

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 63565 / December 16, 2010

ADMINISTRATIVE PROCEEDING
File No. 3-11377

In the Matter of	:	
	:	
	:	
GRANT THORNTON LLP,	:	ORDER AUTHORIZING PAYMENT OF
DOEREN MAYHEW & CO. P.C.,	:	ADMINISTRATOR'S FEES AND EXPENSES,
PETER M. BEHRENS, CPA	:	APPROVING OF FINAL REPORT AND FINAL
MARVIN J. MORRIS, CPA and	:	ACCOUNTING, AND AUTHORIZING
BENEDICT P. RYBICKI, CPA,	:	TERMINATION OF FAIR FUND AND
	:	DISCHARGE OF ADMINISTRATOR AND
Respondents.	:	TAX ADMINISTRATOR
	:	

James L. Kopecky, the Administrator appointed in this matter, has submitted to the Commission: (1) an Application for Payment of Reasonable Fees and Reimbursement of Reasonable Costs; and (2) his Final Report, Final Accounting and Request for an Order Terminating the Distribution Fund and Discharging the Administrator.

IT IS HEREBY ORDERED that a disbursement be made from the distribution fund created in the May 19, 2005 Distribution Plan in this matter ("the Distribution Fund") to James L. Kopecky in the amount of \$38,191.00 as payment for his work as Administrator and to reimburse him for costs incurred in connection with his work as Administrator.

IT IS FURTHER ORDERED that the Final Report and Final Accounting submitted by the Administrator are approved.

IT IS FURTHER ORDERED that after the above-referenced disbursement to James L. Kopecky is made, any remaining funds in the Distribution Fund shall be transferred to the United States Treasury.

IT IS FURTHER ORDERED that the Fair Fund be terminated and that the Administrator be discharged after the above-referenced fees and expenses have been paid and any remaining funds in the Distribution Fund have been transferred to the United States Treasury.

By the Commission

Elizabeth M. Murphy
Secretary