

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 63511 / December 9, 2010

INVESTMENT COMPANY ACT OF 1940
Release No. 29523 / December 9, 2010

ADMINISTRATIVE PROCEEDING
File No. 3-12496

)	
In the Matter of	)	ORDER SUPPLEMENTING ORDER
	)	INSTITUTING ADMINISTRATIVE
Kevin W. Quinn,	)	AND CEASE-AND-DESIST PROCEEDINGS,
	)	MAKING FINDINGS, AND IMPOSING
	)	REMEDIAL SANCTIONS AND A CEASE-
Respondent.	)	AND-DESIST ORDER PURSUANT TO
	)	SECTIONS 15(b) AND 21C OF THE
	)	SECURITIES EXCHANGE ACT OF 1934
	)	AND SECTIONS 9(b) AND 9(f) OF THE
	)	INVESTMENT COMPANY ACT OF 1940

I.

On December 1, 2006, the Securities and Exchange Commission (Commission) ordered that public administrative and cease-and-desist proceedings be, and were, instituted pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 (Exchange Act) and Sections 9(b) and 9(f) of the Investment Company Act of 1940 (Investment Company Act) and issued an Order Instituting Administrative and Cease-and-Desist Proceedings, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 and Sections 9(b) and 9(f) of the Investment Company Act of 1940 (Order) against Kevin W. Quinn (Quinn or Respondent) (Administrative Proceeding File No. 3-12496).

Section V of the Order provided that “[u]pon further order by the Commission, the Division of Enforcement shall submit a proposed plan for the administration and distribution of the Fair Fund in this matter.” The Commission has subsequently determined that a Fair Fund is not appropriate in this matter.

Accordingly, it is hereby ordered that:

A. the Division of Enforcement shall not be required to submit a proposed plan for the administration and distribution of a Fair Fund in this matter.

B. The disgorgement of \$1 and the civil money penalty of \$468,000 previously paid by Quinn pursuant to Section IV.C. of the Order (together with any interest since accrued thereon) shall be paid to the United States Treasury.

By the Commission.

Elizabeth M. Murphy
Secretary