

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA

_____)	
SECURITIES AND EXCHANGE)	
COMMISSION)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:20-cv-4620-WMR
)	
CHRISTOPHER W. BURNS, ET AL.,)	
)	
Defendants.)	

**ORDER APPOINTING A TAX ADMINISTRATOR; AUTHORIZING
PAYMENT OF TAX RELATED FEES, EXPENSES, AND OBLIGATIONS;
AND UNFREEZING FUNDS TO BE TRANSFERRED TO THE SEC FOR
DISTRIBUTION**

The Court having reviewed the United States Securities and Exchange Commission’s (“SEC”) Motion for an Order Appointing a Tax Administrator; Authorizing Payment of Tax Related Fees, Expenses, and Obligations; and Unfreezing Funds to the Transferred to the SEC for Distribution (the “Motion”) and for good cause shown,

IT IS HEREBY ORDERED:

1. The Motion is GRANTED.
2. Miller Kaplan Arase LLP (“Miller Kaplan”) is appointed as Tax Administrator 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 (the "Distribution Fund").

3. Miller Kaplan shall be designated the Tax Administrator of the Distribution 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 Distribution Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Distribution Fund. Upon request, the Tax Administrator shall provide copies of any filings to the SEC's counsel of record.

4. The Tax Administrator shall be entitled to charge reasonable fees and expenses for tax compliance services in accordance with its agreement with the SEC.

5. The SEC staff is authorized to approve and arrange payment of all future tax obligations and tax administrator fees and expenses owed by the Distribution Fund directly from the Distribution Fund without further order of the Court.

6. Within 7 days after being served with a copy of this Order, Wells Fargo Bank, N.A. ("Wells Fargo Bank") shall transfer the entire balance of the

following Wells Fargo Bank account, which was frozen pursuant to an Order of this Court to the SEC:

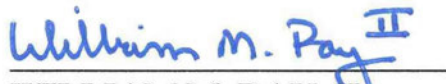
Account Owner	Account Ending in:
Christopher W. Burns	*1709

Wells Fargo Bank may transmit payment electronically to the SEC, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells Fargo Bank also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Order.

Dated: November 29, 2022


 WILLIAM M. RAY, II
 UNITED STATES DISTRICT JUDGE