

Statement of Requirements
Tax Administrator Services, U.S. Securities and Exchange Commission

The U.S. Securities and Exchange Commission (“SEC”) is requesting proposals to provide tax compliance and administration services for the five calendar years 2026 -2030 for Qualified Settlement Funds (“QSFs”) resulting from orders of the SEC in administrative proceedings as well as QSFs resulting from court orders in U.S. District Court cases. These QSFs are created pursuant to the rules and regulations of the IRS, 26 C.F.R. § 468B(g) and related regulations, 26 C.F.R. §§ 1.468B-1 – 1.468B-5, and further subject to the SEC’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R., Part 201. Up to three (3) tax administrators/firms may be selected.

General Tax Compliance and Administration Services Required

Each firm selected to perform the work described herein shall serve as the Tax Administrator for every QSF to which they are appointed by SEC orders or district court orders during calendar years 2026 through 2030. Upon appointment as the Tax Administrator, for *each* matter to which they are under the appointment, the firm shall (1) act as administrator for tax purposes for that QSF; (2) prepare, sign, and file the necessary tax returns and tax-related documents for that QSF; (3) make tax payments on behalf of that QSF; (4) obtain the necessary tax-related documents and identifiers, such as employer tax identification numbers, on behalf of that QSF; (5) perform other tax-related and reporting duties on behalf of that QSF as required by the Department of Treasury regulations relating to QSF administrators; (6) prepare a final accounting when a QSF distribution has been completed, on a form provided by the SEC staff; (7) escrow funds, prepare distribution checks, and mail checks to injured investors for small QSFs, when requested to do so by the fund administrator; (8) communicate on behalf of each of the QSFs on the matters described above; and (9) perform such other related tasks as requested by SEC staff.

Proposal Requirements

If your firm wishes to be considered to provide these services, you must submit a proposal that includes the following five sections described in the Submission paragraphs below. The proposal sections are: I. Narrative Statement; II. Description of Insurance; III. Completed Pricing Schedule; IV. Completed Consent for Release of Consumer Credit Report form; and V. Completed Conflicts of Interest and Background Information form.

Additional Requirements and Terms:

The obligations of the firms selected will be set forth in a letter agreement to be executed by the firm and the SEC. The agreement will include the tax compliance and administrative service requirements set forth herein, the fees outlined in your Pricing Schedule, the representations in your Submission, and other requirements to be specified and agreed to by the firm and the SEC upon your appointment.

1. Your firm will be required to establish a separate escrow account to be used solely for the receipt and disbursement of tax payments required for tax compliance for the QSFs. A copy of the account agreement with the banking institution must be supplied to the SEC. Additionally, your firm will ensure that the SEC receives directly from the banking institution the monthly statement for the escrow account established.
2. Your proposal must present evidence that your firm has specified insurance in place, and that you will be able to obtain, a bond to cover the money to be held in an SEC Client Trust Account for the payment of tax liabilities for each QSF to which you are appointed, sufficient to protect the QSFs against losses resulting from your duties as Tax Administrator. See Attachment D, Bond Form. Obtaining a bond is to protect the QSFs and the premium cost may be reimbursed by an annual *pro-rata* allocation of the premium amount to those QSFs to which you are appointed. In lieu of a bond, your firm may propose other arrangements to protect the QSFs from losses. The insurance, bond or other arrangements your firm proposes will be evaluated as part of the selection.
3. Your firm will be required to work with the SEC staff and the SEC's Office of Information Technology (OIT) Security team to enact procedures and security controls for the risk management and protection of Personally Identifiable Information ("PII") and other Non-Public Information (NPI) processed on behalf of the SEC, in compliance with federal information protection and privacy laws, Executive Orders, Policies, Standards and Guidance. At a minimum, your firm shall comply with the Privacy Act of 1974 (as amended), the E-Government Act of 2002 (Public Law 107-347), and the Federal Information Security Modernization Act (FISMA) of 2014, as it relates to the use, transmission, storage and destruction of protected PII and other NPI processed on behalf of the SEC, including at any subcontractors for continuity purposes. Compliance with these laws is guided through the use and implementation of the National Institutes of Standards and Technology (NIST) Special Publication (SP) 800 series, including but not limited to, 800-37 Revision (Rev.) 2, *Risk Management Framework for Information Systems and Organizations: A System Life Cycle Approach for Security and Privacy*, 800-53 Rev. 5, *Security and Privacy Controls for Information Systems and Organizations* and 800-122, *Guide to Protecting the Confidentiality of PII*.
4. SEC staff will schedule conference call meetings from time to time that are not case specific and not billable. These meetings may address, for example, coordination among tax administrators, SEC policies and procedures, training of SEC staff and fund administrators and tax related education issues.
5. Your firm will be required to acknowledge that you are providing services for the QSFs only and not for the SEC. Your firm must acknowledge and agree that it will not be compensated from any appropriated funds of the SEC or the United States. Your firm will agree that it will not make any claim for payment from the SEC, the United States, or from any SEC employee in their personal or official capacity.
6. Your firm will agree that the SEC may terminate your firm's appointment as a Tax Administrator and terminate any agreement reached with your firm at any time and without cause.
7. The proposed fees delineated below should be the same for each QSF to which you are

appointed, whether provided in administrative matters or in federal district court cases, unless your proposal specifies otherwise and provides a justification.

THE FIVE PART PROPOSAL – WHAT TO SUBMIT

I. NARRATIVE STATEMENT

Your narrative statement must include the following information:

- (1) Contact information including name, address, phone number, and email address;
- (2) Brief description of your firm, including an electronic copy of your firm brochure and/or personnel resume(s);
- (3) Detailed description of the steps your firm would take to perform the work;
- (4) Comprehensive list of key personnel your firm proposes to utilize, describing their educational and professional achievements, and relevant work experience;
- (5) How your firm would staff the various tasks outlined;
- (6) Your experience in preparing and filing returns for QSFs, including the approximate number of QSF returns handled annually by your firm;
- (7) List of at least three matters or projects, describing in detail your firm's experience in those projects, and how that experience relates to performing the work described herein. This listing should include the name of the project, its forum and case number, and also provide references for each project with point- of-contact information for each reference; and
- (8) Brief statement of how you learned about this position: CPA Journal Ad or CPAJournal.com; ; SEC's Harmed Investor page; email from the SEC; social media posting; or other source (please specify).

II. INSURANCE

Insurance coverage can vary by the name of policies and/or liabilities covered and by the combinations of coverage. Please provide a description of all the insurance policies in effect in the United States, and the limits of coverage for each, related to these general categories of insurance: Commercial General Liability, Worker's Compensation/Employer's Liability, Umbrella Liability, Cyber Risk/Network Security/Privacy Liability, and Professional Liability/Errors and Omissions. Attach documentation of each policy, such as a declaration page or comparable evidence. Also discuss your ability to obtain a bond to cover the money to be held in an SEC Client Trust Account for payment of tax liabilities of the QSFs to which you are appointed or provide a complete description of the arrangement you propose in lieu of a bond to protect the QSFs from losses.

III. PRICING SCHEDULE

Please complete and submit the Pricing Schedule attached as Attachment A. The proposed fees delineated should be the same for each QSF to which you are appointed, whether provided in administrative matters or in district court cases, unless your proposal specifies otherwise and provides a justification. The fixed fee services are to be charged annually. All fees, including the fixed fee, will be for the life of the QSF.

IV. COMPLETED CONSENT FOR RELEASE OF CONSUMER CREDIT REPORT

Your firm and the principal(s) of the firm are asked to complete and submit the attached form “Consent for Release of Consumer Credit Report to the United States Securities and Exchange Commission” (Attachment B). A copy of the signed form should be submitted with your proposal package. The original signed form should be mailed to Susan S. Pecaro/Tax Administrator Solicitation, Securities and Exchange Commission, 100 F Street N.E., Washington D.C. 20549-5649.

V. COMPLETED CONFLICTS OF INTEREST AND BACKGROUND INFORMATION FORM

Your firm and the principal(s) of the firm are asked to complete and submit the attached form “Conflicts of Interest and Background Information” form (Attachment C). A copy of the signed form should be submitted with your proposal. The original signed form should be mailed to Susan S. Pecaro/Tax Administrator Solicitation, Securities and Exchange Commission, 100 F Street N.E., Washington D.C. 20549- 5649.

HOW TO SUBMIT

Your proposal must be submitted in PDF format via email to **taxadm@sec.gov**. No hard copy proposals will be considered. For consideration, your proposal must be **received on or before 11:00 p.m., EST, September 5, 2025.**

In addition to submitting the five-part Proposal, you may also submit any other information you believe relevant to the SEC’s requirements.

You may also submit questions or request other information that you believe you need in order to submit your proposal. All questions must be received on or before 11:00 p.m. EST, August 1, 2025. The SEC may respond, at its discretion, if it deems the request appropriate. Send your questions to **taxadm@sec.gov**.

EVALUATION OF PROPOSALS

The SEC reserves the right to select a firm based on initial proposals received, without discussions or negotiations of such proposals. Therefore, each proposal should be fully responsive to this Statement of Requirements without exception to any provision. The SEC, however, may conduct interviews with the firms who present the best overall technically acceptable proposals. Detailed instructions about the interview will be provided in advance to the selected firms.

The SEC anticipates selecting up to three firms, whose proposals present the best value, considering price, quality and other factors. The SEC may consider selecting a firm other than the lowest priced firm or a firm other than the highest technically rated firm, if the SEC believes the selection to be in the best interest of the SEC and the QSFs. The SEC reserves the right to make no selection pursuant to the request for proposals. The SEC may contact references or others outside the SEC to provide input to the staff in making its selection.

Technical Factors. The SEC will evaluate proposals based on the following technical factors, all of which are of equal importance: (1) whether your firm demonstrates an overall understanding of and ability to perform the work required; (2) whether the personnel you propose to perform the work have the qualifications and ability to satisfactorily perform the work; and (3) your firm's and personnel's experience and past performance in performing similar work.

Price Factors. The SEC will evaluate proposals based on the following price factors, which are of equal importance: (1) the reasonableness and fairness of your proposed prices and fees; and (2) whether your proposed prices and fees are realistic for the work to be performed.

Overall technical ability to perform the work, all factors considered, shall be more important than price factors. The importance of price among proposals, however, will increase when the technical merits of such proposals are generally equivalent.

SELECTION OF TAX ADMINISTRATOR

The SEC has discretion to appoint any person to perform Tax Administrator duties for QSFs. This Statement of Requirements shall not be construed as an obligation on the part of the SEC to enter into any agreement or contract or to conduct any further discussions or negotiations. The SEC does not pay for the information provided in response to this request. No appropriated funds are authorized or intended to be utilized in connection with any activities of firms responding to this request. Agreements entered into to perform the services described herein shall not be for the procurements of goods and services for the SEC or the United States under the procurement laws. No express or implied contract and no entitlement to payment of any costs or charges by the SEC will arise as a result of the submission of responses to this request or use by the SEC of the information submitted. The SEC reserves the right to reject, in whole or in part, any proposal submitted. Unless otherwise expressly specified by the responding firm, information provided in response to this request shall be provided with unlimited rights to the SEC.

Attachments:

- A. Pricing Schedule (to complete)
- B. Consent for Release of Consumer Credit Report Form (to complete)
- C. Conflicts of Interest and Background Information Form (to complete)
- D. Bond Form (sample)
- E. Consolidated Final Accounting Report Form (sample)

ATTACHMENT A - PRICING SCHEDULE

FIXED FEE TAX COMPLIANCE SERVICES

Please state one fixed fee to be charged annually for performing the aggregate services below during the 2026-2030 time period:

1. Obtain a federal employer tax identification number ("FEIN") for each SEC Fund ("QSF").
2. Prepare and file federal and state income tax returns, as required.
3. Calculate quarterly estimated tax payments and provide information to the SEC so that payments may be made timely.
4. Make arrangements with the SEC staff contact to pay the tax liability of the QSF.
5. Calculate and recommend retention of a reserve for penalties and interest to be assessed as a result of any late filing of tax returns and late payment of taxes.
6. Determine and comply with information reporting obligations of the QSF for payments to vendors.

Fixed Fee \$ _____

Please note that administrative tasks are included in above items and are covered by the fixed fee quote you state for the aggregate services. Some of these would include, but not be limited to:

- a) Compiling case information including obtaining governing documents available via the SEC website, PACER or the case attorney for QSFs when newly appointed as Tax Administrator for a distribution fund.
- b) Obtaining FEINs for newly established QSFs in administrative proceeding and district court cases.
- c) Setting-up new QSFs in the Electronic Federal Tax Payment System ("EFTPS").
- d) Obtaining the financial information required from U.S. district courts and other financial institutions in order to calculate the quarterly and annual tax liabilities of the QSFs.
- e) Providing, when applicable, SEC staff members or SEC designated agents with declarations for use in obtaining the monies necessary to pay the tax liabilities of QSFs.

- f) Corresponding with designated SEC staff when questions arise in relation to the tax liabilities of QSFs.
- g) Communicating with designated SEC staff to ensure timely receipt of money for tax payments.
- h) Coordinating with SEC staff and/or US district court financial clerks for orders on motions requesting monies to pay tax liabilities.
- i) Initiating tax payments electronically or via payment voucher and check.
- j) Providing proof of payment to SEC staff, when requested.
- k) Proactively correspond with SEC staff members or SEC designated agents for purposes of returning residual monies generated by tax refunds, etc. to the correct entity.

Please state an HOURLY RATE with a NOT-TO-EXCEED FEE amount for each of the services below:

1. Seek abatement of tax-related penalties.

Hourly Rate/Not-to-exceed _____/_____

2. Loss Carryback returns.

Hourly Rate/Not-to-exceed _____/_____

3. Prepare final accountings for QSFs in a SEC approved format. (A sample of the current Consolidated Financial Accounting Report (CFAR) form is attached as Attachment E.)

Hourly Rate/Not-to-exceed _____/_____

4. Coordinate with SEC staff members and administrative firms to calculate a reserve for anticipated taxes, fees, and expenses to complete the distribution (including outstanding invoices) and calculate an Estimated Funds Available for distribution payments.

Hourly Rate/Not-to-exceed _____/_____

Assisting with Small Distributions: Funds equal or less than \$1,000,000

5. If requested by SEC staff, for QSFs with a small number of investors receiving payments, including, but not limited to: analyze information reporting and withholding and deposit requirements of the QSF related to distribution payments to harmed investors, and comply with those requirements by issuing information reports

to harmed investors and filing information with the IRS and state tax authorities. Provide information to investor payees, as necessary, regarding the tax consequences of the distributions they receive from QSFs by preparing or reviewing a Statement to Eligible Investors (SEI) after discussion with SEC staff so that information provided to payees is accurate. Perform TIN matching, printing, mailing and filing of 1099's where required. Calculate a reserve for anticipated taxes, fees, and expenses to complete the distribution (including outstanding invoices) and an Estimated Fund Available for distribution payments. Prepare final accounting for QSFs in SEC approved format (CFAR).

Price for Distribution Fund up to and including \$1 million _____

HOURLY RATES

Please state an hourly rate for providing each of the following services, not specified above.

1. Analyze information reporting and withholding and deposit requirements of the QSF related to distribution payments to harmed investors and comply with those requirements by issuing information reports to harmed investors and filing information with the IRS and state tax authorities. Ensure that all QSFs are in full compliance with their information reporting and withholding obligations for domestic and foreign investor payees, including but not limited to the review of payment files, TIN matching, perfection of data sets for tax purposes and collaboration with fund Administrator to make required solicitation of W-9 and W-8 forms. Ensure QSF compliance with historic IRS guidance related to SEC distributions (private letter rulings) and state reporting requirements to include compliance with information return reporting, FATCA and any other relevant IRC requirements. Provide an audit trail for TIN matching and solicitation, review of W-9 and W-8 series forms, performance of printing and mailing of required information return reporting forms with proof of mailing. Preserve records related to information return reporting sufficient to respond successfully to IRS and state notices.

Hourly rate _____

2. Provide information to investor payees, as necessary, regarding the tax consequences of the distributions they receive from QSFs by preparing a Statement to Eligible Investors (SEI) after discussion with SEC staff, and as appropriate, respondents, defendants, fund administrators and/or distribution agents so that information provided to payees is accurate.

Hourly rate _____

3. Review check stub templates prior to the distribution to harmed investors. The review of check stubs includes collaboration with administration firms to ensure that the proper name of the QSF is set forth on the check stub, that investors are provided with or informed where to locate the SEI, and that components of the distribution are properly identified on the check

stub when necessary.

Hourly rate _____

4. Assist administration firms with the reissuance of payments to harmed investors when necessary. Reissuance includes addressing the withholding and reporting issues set forth above with respect to the distribution, ensuring that the reissuance is permissible under tax and ERISA rules, and providing reissue forms to administration firms to enable them to solicit the information necessary for the reissuance, including, but not limited to tax elections.

Hourly rate _____

5. Obtain data, documents, and research not available from the SEC.

Hourly rate _____

6. Perform other tax-related and reporting tasks on behalf of the QSFs as requested by the SEC, such as reviewing drafts of distribution plans, reviewing the allocation of distribution funds to recipients, skip tracing, etc.

Hourly rate _____

Please list the hourly rates you will charge for various staff (adjust titles and services descriptions to best reflect your staffing). The staff with the lowest billable rate, at the required skill level, should perform services.

Staff Level	Staff Identity	Services	Rates Per Hour
Administrative Staff			
Project Managers			
Senior Accountants			
Junior Accountants			
Attorneys			
Other (Principal/Partner-describe)			

ATTACHMENT B



CONSENT FOR RELEASE OF CONSUMER CREDIT REPORT TO THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION

This voluntary consent authorizes the United States Securities and Exchange Commission ("SEC") to obtain copies of my consumer credit report for use by the SEC staff in reviewing the proposal submitted by _____[insert name of firm] to provide tax compliance and administration services during the calendar years ending December 2026 - 2030. I acknowledge that no promises or representations have been made by the SEC staff or any member, officer, employee, agent or representative of the SEC as consideration for this consent.

Accordingly, I, _____ (Name), _____ (SSN/EIN),

_____ (Address),

hereby authorize any and all consumer credit reporting service companies to release all information concerning my credit history to the SEC staff or any member, officer, employee, agent or representative of the SEC. I understand that this authorization may be revoked by me in writing at any time before my consumer credit report is released to the SEC, and that this authorization is valid for no more than three months from the date of my signature.

Signature of Consentor

Date

STATE OF _____)
_____) ss.
COUNTY OF _____)

On this ____ day of _____, _____, being known to me to be the person who executed the foregoing CONSENT FOR RELEASE OF CREDIT REPORT TO THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION, personally appeared before me and did duly acknowledge to me that he/she executed the same.

NOTARY PUBLIC

ATTACHMENT C

CONFLICTS OF INTEREST AND BACKGROUND INFORMATION

I am providing the Securities and Exchange Commission ("Commission") with the following conflicts of interest and background information concerning _____, [the "Company"], to be considered for appointment as Tax Administrator to provide tax services for SEC distribution matters. I agree to supplement this information on behalf of the Company if any of the information herein changes, within thirty days of such change. I agree to provide such other Conflict of Interest information as requested by the Commission or its staff, and to take such steps as reasonably requested by the Commission or its staff in order to mitigate any conflicts that the Commission or its staff determine may exist, in their sole discretion. [Attach additional sheets as necessary.]

For purposes of the information request below;

"Company" means the entity identified above that will perform the work for the Commission, as well as any and all related parents and subsidiaries.

"Related Entities" means any firm, partnership, joint venture, or other business in which the Company has a substantial financial interest, or that has a substantial financial interest in the Company.

This information is requested for any responsive matters that have existed during the last five years unless specified otherwise. Also, if during the course of your duties you become aware of responsive information concerning a potential question or issue, you must promptly supplement your response to disclose that information.

1. Describe the ownership structure of the Company, including the specific names of all related parents and subsidiaries. Please also state whether any foreign person or entity has an ownership interest in the Company and/or any of the parents and subsidiaries.
2. Identify any Related Entities in which the Company has a substantial financial interest, or that have a substantial financial interest in the Company.
3. List any matters in which the Company and/or all Related Entities, as defined above, have been investigated or if known, is currently under investigation by the Commission or other Federal Agency.
4. List any private matters in which the Company and/or all Related Entities, as defined above, have been sued (and/ or is otherwise a party to) for issues related to corporate governance (i.e., securities fraud, backdating of options, antitrust violations, etc.). Describe the outcome of such litigation.
5. List all matters in which the Company has been retained as a Tax Administrator, Tax Accountant, Tax Advisor, Tax Consultant, other tax service provider, third party auditor, and/ or independent auditor for distribution related services or receivership related services in connection with any civil action or administrative proceeding by or against the Commission. Include any responsive matters for the past ten years.
6. List all other prior or existing cases, matters, or proceedings in which the Commission is a party and in which the Company has been retained or served as a witness, consultant, or other expert.
7. Identify any disciplinary proceedings, felony criminal indictment or information (or equivalent formal charge) or a misdemeanor criminal information (or equivalent formal charge), civil proceedings or actions against the Company, or any employee of the Company who currently is or potentially could be

ATTACHMENT C

assigned to an SEC distribution, by any Federal, state, local, or foreign entities and the results of those proceedings.

8. Identify any actual or potential conflicts of which the Company is aware, regardless of when they arose, that are not identified or addressed in paragraphs 1 through 7 above, but that may affect the performance of your duties under this appointment or that may create the appearance of a conflict of interest if not disclosed.

If you believe any of the information provided in response to these requests is non-public or confidential, you may request confidential treatment by the Commission pursuant to the procedures set forth at 17 C.F.R. § 200.83.

Under penalty of perjury, and on behalf of the Company, I declare that I have examined the information given in this statement, and attached hereto, and, to the best of my knowledge and belief, it is true, correct, and complete. I understand that any material misstatements or omissions made by me herein or in any attachments hereto may constitute criminal violations, punishable under 18 U.S.C. § 1001.

By: _____ Date: _____
Signature

Name: _____

Title: _____

On behalf of: _____
Name of Firm ("Company")

ATTACHMENT D

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
[or PLEADING FORMAT for DISTRICT COURT]

[Name of Proceeding]
Administrative Proceeding
File No. [X-XXXXX]

BOND OF TAX ADMINISTRATOR[or DISTRIBUTION AGENT]

WE, [NAME OF TAX ADMINISTRATOR or DISTRIBUTION AGENT], as principal, and [NAME of INSURANCE COMPANY], as surety, bind ourselves to the UNITED STATES SECURITIES & EXCHANGE COMMISSION in the sum of \$XX,XXX*,XXX (DOLLAR AMOUNT) for the faithful performance by the undersigned principal of his official duties as TAX ADMINISTRATOR [or DISTRIBUTION AGENT] of the Plan of Distribution approved by the Commission in this matter.

This bond shall remain in full force and effect until the surety has terminated further liability after 30 days written notice filed with the United States Securities & Exchange Commission, OR until the United States Securities & Exchange Commission enters an order discharging the Administrator. The surety shall have no liability for any losses caused by conduct in which said named principal engaged prior to the effective date of this bond.

DATED:

PRINCIPAL

[NAME OF PRINCIPAL/INSURANCE COMPANY]

[NAME]

ATTORNEY-IN-FACT

ATTACHMENT E

Consolidated Financial Accounting Report on the Cash

Basis for [NAME OF DISTRIBUTION/QSF]

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CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
DISTRIBUTION FUND [NAME OF DISTRIBUTION FUND/QSF]
SEC Action Number [SEC Action No.] [Ex. HO-12345-A/B/C]
Case Number [AP File/Case Number]

4 **From** 1/28/2016
5 **To** 6/22/2021

1	Contributions/Deposits	\$	
2	Investment/Interest Income		
3	Other		-
	Subtotal Funds Received		\$

1	Gross Distributions to Claimants/Investors	
	Less Returned & Cancelled Checks	
	Distributions to Claimants/Investors, Net	
	Payments to Other than Claimants/Investors:	
2	Plan Administration Fees and Costs	
3	Tax Administrator Fees and Expenses	
4	Investment/Bank Fees	
	Income Tax Payments, Net of Refunds	
5	Federal	
6	District of Columbia/State	
7	Other	-
	Subtotal Disbursements	

\$

Section Line **SUMMARY OF DETAIL by ACCOUNTS by ACCOUNT MANAGERS for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** [NAME OF DISTRIBUTION FUND/QSF]

2 **SEC Action Number** [Action No.]

3 **Case Number** [AP File/Case No.]

Period Covered in this Report:

4 **From** 1/28/2016

5 **To** 6/22/2021

		OFM	Plan Admin.	Tax Admin.	Total
B	Increases in Fund Balance				
1	Contributions/Deposits		-	-	
2	Investment/Interest Income			-	-
3	Other	-	-	-	
	Subtotal Funds Received			-	
C	Decreases in Fund Balance				
1	Distributions to Claimants/Investors, Net	-		-	
	Payments to Other than Claimants/Investors:				
2	Plan Administration Fees and Costs		-	-	
3	Tax Administrator Fees and Expenses		-	-	
4	Investment/Bank Fees		-	-	
	Income Tax Payments, Net of Refunds				
5	Federal	-	-		
6	District of Columbia/State	-	-		
7	Other	-	-	-	-
	Subtotal Disbursements				
Trf	Transfers				
1	To Plan Administrator		-	-	
2	From Plan Administrator		-	-	
3	To Tax Administrator		-	-	
4	From Tax Administrator		-	-	
5	Between Accounts Held by Account Manager	-	-	-	-
6	To Court				
7	From Court				
	Subtotal Transfers				-
D	Ending Balance		-	-	
E	Fund Information: Tranches from Inception				
	See Plan Administrator's exhibit for detail information.				

Section Line U.S. DISTRICT COURT DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A 1 DISTRIBUTION FUND NAME OF DISTRIBUTION FUND/QSF
2 SEC Action Number [SEC Action No.]
3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:
4 From 1/28/2016
5 To 6/22/2021

		U.S. District Court for the District of [Name of Court]			
		OFM	BFS		
DESCRIPTION	DATE	AMOUNT	AMOUNT	TOTAL	
B 1	CONTRIBUTIONS/DEPOSITS				
Settlement	1/28/2016				
Settlement	1/28/2016				
					-
Total to Line B 1			-		
B 2	INVESTMENT/INTEREST EARNINGS				
Total Earnings Posted to Account Annual Total	2016				
Total Earnings Posted to Account Annual Total	2017				
Total Earnings Posted to Account Annual Total	2018				
Total Earnings Posted to Account Annual Total	2019				
Total Earnings Posted to Account Annual Total	2020				
					-
Total to Line B 2		-			
B 3	OTHER INCREASES IN FUND BALANCE				
					-
Total to Line B 3		-	-		-
C 1	DISBURSEMENTS TO INVESTORS				
					-
Total to Line C 1		-	-		-
C 2	PLAN ADMINISTRATION FEES and COSTS				
Plan Administrator	2020				
Plan Administrator	2021				
					-
Total to Line C 2					

Section Line **U.S. DISTRICT COURT DETAIL by ACCOUNT for**
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A 1 DISTRIBUTION FUND NAME OF DISTRIBUTION FUND/QSF
2 SEC Action Number [SEC Action No.]
3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:

4 **From** 1/28/2016
5 **To** 6/22/2021

U.S. District Court for the District
of [Name of Court]
OFM BFS

DESCRIPTION DATE AMOUNT AMOUNT TOTAL

C 3 TAX ADMINISTRATOR FEES & BONDS

Bonds:

Total Bond Fees Paid

Tax Administrator Fees:

Tax Administrator 7/19/2017
Tax Administrator 5/29/2018
Tax Administrator 7/20/2018
Tax Administrator 9/4/2019
Tax Administrator 6/10/2020
Tax Administrator 6/14/2021
Tax Administrator 6/14/2021

Total Tax Administrator Fees Paid

Total to Line C 3

C 4 INVESTMENT EXPENSES including
BUREAU FISCAL SERVICES (BFS) FEES or
COURT REGISTRY INVESTMENT SYSTEM (CRIS) FEES

Total BFS Fees Paid from Account Annual Total 2016
Total BFS Fees Paid from Account Annual Total 2017
Total BFS Fees Paid from Account Annual Total 2018
Total BFS Fees Paid from Account Annual Total 2019
Total BFS Fees Paid from Account Annual Total 2020

Total to Line C 4

C 5 FEDERAL TAX (PAYMENTS) / REFUNDS

Total to Line C 5

C 6 DISTRICT OF COLUMBIA (DC) & STATE TAX PAYMENTS

Total to Line C 6

C 7 OTHER DECREASES IN FUND BALANCE

Total to Line C 7

Section Line **U.S. DISTRICT COURT DETAIL by ACCOUNT for**
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A 1 DISTRIBUTION FUND NAME OF DISTRIBUTION FUND/QSF
2 SEC Action Number [SEC Action No.]
3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:

4 **From** 1/28/2016
5 **To** 6/22/2021

U.S. District Court for the District
of [Name of Court]

OFM BFS

DESCRIPTION DATE AMOUNT AMOUNT TOTAL

TRF

TRANSFERS BETWEEN ACCOUNTS

1	To Plan Administrator: Transfer to [Name of Bank]	11/26/2019			-
	Total Transfers to Plan Administrator			-	
2	From Plan Administrator: Transfer from [Name of Bank]	1/11/2021			-
	Total Transfers from Plan Administrator			-	
3	To Tax Administrator: Transfer re: Income Tax Payments	5/8/2017			
	Transfer re: Income Tax Payments	8/4/2017			
	Transfer re: Income Tax Payments	4/6/2018			
	Transfer re: Income Tax Payments	4/9/2019			
	Transfer re: Income Tax Payments	6/10/2019			
	Transfer re: Income Tax Payments	3/23/2020			
	Transfer re: Income Tax Payments	3/22/2021			-
	Total Transfers to Tax Administrator			-	
4	From Tax Administrator (TA): Return Funds from TA Trust Account	8/30/2018			
	Return Funds from TA Trust Account	5/20/2020			-
	Total Transfers from Tax Administrator			-	
5	Between Accounts Held by this Account Manager: Funds invested BFS	2/2/2016			-
	Funds Withdrawn from BFS	7/7/2017			-
	Funds Withdrawn from BFS	7/3/2018			-
	Funds Withdrawn from BFS	11/21/2019			-
	Funds Withdrawn from BFS	1/10/2020			-
	Total Transfers Between Accounts Herein			-	
	Total Transfers, Net				

Section Line U.S. DISTRICT COURT DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A 1 DISTRIBUTION FUND NAME OF DISTRIBUTION FUND/QSF
2 SEC Action Number [SEC Action No.]
3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:

4 From 1/28/2016
5 To 6/22/2021

U.S. District Court for the District
of [Name of Court]

OFM

BFS

DESCRIPTION DATE AMOUNT AMOUNT TOTAL

SUM SUMMARY and RECONCILIATION to ENDING ACCOUNT BALANCES

Total Increases Section B
Less: Total Decreases Section C
Total Transfers Between Accounts TRF

Ending Balance

_____ - _____

H **Prepared by:**

1 Office of Financial Management, Enforcement Treasury Operations Branch
(entity name)

2 _____

(printed name)

3 _____
(title)

(date)

Section Line **PLAN ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**
 2 **SEC Action Number** **[SEC Action No.]**
 3 **AP File No. / Case Number** **[AP File/Case No.]**
Period Covered in this Report:
 4 **From** **1/28/2016**
 5 **To** **6/22/2021**

		[Name of Bank] Account Ending	[Name of Bank] Account Ending		
		Plan Administrator	Plan Administrator		
DESCRIPTION		DATE	AMOUNT	AMOUNT	TOTAL
B	1	<u>CONTRIBUTIONS/DEPOSITS</u>			
		Total to Line B 1			
B	2	<u>INVESTMENT/INTEREST EARNINGS</u>			
		Total Earnings Posted to Account Annual Total	2019		
		Total Earnings Posted to Account Annual Total	2020		
		Total Earnings Posted to Account Annual Total	2021		
		Total to Line B 2			
B	3	<u>OTHER INCREASES IN FUND BALANCE</u>			
		Total to Line B 3			
C	1	<u>DISBURSEMENTS TO INVESTORS</u>			
		Disbursements to Investors, Net Paid by Year	2019		
		Disbursements to Investors, Net Paid by Year	2020		
		Total to Line C 1			
C	2	<u>PLAN ADMINISTRATION FEES and COSTS</u>			
		Total to Line C 2			

Section Line **PLAN ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**
 2 **SEC Action Number** **[SEC Action No.]**
 3 **AP File No. / Case Number** **[AP File/Case No.]**
Period Covered in this Report:

4 **From** **1/28/2016**
 5 **To** **6/22/2021**

		[Name of Bank] Account Ending	[Name of Bank] Account Ending	
		Plan Administrator	Plan Administrator	
DESCRIPTION	DATE	AMOUNT	AMOUNT	TOTAL
C 3	<u>TAX ADMINISTRATOR FEES & BONDS</u>			
	Bonds:			
	Total Bond Fees Paid			
	Tax Administrator Fees:			
	Total Tax Administrator Fees Paid			
	Total to Line C 3			
C 4	<u>INVESTMENT EXPENSES including BUREAU OF PUBLIC DEBT (BPD) FEES or COURT REGISTRY INVESTMENT SYSTEM (CRIS) FEES</u>			
	Total to Line C 4			
C 5	<u>FEDERAL TAX (PAYMENTS) / REFUNDS</u>			
	Total to Line C 5			
C 6	<u>DISTRICT OF COLUMBIA (DC) & STATE TAX PAYMENTS</u>			
	Total to Line C 6			
C 7	<u>OTHER DECREASES IN FUND BALANCE</u>			
	Total to Line C 7			

Section Line **PLAN ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**
 2 **SEC Action Number** **[SEC Action No.]**
 3 **AP File No. / Case Number** **[AP File/Case No.]**
Period Covered in this Report:

4 **From** **1/28/2016**
 5 **To** **6/22/2021**

[Name of Bank]
Account Ending

[Name of Bank]
Account Ending

Plan Administrator

Plan Administrator

DESCRIPTION **DATE** **AMOUNT** **AMOUNT** **TOTAL**

TRF

TRANSFERS BETWEEN ACCOUNTS

1	To Plan Administrator:			
	Total Transfers to Plan Administrator			
2	From Plan Administrator:			
	Total Transfers from Plan Administrator			
3	To Tax Administrator:			
	Total Transfers to Tax Administrator			
4	From Tax Administrator:			
	Total Transfers from Tax Administrator			
5	Between Accounts Held by this Account Manager:			
	Transfer Between Accounts 2555 and 2539	2019		
	Transfer Between Accounts 2555 and 2539	2020		
	Transfer Between Accounts 2555 and 2539	2021		
	Total Transfers Between Accounts Herein			
6	To Court:			
	Transfer to OFM	1/6/2021		
	Total Transfers to Court			
7	From Court:			
	Transfer from OFM	12/3/2019		
	Total Transfers from Court			
	Total Transfers, Net			

Section Line **PLAN ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**
 2 **SEC Action Number** **[SEC Action No.]**
 3 **AP File No. / Case Number** **[AP File/Case No.]**
Period Covered in this Report:

4 **From** **1/28/2016**
 5 **To** **6/22/2021**

[Name of Bank]
Account Ending

[Name of Bank]
Account Ending

Plan Administrator

Plan Administrator

DESCRIPTION DATE AMOUNT AMOUNT TOTAL

SUM SUMMARY and RECONCILIATION to ENDING ACCOUNT BALANCES

Total Increases **Section B**
 Less: Total Decreases **Section C**
 Total Transfers Between Accounts **TRF**
 Ending Balance

E Fund Information: Tranches from Inception

Distributions

<u># Issued</u>	<u>Date</u>	<u>Gross Payments</u>	<u>Returned/Cancelled</u>	<u>Net Distributed</u>
198	12/27/2019			
22	3/18/2020			
1	7/9/2020			
1	7/24/2020			
1	10/28/2020			
1	11/16/2020			
Total				

H **Prepared by:**

1 _____
 (fund administrator)

2 _____
 (signature)

 (printed name)

3 **Program Manager** _____
 (title)

 (date)

Section Line **TAX ADMINISTRATOR DETAIL by ACCOUNT for**
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A 1 DISTRIBUTION FUND NAME OF DISTRIBUTION FUND/QSF
2 SEC Action Number [SEC Action No.]
3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:
4 From 1/28/2016
5 To 6/22/2021

[Name of Tax
Administrator]
SEC Client Trust
Account

	DESCRIPTION	DATE	AMOUNT	TOTAL
B	1	<u>CONTRIBUTIONS/DEPOSITS</u>		
	Total to Line B 1		-	-
B	2	<u>INVESTMENT/INTEREST EARNINGS</u>		
	Total to Line B 2		-	-
B	3	<u>OTHER INCREASES IN FUND BALANCE</u>		
	Total to Line B 3		-	-
C	1	<u>DISBURSEMENTS TO INVESTORS</u>		
	Total to Line C 1		-	-
C	2	<u>PLAN ADMINISTRATION FEES and COSTS</u>		
	Total to Line C 2		-	-

Section Line **TAX ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**

2 **SEC Action Number** **[SEC Action No.]**

3 **AP File No. / Case Number** **[AP File/Case No.]**

Period Covered in this Report:

4 **From** **1/28/2016**

5 **To** **6/22/2021**

**[Name of Tax
Administrator]**
**SEC Client Trust
Account**

DESCRIPTION	DATE	AMOUNT	TOTAL
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C 3 **TAX ADMINISTRATOR FEES & BONDS**

Bonds:

Total Bond Fees Paid

Tax Administrator Fees:

Total Tax Administrator Fees Paid

Total to Line C 3

C 4 **INVESTMENT EXPENSES including
BUREAU OF PUBLIC DEBT (BPD) FEES or
COURT REGISTRY INVESTMENT SYSTEM (CRIS) FEES**

Total to Line C 4

C 5 **FEDERAL TAX (PAYMENTS) / REFUNDS**

2016 Federal Income Tax	5/12/2017
2016 Federal Income Tax Notice	8/8/2017
2017 Form 1139 Refund 2016 Tax	6/12/2018
2019 1st Quarter Estimated Federal Income Tax	4/15/2019
2019 2nd Quarter Estimated Federal Income Tax	6/14/2019
2019 Federal Income Tax Refund	4/1/2020

Total to Line C 5

C 6 **DISTRICT OF COLUMBIA (DC) & STATE TAX PAYMENTS**

2016 ID Income Tax Due with Return	5/12/2017
2017 ID Income Tax Due with Return	4/6/2018
2018 ID Income Tax Due with Return	4/13/2019
2019 ID Income Tax Due with Return	4/7/2020
2020 ID Income Tax Due with Return	4/1/2021

Total to Line C 6

Section Line **TAX ADMINISTRATOR DETAIL by ACCOUNT for
CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for**

A 1 **DISTRIBUTION FUND** **NAME OF DISTRIBUTION FUND/QSF**
 2 **SEC Action Number** **[SEC Action No.]**
 3 **AP File No. / Case Number** **[AP File/Case No.]**
Period Covered in this Report:

4 **From** **1/28/2016**
 5 **To** **6/22/2021**

[Name of Tax
Administrator]
SEC Client Trust
Account

DESCRIPTION	DATE	AMOUNT	TOTAL
-------------	------	--------	-------

C 7	<u>OTHER DECREASES IN FUND BALANCE</u>		
	Total to Line C 7	-	-

TRF

	<u>TRANSFERS BETWEEN ACCOUNTS</u>		
1	To Plan Administrator:		-
	Total Transfers to Plan Administrator	-	-
2	From Plan Administrator:		-
	Total Transfers from Plan Administrator	-	-
5	Between Accounts Held by this Account Manager:		-
	Total Transfers Between Accounts Herein	-	-
6	To Court:		
	Return Funds from Tax Administrator 7/3/2018		
	Return Funds from Tax Administrator 5/15/2020		
	Total Transfers to Court		-

Section Line TAX ADMINISTRATOR DETAIL by ACCOUNT for
 CONSOLIDATED FINAL ACCOUNTING REPORT on the CASH BASIS for
A DISTRIBUTION FUND NAME OF DISTRIBUTION FUND /QSF
 2 SEC Action Number [SEC Action No.]
 3 AP File No. / Case Number [AP File/Case No.]
Period Covered in this Report:

4 From 1/28/2016
 5 To 6/22/2021

[Name of Tax
 Administrator]
SEC Client Trust
 Account

DESCRIPTION	DATE	AMOUNT	TOTAL
5 From Court:			
Transfer re: Income Tax Payments	5/8/2017		
Transfer re: Income Tax Payments	8/4/2017		
Transfer re: Income Tax Payments	4/6/2018		
Transfer re: Income Tax Payments	4/12/2019		
Transfer re: Income Tax Payments	6/10/2019		
Transfer re: Income Tax Payments	3/23/2020		
Transfer re: Income Tax Payments	3/22/2021		
Total Transfers from Court			
Total Transfers, Net			

SUM SUMMARY and RECONCILIATION to ENDING ACCOUNT BALANCES

Total Increases	Section B		
Less: Total Decreases	Section C		
Total Transfers Between Accounts	TRF		
Ending Balance			

H **Prepared by:**

(tax administrator)

2 _____ (printed name)

3 Tax Administrator _____
 (title) {date}