

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 55592 / April 6, 2007

Administrative Proceeding
File No. **3-12495**

In the Matter of	:	
	:	
	:	
Jefferies & Co., Inc. and	:	
Scott Jones	:	Order Appointing
	:	Tax Administrator
	:	
Respondent(s).	:	

By order dated January 30, 2007, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-55196, authorizing the Secretary to issue orders during calendar year 2007 appointing, upon request by the Commission staff, Damasco and Associates (“Damasco”), a certified public accounting firm located in San Francisco, California, as tax administrator (“Tax Administrator”) in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund (“QSF”) under the Department of the Treasury Regulation § 1.468B-1(c).

On March 29, 2007, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly,

IT IS ORDERED that Damasco, pursuant to and in accordance with the Omnibus

Order, is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris
Secretary