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6 UNITED STATES DISTRICT COURT
7 NORTHERN DISTRICT OF CALIFORNIA
8 SAN FRANCISCO DIVISION
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10 SECURITIES AND EXCHANGE COMMISSION,
11 Plaintiff,
12
13 vs.
14 LUCA INTERNATIONAL GROUP, LLC, ET
AL.,,
15 Defendants and Relief Defendants.
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Case No. 3:15-CV-03101 CRB

~~PROPOSED~~ ORDER APPOINTING A
TAX ADMINISTRATOR AND
AUTHORIZING THE SEC TO APPROVE
PAYMENT OF THE TAX OBLIGATIONS
OF THE FAIR FUND AND THE RELATED
FEES AND EXPENSES OF THE TAX
ADMINISTRATOR WITHOUT FURTHER
COURT ORDER

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18 The Court, having reviewed the Motion of Plaintiff Securities and Exchange Commission
19 (“SEC”) to appoint Heffler, Radetich & Saitta, LLP (“HRS”) as tax administrator (“Tax
20 Administrator”) and authorize payment of the tax obligations and related fees and expenses of the
21 Tax Administrator (the “Motion”) and for good cause shown,

22 **IT IS HEREBY ORDERED:**

- 23 1. The Motion is GRANTED.
24 2. HRS is appointed Tax Administrator to execute all income tax reporting requirements,
25 including the preparation and filing of tax returns, for all funds under the Court’s jurisdiction in this
26 case (the “Fair Fund”).
27 3. HRS shall be designated the Tax Administrator of the Fair Fund, pursuant to Section
28 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g), and related regulations, and shall

1 satisfy the administrative requirements imposed by those regulations, including but not limited to (a)
2 obtaining a taxpayer identification number, (b) filing applicable federal, state, and local tax returns and
3 paying taxes reported thereon out of the Fair Fund, and (c) satisfying any information, reporting, or
4 withholding requirements imposed on distributions from the Fair Fund. Upon request, the Tax
5 Administrator shall provide copies of any filings to the SEC's counsel of record.

6 4. The Tax Administrator shall, at such times as the Tax Administrator deems necessary
7 to fulfill the tax obligations of the Fair Fund, submit a request to the SEC's counsel of record for
8 payment from the Fair Fund of any tax obligations of the Fair Fund.

9 5. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance
10 services and related expenses in accordance with its agreement with the SEC for the Tax Years 2022
11 through 2024. The Tax Administrator shall, at such times as the Tax Administrator deems
12 appropriate, submit a request to the SEC's counsel of record for payment of fees and expenses from
13 the Fair Fund.

14 6. The SEC is authorized to approve and arrange payment of all tax obligations owed by
15 the Fair Fund and the fees and expenses of the Tax Administrator directly from the Fair Fund without
16 further approval of this Court. All payments for taxes and the fees and expenses of the Tax
17 Administrator shall be reported to the Court in a final accounting

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19 **IT IS SO ORDERED.**

20 Dated: February 27, 2023

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23 United States District Court Judge
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