

UNITED STATES DISTRICT COURT  
IN THE DISTRICT OF NEW JERSEY

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

WORLDWIDE MARKETS, LTD.,  
TAB NETWORKS, INC., and  
THOMAS F. PLAUT,

Defendants.

Case No. 2:19-cv-14205

Honorable Madeline Cox Arleo

**PROPOSED ORDER ESTABLISHING A FAIR FUND, APPOINTING A TAX  
ADMINISTRATOR, AND AUTHORIZING THE PAYMENT OF TAXES AND THE  
RELATED FEES AND EXPENSES OF THE TAX ADMINISTRATOR FROM THE  
FAIR FUND WITHOUT FURTHER COURT ORDER**

The Court, having reviewed the Motion of Plaintiff Securities and Exchange Commission (“SEC”) and the Memorandum of Law in support of an order establishing a Fair Fund, appointing Heffler, Radetich & Saitta, LLP (“Heffler”) as a tax administrator (“Tax Administrator”), and authorizing the payment of taxes and the related fees and expenses of the Tax Administrator from the Fair Fund without further Court order (the “Motion”) and for good cause shown,

**IT IS HEREBY ORDERED:**

1. The Motion is GRANTED.
2. A Fair Fund is established pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002 [15 U.S.C. 7246(a)] for the \$556,067.02 paid by the Defendants pursuant to the Final Judgment (the “Fair Fund”). Any interest and earnings on the Fair Fund and any future funds collected pursuant to the Final Judgment will be added to the Fair Fund and distributed for the benefit of harmed investors.

3. Heffler is appointed Tax Administrator to execute all income tax reporting requirements, including the preparation and filing of tax returns, for the Fair Fund.

4. Heffler shall be designated the Tax Administrator of the Fair Fund, 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 Fair Fund, and (c) satisfying any information, reporting, or withholding requirements imposed on distributions from the Fair Fund. Upon request, the Tax Administrator shall provide copies of any filings to the SEC's counsel of record.

5. The Tax Administrator shall, at such times as the Tax Administrator deems necessary to fulfill the tax obligations of the Fair Fund, submit a request to the SEC's counsel of record for payment from the Fair Fund of any tax obligations of the Fair Fund.

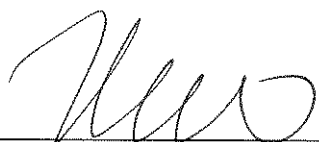
6. The Tax Administrator shall be entitled to charge reasonable fees for tax compliance services and related expenses in accordance with its agreement with the SEC for the Tax Year 2025. The Tax Administrator shall, at such times as the Tax Administrator deems appropriate, submit a request to the SEC's counsel of record for payment of fees and expenses from the Fair Fund.

7. The SEC is authorized to approve and arrange payment of all taxes owed by the Fair Fund and the fees and expenses of the Tax Administrator directly from the Fair Fund without

further approval of this Court. All payments for taxes and the fees and expenses of the Tax Administrator shall be reported to the Court in a final accounting.

**IT IS SO ORDERED.**

Dated: 3-12-26

  
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Madeline Cox Arleo  
United States District Judge