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8 UNITED STATES DISTRICT COURT  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 SAN JOSE DIVISION

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12 \_\_\_\_\_ )  
13 SECURITIES AND EXCHANGE COMMISSION, )  
14 Plaintiff, )  
15 vs. )  
16 MICHAEL A. OFSTEDAHL, ROBERT D. )  
RUTNER and WILLIAM K. KUNCZ, )  
17 Defendants, )  
18 \_\_\_\_\_ )

Civil Action No.  
C-02-03685-JW

**~~PROPOSED~~ ORDER  
GRANTING PLAINTIFF  
SECURITIES AND  
EXCHANGE  
COMMISSION'S  
MISCELLANEOUS  
ADMINISTRATIVE  
APPLICATION FOR  
PAYMENT OF TAXES  
AND OF TAX  
ADMINISTRATOR FEES**

Date: NA  
Time: NA  
Judge: Lucy H. Koh

1 ORDER AUTHORIZING TAX AND FEE PAYMENTS

2 Pursuant to Local Rule 7-11 of the Northern District of California, plaintiff Securities and  
3 Exchange Commission (“Commission”) has submitted to the Court a miscellaneous administrative  
4 application for an Order (1) approving the payment by no later than October 5, 2012 of \$1,300.18 in  
5 interest to the Internal Revenue Service (“IRS”) for the 2006 tax year relating to funds in the court’s  
6 registry for this case and (2) authorizing the payment of \$2,993.92 to Damasco & Associates, LLP  
7 (“Damasco”) as its tax administrator fees for negotiating the waiver or abatement of possible penalties  
8 and interest by the IRS.

9 The Commission’s application arises from the prior payment by defendant Robert D. Rutner  
10 (“Rutner”) of \$648,956.53 in disgorgement and the \$31,522.74 in pre-judgment interest (for a total of  
11 \$680,479.27) into the court’s registry pursuant to a stipulated judgment against him. The Commission  
12 subsequently obtained the Court’s authorization to make distributions of most of those funds and accrued  
13 interest to investors. The Commission also obtained the Court’s authorization to retain Damasco &  
14 Associates to provide tax administration services relating to the interest accruing in the court’s registry  
15 on the funds deposited for this case. At the current time, there is approximately \$40,500 remaining in  
16 the court’s registry for this case.

17 GOOD CAUSE APPEARING, the Court hereby authorizes the payment of \$1,300.48 in interest  
18 to the IRS from funds in the court’s registry. The Clerk of the Court is directed to issue as soon as  
19 possible a check in the amount of \$1,300.48 payable to "Damasco & Associates, Trust Account" and  
20 addressed to Damasco & Associates LLP, 700 Monte Vista Lane, Half Moon Bay, CA 94019. The check  
21 should bear Employer Identification Number 27-1001792. Damasco & Associates may then pay those  
22 funds to the IRS.

23 GOOD CAUSE APPEARING, the Court also authorizes the payment to Damasco of \$2,993.92  
24 in tax administrator fees from the funds in the court’s registry. The Clerk of the Court is authorized to  
25 issue a check in the amount of \$2,993.92 payable to “Damasco & Associates LLP” at 700 Monte Vista  
26 Lane, Half Moon Bay, CA 94019 for Invoice No. 29803.

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SO ORDERED.

DATED: October 15, 2012



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Lucy H. Koh  
United States District Court Judge