

**UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION**

SECURITIES EXCHANGE ACT OF 1934  
Release No. 77262 / March 1, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17075

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In the Matter of	:	
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PETER KUPERMAN and QED BENCHMARK MANAGEMENT, L.L.C.	:	ORDER APPOINTING TAX ADMINISTRATOR
	:	
Respondent.	:	

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By order dated February 2, 2016, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-77016, authorizing the Secretary to issue orders during calendar years 2016-2018 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 26, 2016, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceedings.

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

Brent J. Fields  
Secretary