

1 **UNITED STATES DISTRICT COURT**
2 **CENTRAL DISTRICT OF CALIFORNIA**
3 **Western Division**

4
5 SECURITIES AND EXCHANGE
6 COMMISSION,

7 Plaintiff,

8 vs.

Case No.: CV 21-434-GW-ASx

9 ABHI BATRA A/K/A ABHIMANYU
10 BATRA,

11 Defendant.

12 Defendant.

13 **ORDER APPOINTING A TAX ADMINISTRATOR AND AUTHORIZING THE**
14 **SEC TO APPROVE PAYMENT OF THE TAX OBLIGATIONS OF THE**
15 **DISTRIBUTION FUND AND THE RELATED FEES AND EXPENSES OF THE**
16 **TAX ADMINISTRATOR WITHOUT FURTHER COURT ORDER**

17 The Court, having reviewed the Motion of Plaintiff Securities and Exchange
18 Commission (“SEC”) to appoint Heffler, Radetich & Saitta, LLP (“HRS”) as tax
19 administrator (“Tax Administrator”) and authorize payment of the tax obligations and
20 related fees and expenses of the Tax Administrator (the “Motion”) and for good cause
21 shown,

22 **IT IS HEREBY ORDERED:**

- 23 1. The Motion is GRANTED.
- 24 2. HRS is appointed Tax Administrator to execute all income tax reporting
25 requirements, including the preparation and filing of tax returns, for all funds under the
26 Court’s jurisdiction in this case (the “Distribution Fund”).
- 27 3. HRS shall be designated the Tax Administrator of the Distribution Fund,
28 pursuant to Section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g),

1 and related regulations, and shall satisfy the administrative requirements imposed by
2 those regulations, including but not limited to (a) obtaining a taxpayer identification
3 number, (b) filing applicable federal, state, and local tax returns and paying taxes
4 reported thereon out of the Distribution Fund, and (c) satisfying any information,
5 reporting, or withholding requirements imposed on distributions from the Distribution
6 Fund. Upon request, the Tax Administrator shall provide copies of any filings to the
7 SEC's counsel of record.

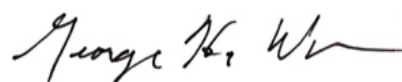
8 4. The Tax Administrator shall, at such times as the Tax Administrator deems
9 necessary to fulfill the tax obligations of the Distribution Fund, submit a request to the
10 SEC's counsel of record for payment from the Distribution Fund of any tax obligations
11 of the Distribution Fund.

12 5. The Tax Administrator shall be entitled to charge reasonable fees for tax
13 compliance services and related expenses in accordance with its agreement with the
14 SEC for the Tax Years 2022 through 2024. The Tax Administrator shall, at such times
15 as the Tax Administrator deems appropriate, submit a request to the SEC's counsel of
16 record for payment of fees and expenses from the Distribution Fund.

17 6. The SEC is authorized to approve and arrange payment of all tax
18 obligations owed by the Distribution Fund and the fees and expenses of the Tax
19 Administrator directly from the Distribution Fund without further approval of this
20 Court. All payments for taxes and the fees and expenses of the Tax Administrator shall
21 be reported to the Court in a final accounting.

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23 IT IS SO ORDERED.

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25 Dated: February 23, 2023

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27 _____
28 HON. GEORGE H. WU,
United States District Judge