



2. A Fair Fund is established pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002 [15 U.S.C. §724699a)] for civil penalties collected in the captioned matter. Any interest or earnings on the Fair Fund will be added to the Fair Fund for the benefit of harmed investors.

3. Heffler, Radetich & Saitta, LLP (“HRS”) is appointed Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for the Fair Fund.

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

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

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

7. Epiq Class Action & Claims Solutions, Inc. (“Epiq”) is appointed Distribution Agent for the Fair Fund to assist in overseeing the administration and the distribution plan to be

approved by this Court. Epiq shall coordinate with the Tax Administrator to ensure that the Fair Fund, a Qualified Settlement Fund (“QSF”) under Section 468B(g) of the Internal Revenue Code, and related regulations, 26 C.F.R. §§ 1.468B-1 through 5, complies with all related legal and regulatory requirements, including but not limited to, satisfying any reporting or withholding requirements imposed on distributions from the QSF. Epiq may be removed *sua sponte* at any time by the Court or upon motion of the SEC and replaced with a successor. In the event Epiq decides to resign, it will first give written notice to the Court and to the SEC's counsel of such intention, and the resignation, if permitted, will not be effective until the Court appoints a successor.

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

**IT IS SO ORDERED.**

s/Mary Geiger Lewis  
MARY GEIGER LEWIS  
UNITED STATES DISTRICT JUDGE

Columbia, South Carolina  
September 3, 2024