

1  
2 **UNITED STATES DISTRICT COURT**  
3 **CENTRAL DISTRICT OF CALIFORNIA**  
4 **Western Division**

5 **SECURITIES AND**  
6 **EXCHANGE COMMISSION**

7 **Plaintiff,**

8 **v.**

9 **RENEW SPINAL CARE,**  
10 **INC., et al.**

11 **Defendants.**

**Case No. 2:20-cv-03676-RGK-PVC**

12 **~~{PROPOSED}~~ ORDER**  
13 **APPOINTING A TAX**  
14 **ADMINISTRATOR AND**  
15 **AUTHORIZING FUTURE**  
16 **PAYMENT OF TAX**  
17 **OBLIGATIONS AND FEES AND**  
18 **EXPENSES [20]**

19 The Court, having reviewed the Motion of Plaintiff Securities and Exchange  
20 Commission (“SEC”) for an Order appointing Heffler, Radetich & Saitta, LLP  
21 (“HRS”) as tax administrator (“Tax Administrator”) and authorizing payment of  
22 the tax obligations and related fees and expenses of the Tax Administrator (the  
23 “Motion”); and for good cause shown;

24 **IT IS HEREBY ORDERED THAT:**

25 1. The Motion is **GRANTED**.

26 **Tax Administrator**

27 2. HRS is appointed Tax Administrator to execute all income tax reporting  
28 requirements, including the preparation and filing of tax returns, for all funds under  
the Court’s jurisdiction in this case (the “Distribution Fund”).

3. HRS shall be designated the Tax Administrator of the Distribution Fund,  
pursuant to Section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g),  
and related regulations, and shall satisfy the administrative requirements imposed by  
those regulations, including but not limited to (a) obtaining a taxpayer identification

1 number, (b) filing applicable federal, state, and local tax returns and paying taxes  
2 reported thereon out of the Distribution Fund, and (c) satisfying any information,  
3 reporting, or withholding requirements imposed on distributions from the Distribution  
4 Fund. Upon request, the Tax Administrator shall provide copies of any filings to the  
5 SEC's counsel of record.


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

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

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

20  
21 **IT IS SO ORDERED.**

22  
23 Dated: **Nov. 14**, 2023

24  
25   
26 The Honorable R. Gary Klausner  
27 United States District Court Judge  
28