UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

Securities Exchange Act of 1934 Release No. 54405 / September 6, 2006

Administrative Proceeding File No. 3-12341

LAWRENCE EDELSON

In the Matter of

WEISS RESEARCH, INC., : Order Appointing MARTIN WEISS, AND : Tax Administrator

Respondents. :

By order dated February 14, 2006, the Commission issued the "Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds" ("Omnibus Order"), Rel. No. 34-53279A, authorizing the Secretary to issue orders during calendar year 2006 appointing, upon request by the Commission staff, Damasco and Associates ("Damasco"), a certified public accounting firm 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).

On August 25, 2006, 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.

Nancy M. Morris Secretary