

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 81287 / August 2, 2017

ADMINISTRATIVE PROCEEDING
File No. 3-14993

In the Matter of	:	
	:	
	:	
MiddleCove Capital, LLC	:	ORDER APPOINTING
And Noah L. Myers	:	TAX ADMINISTRATOR
	:	
	:	
Respondents.	:	

By order dated June 30, 2017, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”),¹ authorizing the Secretary to issue orders beginning June 2017 and for calendar year 2018 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP, a certified public accounting firm, which acquired Damasco & Associates LLP (“Miller Kaplan”), with one of their offices located in Half Moon Bay, 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 July 31, 2017, the Commission staff requested the appointment of Miller Kaplan as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that Miller Kaplan is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

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

Brent J. Fields
Secretary

¹ Exchange Act Rel. No. 81057 (June 30, 2017).