UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71474 / February 4, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15660

In the Matter of	:	
WEST COAST ASSET MANAGEMENT, INC. AND LANCE W. HELFERT	:	ORDER APPOINTING TAX ADMINISTRATOR
Respondents.	:	

By order dated January 17, 2013, the Commission issued the "Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds" ("Omnibus Order"), Rel. No. 34-68683, authorizing the Secretary to issue orders during calendar years 2013-2015 appointing, upon request by the Commission staff, Damasco and Associates LLP ("Damasco"), a certified public accounting firm located in Half Moon Bay, California, as tax administrator ("Tax Administrator") in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund ("QSF") under the Department of the Treasury Regulation § 1.468B-1(c).

On February 3, 2014, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly,

IT IS ORDERED that Damasco, pursuant to and in accordance with the Omnibus Order, is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary