

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 82835 / March 8, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-16877

In the Matter of

HOWARD RICHARDS

Respondent.

ORDER APPOINTING
TAX ADMINISTRATOR

ADMINISTRATIVE PROCEEDING
File No. 3-16878

In the Matter of

JAMES GOODLAND AND SECURUS
WEALTH MANAGEMENT, LLC

Respondents.

By order dated June 30, 2017, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”),¹ authorizing the Secretary to issue orders beginning June 2017 and for calendar year 2018 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP, a certified public accounting firm, which acquired Damasco & Associates LLP (“Miller Kaplan”), 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 February 22, 2018, 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 proceedings.

¹ Exchange Act Rel. No. 81057 (June 30, 2017).

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 proceedings.

For the Commission, by its Secretary, pursuant to delegated authority.

Brent J. Fields
Secretary