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

## SECURITIES EXCHANGE ACT OF 1934 Release No. 73012 / September 5, 2014

## ADMINISTRATIVE PROCEEDING File No. 3-16017

In the Matter of

LINKBROKERS DERIVATIVES LLC

Respondent.

ORDER APPOINTING TAX ADMINISTRATOR

By order dated January 17, 2013, the Commission issued the "Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds" ("Omnibus Order"), Rel. No. 34-68683, authorizing the Secretary to issue orders during calendar years 2013-2015 appointing, upon request by the Commission staff, Damasco and Associates LLP ("Damasco"), a certified public accounting firm 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).

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On September 3, 2014, 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.

Lynn M. Powalski Deputy Secretary