

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

SECURITIES EXCHANGE ACT OF 1934
Release No. 77131 / February 12, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-16398

| | | |
|------------------|---|-------------------|
| In the Matter of | : | |
| | : | |
| SANDRA DYCHE, | : | ORDER APPOINTING |
| | : | TAX ADMINISTRATOR |
| Respondent. | : | |
| | : | |

By order dated February 2, 2016, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-77016, authorizing the Secretary to issue orders during calendar years 2016-2018 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 February 9, 2016, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceedings.

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

Brent J. Fields
Secretary