

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

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 34-90373 / November 6, 2020**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-19927**

---

**In the Matter of**

**SUPER MICRO COMPUTER,  
INC.,**

**Respondent.**

---

:  
:  
:  
:  
:  
:  
:  
:  
:  
:

**ORDER APPOINTING  
TAX ADMINISTRATOR**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-19928**

---

**In the Matter of**

**HOWARD HIDESHIMA,**

**Respondent.**

---

:  
:  
:  
:  
:  
:  
:  
:  
:  
:  
:

By order dated February 22, 2019, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”),<sup>1</sup> authorizing the Secretary to issue orders for calendar years 2019-2021 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP (“Miller Kaplan”), a certified public accounting firm, with one of their offices 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 November 5, 2020, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Miller Kaplan as the Tax Administrator for the QSF in the above-referenced proceeding.

---

<sup>1</sup> Exchange Act Rel. No. 85174 (Feb. 22, 2019).

Accordingly, IT IS ORDERED that Miller Kaplan, 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.

Vanessa A. Countryman  
Secretary