointment on an individual case basis, for calendar years 2022 through 2024 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).

The Director of the Division of Enforcement is authorized to appoint a Tax Administrator pursuant to the Omnibus Order.<sup>2</sup> The Commission staff has requested the appointment of Heffler, Radetich & Saitta, LLP as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that, pursuant to the Omnibus Order, Heffler, Radetich & Saitta, LLP is appointed as the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.<sup>3</sup>

Vanessa A. Countryman  
Secretary

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<sup>1</sup> Exchange Act Rel. No. 94845 (May 4, 2022).

<sup>2</sup> See Delegation of Authority to Director of the Division of Enforcement, Securities Act Rel. No. 10900 (Dec. 10, 2020).

<sup>3</sup> 17 C.F.R. § 200.30-4(a)(21)(ii).