

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

UNITED STATES SECURITIES AND)
EXCHANGE COMMISSION,)

Plaintiff,)

v.)

Case No.1:16-CV-01752-LMM

HOPE ADVISORS, LLC, KAREN BRUTON,)
TODD WORTHMAN, and DAWN ROBERTS,)

Defendants,)

and)

JUST HOPE FOUNDATION,)

Relief Defendant.)

_____)

**ORDER TO ESTABLISH A FAIR FUND, APPOINT A TAX
ADMINISTRATOR AND TO AUTHORIZE PAYMENT OF FUTURE TAX
OBLIGATIONS, AND THE FEES AND EXPENSES OF THE TAX
ADMINISTRATOR**

The Court, having reviewed the Securities and Exchange Commission’s (“SEC” or “Commission”) Motion to Establish a Fair Fund, Appoint a Tax Administrator, and to Authorize Payment of Future Tax Obligations, and the Fees and Expenses of the Tax Administrator (the “Motion”), and for good cause shown,

IT IS HEREBY ORDERED:

1. The Motion is GRANTED.
2. A Fair Fund is established, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002 [[15U.S.C. §7246\(a\)](#)], as amended by the Dodd-Frank Act of 2010 [[15 U.S.C. §7246](#)], for the \$1,660,699.97 paid by the Defendants and any future funds collected from Defendants pursuant to their respective Final Judgments (the “Fair Fund”).
3. Miller Kaplan Arase LLP is appointed as Tax Administrator (“Tax Administrator”) of the Fair Fund to execute all income tax reporting requirements, including the preparation and filing of tax returns, for all funds under the Court’s jurisdiction in this case.
4. Miller Kaplan Arase LLP shall be designated the Tax Administrator of the Fair Fund, pursuant to section 468B(g) of the Internal Revenue Code (IRC), [26 U.S.C. §468B\(g\)](#), and related regulations, and shall satisfy the administrative requirements imposed by those regulations, including but not limited to (a) obtaining a taxpayer identification number, (b) filing applicable federal, state, and local tax returns and paying taxes reported thereon out of the Fair Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Fair Fund. Upon request, the Tax Administrator shall

provide copies of any filings to the Commission's counsel of record.

5. The Tax Administrator shall, at such times as the Tax Administrator deems necessary to fulfill the tax obligations of the Fair Fund, submit a request to the SEC's counsel of record for payment from the Fair Fund of any tax obligations of the Fair Fund.

6. The Tax Administrator shall be entitled to charge reasonable fees and expenses for tax compliance services in accordance with its agreement with the Commission for Tax Years 2019-2021. The Tax Administrator shall, at such times as the Tax Administrator deems appropriate, submit a request to the SEC's counsel of record for payment of fees and expenses from the Fair Fund.

7. The Commission staff is authorized to approve and arrange payment of all future tax obligations owed by the Fair Fund and Tax Administrator fees and expenses directly from the Fair Fund without further order of the Court.

IT IS SO ORDERED.

Dated: _____, 2019



Honorable Leigh Martin May
United States District Judge