

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 93708 / December 2, 2021

ADMINISTRATIVE PROCEEDING
File No. 3-20612

In the Matter of

LPL Financial LLC,

Respondent.

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**ORDER APPOINTING
TAX ADMINISTRATOR**

On February 22, 2019, the Commission issued an Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”)¹ authorizing the Secretary² to issue orders for calendar years 2019-2021 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP (“Miller Kaplan”), a certified public accounting firm, 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).

The Commission staff has 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 the Division of Enforcement, pursuant to delegated authority.³

Vanessa A. Countryman
Secretary

¹ Exchange Act Rel. No. 85174 (Feb. 22, 2019).

² Effective December 29, 2020, the Director of the Division of Enforcement is now also authorized to make appointments in accordance with the Omnibus Order. *See* Delegation of Authority to Director of the Division of Enforcement, Securities Act Rel. No. 10900 (Dec. 10, 2020).

³ 17 C.F.R. § 200.30-4(a)(21)(ii).