## UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 54845 / November 30, 2006

Administrative Proceeding File No. 3-11246

In the Matter of

Freedom Financial, Inc. : Order Appointing
Tax Administrator
Freedom Track, Inc. :

Freedom Financial Group, Inc. :
Associated Investment Management, Inc. :
Jon Patrick Pierce and :

Gary L. Winn,

Respondents.

By order dated February 14, 2006, the Commission issued the "Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds" ("Omnibus Order"), Rel. No. 34-53279A, authorizing the Secretary to issue orders during calendar year 2006 appointing, upon request by the Commission staff, Damasco and Associates ("Damasco"), a certified public accounting firm 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 October 26, 2006, 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