

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 81271 / July 31, 2017**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-17792**

**In the Matter of**

**JEFFREY HAMMEL, CPA,**

**Respondent.**

**ORDER APPOINTING**  
**TAX ADMINISTRATOR**

By order dated June 30, 2017, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”),<sup>1</sup> authorizing the Secretary to issue orders beginning June 2017 and for calendar year 2018 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP, a certified public accounting firm, which acquired Damasco & Associates LLP (“Miller Kaplan”), with one of their offices 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 July 19, 2017, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Miller Kaplan as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that Miller Kaplan, 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

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<sup>1</sup> Exchange Act Rel. No. 81057 (June 30, 2017).