UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 106073 / August 11, 2026

ADMINISTRATIVE PROCEEDING
File No. 3-15635

In the Matter of **Fifth Third Bancorp and Daniel Poston,** **Respondents.**	**ORDER DIRECTING THIRD DISBURSEMENT OF FAIR FUND**

On August 4, 2022, the Division of Enforcement, pursuant to delegated authority, published a Notice of Proposed Plan of Distribution and Opportunity for Comment ("Notice"),[1] pursuant to Rule 1103 of the Commission's Rules on Fair Fund and Disgorgement Plans ("Commission's Rules");[2] and simultaneously posted the Proposed Plan of Distribution (the "Proposed Plan"). The Notice advised interested persons that they could obtain a copy of the Proposed Plan from the Commission's public website or by submitting a written request to Allison J.P. Moon, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-5876. The Notice also advised that all persons desiring to comment on the Proposed Plan could submit their comments, in writing, within 30 days of the Notice. The Commission received no comments on the Proposed Plan during the comment period. On October 6, 2022, the Division of Enforcement, pursuant to delegated authority, issued an order approving the Proposed Plan,[3] and posted the approved Plan of Distribution (the "Plan").

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[1] Exchange Act Rel. No. 95418 (Aug. 4, 2022).
[2] 17 C.F.R. § 201.1103.
[3] *See* Order Approving Plan of Distribution, Exchange Act Rel. No. 95988 (Oct. 6, 2022).

The Plan provides for the distribution of the Fair Fund, plus accumulated interest, less taxes, fees, and expenses, to the harmed investors according to the methodology set forth in the Plan. In accordance with the Plan, the Claims Bar Date has passed and all timely submitted claims have been processed by the Fund Administrator. All investors whose claims have been denied, in whole or in part, have been notified and provided the opportunity to cure.

On September 20, 2024, the Commission issued an Order Directing Disbursement of Fair Fund ("Disbursement Order").[4] Pursuant to the Disbursement Order, the Fund Administrator has disbursed $6,895,041.14. There is $632,942.24 left in the Fair Fund, of which $558,053.66 is held by the Fund Administrator in the Fair Fund's escrow account at Huntington National Bank.

Given the amount remaining in the Fair Fund and after taking into account a reserve of $113,766.22 for any taxes or administrative costs, the Fund Administrator recommends further distribution of the Fair Fund to 1,109 Payees who cashed/received their last Distribution Payment and whose subsequent Distribution Payment exceeds the Minimum Distribution Amount of $10.00. As confirmed with the Tax Administrator, $22,811.00 will be withheld from the Investors' Distribution Payment for Tax Withholding. The amount to be funded is $519,175.15 of which $496,364.15 will be distributed and $22,811.00 will be withheld for taxes.

Pursuant to the Plan, the Fund Administrator has submitted a payment file to Commission staff with a reasonable assurances letter as to the completeness and accuracy of the information contained therein. The Commission staff has reviewed and accepted the payment file and requests, pursuant to Rule 1101(b)(6) of the Commission's Rules, 17 C.F.R. § 201.1101(b)(6), that the Commission order the distribution of $519,175.15 by the Fund Administrator in accordance with the Plan.

[4] Exchange Act Rel. No. 101113 (Sept. 20, 2024); Exchange Act Rel. No. 101961 (Dec. 18, 2024).

Accordingly, it is hereby ORDERED that the Fund Administrator shall distribute $519,175.15 in accordance with the Plan.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.[5]

Vanessa A. Countryman
Secretary

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[5] 17 C.F.R. § 200.30-4(a)(21)(v).