

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 99711 / March 11, 2024**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20211**

<b>In the Matter of</b>	:	
	:	
	:	
<b>Daniel Investments Associates, LLC</b>	:	<b>ORDER APPOINTING</b>
<b>and Gregory D. Van Wyk,</b>	:	<b>TAX ADMINISTRATOR</b>
	:	
	:	
<b>Respondents.</b>	:	

On May 4, 2022, the Commission issued an Omnibus Order Directing the Engagement of Two Tax Administrators for Appointment on a Case-By-Case Basis in Administrative Proceedings that Establish Distribution Funds (the “Omnibus Order”).<sup>1</sup> The Omnibus Order engaged Miller Kaplan Arase LLP and Heffler, Radetich & Saitta, LLP to serve as the Commission’s tax administrator (“Tax Administrator”), for selection and appointment on an individual case basis, for calendar years 2022 through 2024 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).

The Director of the Division of Enforcement is authorized to appoint a Tax Administrator pursuant to the Omnibus Order.<sup>2</sup> The Commission staff has requested the appointment of Miller Kaplan Arase LLP as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly, IT IS ORDERED that, pursuant to the Omnibus Order, Miller Kaplan Arase LLP is appointed as 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

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<sup>1</sup> Exchange Act Rel. No. 94845 (May 4, 2022).

<sup>2</sup> 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).