
The Notice also advised that all persons desiring to comment on the Proposed Plan could submit their comments, in writing, no later than thirty (30) days from the date of the Notice (1) to the Office of the Secretary, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090; (2) by using the Commission’s internet comment form

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\(^{2}\) 17 C.F.R. § 201.1103.
The Commission received no comments on the Distribution Plan. On February 12, 2015, the Commission issued an Order Approving Plan of Distribution³ ("Distribution Plan").

The Distribution Plan provides for the distribution of a $200,000,000 civil monetary penalty paid by JPMorgan Chase & Co., plus interest, less any amounts expended on tax obligations, to investors according to the methodology set forth in the Distribution Plan who were harmed when JPMorgan made misstatements in its public filings regarding the true amount of its losses in the first quarter of 2012 from positions held in the JPMorgan Chief Investment Office’s ("CIO") Synthetic Credit Portfolio and the effectiveness of its disclosure controls and procedures. The Fund Plan Administrator has submitted a validated list of payees and payment amounts to the Commission staff, along with a reasonable assurances letter as to the completeness and accuracy of the information contained therein. The Commission staff has reviewed the validated list of payees and requests that the Commission authorize the disbursement of $200,000,000 to Huntington Bank to be distributed to investors by the Fund Plan Administrator in accordance with the Distribution Plan.

Accordingly, it is ORDERED that the Commission staff shall disburse $200,000,000 from the Fair Fund to Huntington National Bank and that the Fund Plan Administrator shall distribute such monies to investors as provided for in the Distribution Plan.

By the Commission.

Brent J. Fields
Secretary