


3. Miller Kaplan Arase, LLP is appointed as Tax Administrator (“Miller Kaplan” or “Tax Administrator”) to execute all income tax reporting requirements, including preparing and filing tax returns, with respect to funds under this Court’s jurisdiction in this case.
4. Miller Kaplan shall be designated the Tax Administrator of the Fair Fund, pursuant to Section 468B(g) of the Internal Revenue Code, 26 U.S.C. §468B(g), and related regulations, and shall satisfy the administrative requirements imposed by those regulations. Among other things, the Tax Administrator will provide the following services:
 - a. Obtain a federal tax identification number for the QSF;
 - b. Prepare and file federal and state income tax returns, as required;
 - c. Where required, calculate quarterly estimated tax payments and provide information to the SEC so that payments may be made timely;
 - d. Make arrangements with the SEC or its agents to pay tax liabilities;
 - e. Calculate and recommend retention of a reserve for penalties and interest to be assessed as a result of any late filing of tax returns and late payment of taxes;
 - f. Determine and comply with tax reporting obligations of the QSF relating to distributions or payments to vendors, if applicable.
5. The reasonable costs, fees, and other expenses incurred in the performance of the Tax Administrator’s duties will be paid by the Fair Fund. SEC staff is authorized to approve payment of the tax obligations of the Fair Fund and related fees and expenses of the Tax Administrator without further order of the Court.

DONE AND ORDERED in chambers in Orlando, Florida this 7th day of February 2023.


GREGORY A. PRESNELL
UNITED STATES DISTRICT JUDGE