

4. Heffler, Radetich & Saitta L.L.P. has notified the staff that, based on the estimated earnings of the Fair Fund during the first quarter of 2005, an estimated tax payment in the amount of \$32,500.00 is due from the Fair Fund on or before April 15, 2005.

II.

In view of the foregoing, it is ORDERED that:

The escrow agent shall promptly make a payment to the U.S. Treasury in the amount of \$32,500.00 out of the Fair Fund in satisfaction of the Fair Fund's estimated federal tax liability for the first quarter of 2005.

By the Commission.

Jonathan G. Katz
Secretary