

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 57651 / April 11, 2008

Administrative Proceeding  
File No. 3-12936

---

In the Matter of	:	
	:	
	:	
Heartland Advisors, Inc.,	:	Order Appointing
William J. Nasgovitz, Paul T. Beste,	:	Tax Administrator
Thomas J. Conlin, Greg D. Winston,	:	
Kevin D. Clark, Kenneth J. Della, and	:	
Hugh F. Denison,	:	
	:	
Respondents.	:	

---

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 during calendar year 2008 appointing, upon request by the Commission staff, Damasco and 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 March 27, 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 proceeding.

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 proceeding.

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

Nancy M. Morris  
Secretary