

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 74802 / April 23, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-14950

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In the Matter of	:	
	:	
CENTAUR MANAGEMENT	:	ORDER DIRECTING
CO. LLC	:	DISBURSEMENT OF
	:	FAIR FUND
Respondent.	:	
	:	
_____	:	

On May 17, 2013, pursuant to Rule 1103 of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1103, the Commission issued a Notice of Proposed Plan of Distribution and Opportunity for Comment (“Notice”) (Exchange Act Rel. No. 69604 (May 17, 2013)). The Notice provided all interested parties thirty (30) days to submit a comment on the Proposed Plan of Distribution (“Proposed Plan”). The Notice advised interested parties that they could obtain a copy of the Proposed Plan from the Commission’s public website or by submitting a written request to Anik A. Shah, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-5631. All persons who desired to comment on the Proposed Plan could submit their comments, in writing, no later than thirty (30) days from the date of the Notice. The Commission received no comments on the Proposed Plan. On July 22, 2013, the Commission issued an Order Approving Plan of Distribution (Exchange Act Rel. No. 70015 (July 22, 2013)).

The Plan of Distribution (“Plan”) provides for the distribution of the Fair Fund, comprised of \$172,438 in disgorgement, \$41,884 in prejudgment interest, and

\$150,000 in civil penalty, less any federal, state or local taxes and costs and expenses of distributing the Fair Fund, when the Fund Administrator submits a list of payees with multiple identifiers and a “reasonable assurances letter” representing that the list of payees was compiled in accordance with the Plan, is accurate as to eligible recipients’ names, addresses, and disbursement amounts, and provides all information necessary to make disbursements to each eligible recipient. The Fund Administrator has submitted to Commission staff the list of payees and a “reasonable assurances letter.” Commission staff has reviewed the list of payees and “reasonable assurances letter” and requests that, pursuant to Rule 1101(b)(6) of the Commission’s Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1101(b)(6), the Commission authorize the transfer of \$232,650.68 from the Fair Fund to the escrow account for distribution in accordance with the Plan.

Accordingly, it is ORDERED that the Commission staff shall direct the transfer of \$232,650.68 from the Fair Fund to the escrow account and that the Fund Administrator shall distribute such monies to eligible recipients as provided for in the Plan.

By the Commission.

Brent J. Fields
Secretary