

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 55911 / June 15, 2007**

**Administrative Proceeding**  
**File No. 3-12631**

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<b>In the Matter of</b>	:	
	:	
	:	<b>Order Appointing</b>
<b>Morgan Stanley &amp; Co.</b>	:	<b>Tax Administrator</b>
<b>Incorporated,</b>	:	
	:	
<b>Respondent.</b>	:	
	:	

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By order dated January 30, 2007, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-55196 authorizing the Secretary to issue orders during calendar year 2007 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 June 8, 2007, 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