

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT NEW YORK**

**SECURITIES AND EXCHANGE  
COMMISSION,**

**Plaintiff,**

**1:16-cv-06606-BMC**

**v.**

**HARRISON KATZEN**

**Defendant.**

**ORDER TO ESTABLISH A FAIR FUND, APPOINT A TAX ADMINISTRATOR, AND  
TO AUTHORIZE PAYMENT OF FUTURE TAXES, FEES, AND EXPENSES OF THE  
TAX ADMINISTRATOR**

The Court, having reviewed Plaintiff Securities and Exchange Commission's ("SEC" or "Commission") Motion to Establish a Fair Fund, Appoint a Tax Administrator, and to Authorize Payment of Future Taxes, Fees, and Expenses of the Tax Administrator, and for good cause shown,

**IT IS HEREBY ORDERED:**

1. A Fair Fund is created pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002 [15U.S.C. §7246(a)], as amended by the Dodd-Frank Act of 2010 [15 U.S.C. §7246].
2. Miller Kaplan Arase LLP is appointed as Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for all funds under the Court's jurisdiction in this case (the "Distribution Fund").
3. Miller Kaplan Arase LLP shall be designated the Tax Administrator of the

Distribution Fund, pursuant to section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. §468B(g), and related regulations, and shall satisfy the administrative requirements imposed by those regulations, including but not limited to (a) obtaining a taxpayer identification number, (b) filing applicable federal, state, and local tax returns and paying taxes reported thereon out of the Distribution Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Distribution Fund. Upon request, the Tax Administrator shall provide copies of any filings to the Commission's counsel of record.

4. The Tax Administrator shall be entitled to charge reasonable fees and expenses for tax compliance services in accordance with its agreement with the Commission.

5. The Commission staff is authorized to approve and arrange payment of all future tax obligations and tax administrator fees and expenses owed by the Distribution Fund directly from the Distribution Fund without further order of the Court.

Dated: January 29, 2018

Digitally signed by  
Brian M. Cogan  

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United States District Judge