

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 91793 / May 7, 2021**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-16311**

---

**In the Matter of** :

**Reliance Financial Advisors, LLC,** :  
**Timothy S. Dembski, and Walter F.** :  
**Grenda, Jr.,** :

**Respondents.** :

---

**ORDER APPOINTING**  
**TAX ADMINISTRATOR**

On February 22, 2019, the Commission issued an Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”),<sup>1</sup> authorizing the Secretary<sup>2</sup> to issue orders for calendar years 2019-2021 appointing, upon request by the Commission staff, Miller Kaplan Arase LLP (“Miller Kaplan”), a certified public accounting firm, with one of their offices 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 April 15, 2021, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Miller Kaplan as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that Miller Kaplan, 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 the Division of Enforcement, pursuant to delegated authority.<sup>3</sup>

Vanessa A. Countryman  
Secretary

---

<sup>1</sup> Exchange Act Rel. No. 85174 (Feb. 22, 2019).

<sup>2</sup> Effective December 29, 2020, the Director of the Division of Enforcement is now also authorized to make appointments in accordance with the Omnibus Order. *See* Delegation of Authority to Director of the Division of Enforcement, Securities Act Rel. No. 10900 (Dec. 10, 2020).

<sup>3</sup> 17 C.F.R. § 200.30-4(a)(21)(ii).