

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 59279 / January 22, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13263

In the Matter of	:	
	:	
STEPHEN R. MOYNAHAN,	:	ORDER APPOINTING
	:	TAX ADMINISTRATOR
Respondent.	:	
	:	
	:	
	:	

By order dated February 29, 2008, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-57408, authorizing the Secretary to issue orders appointing, upon request by the Commission staff during calendar year 2008, Damasco & Associates (“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 December 1, 2008, 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 proceedings.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary