

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 59984 / May 27, 2009

Administrative Proceeding
File No. 3-13446

In the Matter of	:	
	:	
	:	
AMERICAN SKANDIA INVESTMENT	:	Order Appointing
SERVICES, INC.,	:	Tax Administrator
	:	
Respondent.	:	

By order dated March 4, 2009, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Exchange Act Rel. No. 59508, authorizing the Secretary to issue orders during calendar years 2009-2010 appointing, upon request by the Commission staff, Damasco and Associates LLP (“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 May 19, 2009, 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.

Elizabeth M. Murphy
Secretary