

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 83070 / April 19, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-18348

In the Matter of

Gemini Fund Services, LLC

Respondent.

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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”),¹ 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 San Francisco, 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 April 19, 2018, the Commission staff requested 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

¹ Exchange Act Rel. No. 81057 (June 30, 2017).