

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 93707 / December 2, 2021

ADMINISTRATIVE PROCEEDING
File No. 3-18423

In the Matter of	:	
	:	
	:	
CLAYBORNE GROUP, LLC	:	ORDER APPOINTING
AND DEAN A. HEINEMANN,	:	TAX ADMINISTRATOR
	:	
Respondents.	:	

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”)¹ authorizing the Secretary² 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).

The Commission staff has 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.³

Vanessa A. Countryman
Secretary

¹ Exchange Act Rel. No. 85174 (Feb. 22, 2019).

² 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).

³ 17 C.F.R. § 200.30-4(a)(21)(ii).