

UNITED STATES DISTRICT COURT
DISTRICT OF COLUMBIA

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

J.P. MORGAN SECURITIES LLC,
EMC MORTGAGE, LLC,
BEAR STEARNS ASSET BACKED SECURITIES I, LLC,
STRUCTURED ASSET MORTGAGE INVESTMENTS II, INC.,
SACO I, INC., and
J.P. MORGAN ACCEPTANCE CORPORATION I,

Defendants.

12-CV-1862 (RLW)

ECF CASE

ORDER TO APPOINT TAX ADMINISTRATOR

The Court, having reviewed Plaintiff Securities and Exchange Commission's Motion to appoint Damasco & Associates LLP as Tax Administrator and for good cause shown,

IT IS HEREBY ORDERED:

1. Damasco & Associates LLP is appointed as Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for all funds under the Court's jurisdiction in this case as a result of defendants bulk settlements practice (the "Bulk Settlements Fund" and delinquency disclosure conduct (the "Delinquency Disclosure Fund").

2. Damasco & Associates LLP shall be designated the Tax Administrator of the Bulk Settlements Fund and Delinquency Disclosure Fund (collectively, the "Distribution Funds), pursuant to section 468B(g) of the Internal Revenue Code (IRC), 26 U.S.C. § 468B(g), and related

regulations, and shall satisfy the administrative requirements imposed by those regulations, including but not limited to (a) obtaining a taxpayer identification number, (b) filing applicable federal, state, and local tax returns and paying taxes reported thereon out of the Distribution Funds, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Distribution Funds. Upon request, the Tax Administrator shall provide copies of any filings to the Commission's counsel of record.

3. The Tax Administrator shall, at such times as the Tax Administrator deems necessary to fulfill the tax obligations of the Distribution Funds, request that the Commission's counsel of record file with the Court a motion, supported by the Tax Administrator's declaration of the amount of taxes due, to transfer funds from the Distribution Funds to pay any tax obligations of the Distribution Funds.

4. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance services and related expenses in accordance with its agreement with the Commission. The defendants have agreed to pay all costs incurred under any plan for the distribution of the Distribution Funds, including but not limited to all fees and expenses of any Court-appointed distribution agent, Court-appointed tax administrator, and/or experts retained. The Tax Administrator shall, at such times as the Tax Administrator deems appropriate, submit a declaration of fees and expenses to the defendants for payment with a copy sent to the Commission's counsel of record.

Dated: May 10, 2013



Digitally signed by Judge Robert L. Wilkins
DN: cn=Judge Robert L. Wilkins,
o=U.S. District Court, ou=Chambers
of Honorable Robert L. Wilkins,
email=RW@dc.uscourts.gov, c=US
Date: 2013.05.10 14:40:53 -04'00'

ROBERT L. WILKINS
United States District Judge