

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 94170 / February 7, 2022**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19927**

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**In the Matter of**

**Super Micro Computer, Inc.,**

**Respondent.**

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**ORDER APPROVING AMENDED  
PLAN OF DISTRIBUTION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19928**

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**In the Matter of**

**Howard Hideshima,**

**Respondent.**

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On February 3, 2021, the Division of Enforcement (the “Division”), pursuant to delegated authority, published a Notice of Proposed Plan of Distribution and Opportunity for Comment (the “Notice”)<sup>1</sup> pursuant to Rule 1103 of the Commission’s Rules on Fair Fund and Disgorgement Plans (“Commission’s Rules”).<sup>2</sup> The Notice advised interested persons that they could obtain a copy of the Proposed Plan of Distribution (the “Proposed Plan”) from the Commission’s public website at <http://www.sec.gov/litigation/fairfundlist.htm> or by submitting a written request to Catherine E. Pappas, United States Securities and Exchange Commission, One Penn Center, 1617 JFK Blvd., Ste. 520, Philadelphia, PA 19103.

The Notice also advised that all persons desiring to comment on the Proposed Plan could submit their comments, in writing, no later than thirty (30) days from the publication of the

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<sup>1</sup> Exchange Act Rel. No. 91046 (Feb. 3, 2021).

<sup>2</sup> 17 C.F.R. § 201.1103.

Notice (1) to the Office of the Secretary, United States Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090; (2) by using the Commission's Internet comment form (<http://www.sec.gov/litigation/admin.shtml>); or (3) by sending an e-mail to [rule-comments@sec.gov](mailto:rule-comments@sec.gov).

The Proposed Plan provides for the distribution of the Net Available Fair Fund<sup>3</sup> to investors who purchased the Security during the Relevant Period and suffered an Eligible Loss Amount as calculated under the Methodology used in the Plan of Allocation.

The Commission received no comments on the Proposed Plan during the comment period. On April 8, 2021, the Division, pursuant to delegated authority, issued an order approving the Proposed Plan and simultaneously posted the approved Plan of Distribution (the "Plan").

Upon implementation of the Plan, the Fund Administrator, in consultation with the Commission staff, found an inconsistency between the Methodology paragraph<sup>4</sup> and the Market Loss Limitation paragraph in the Additional Provisions section of the Plan.<sup>5</sup> Application of both provisions would have resulted in inconsistent results.

Paragraph 112 of the Plan, requires amendment of the Plan prior to implementation of any material change.

The Division, in consultation with the Fund Administrator, now proposes to amend paragraph 45 of the Plan to correct the Market Loss Limitation provision to ensure that the Methodology as approved in the Plan, is properly applied and the Market Loss Limitation provision is consistent with the Methodology.

Accordingly, it is hereby ORDERED, pursuant to paragraph 112 of the Plan, that the Plan is modified as described herein, and the approved Amended Plan of Distribution shall be posted simultaneously with this Order on the Commission's website at [www.sec.gov](http://www.sec.gov).

By the Commission.

Vanessa A. Countryman  
Secretary

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<sup>3</sup> All capitalized terms used herein but not defined shall have the same meanings ascribed to them in the Proposed Plan.

<sup>4</sup> Plan, ¶ 38.

<sup>5</sup> Plan, ¶ 45.