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### **PRELIMINARY DETERMINATION OF THE CLAIMS REVIEW STAFF**

In response to the above-referenced Notice of Covered Action, the U.S. Securities and Exchange Commission received whistleblower award claims from the following individuals (collectively, the "Claimants"):

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(Claimant 3)  
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Pursuant to Section 21F of the Securities Exchange Act of 1934 (the "Exchange Act") and Rule 21F-10 promulgated thereunder, the Claims Review Staff has evaluated the above claims in accordance with the criteria set forth in Rules 21F-1 through 21F-17. The Claims Review Staff has preliminarily determined to recommend that the Commission

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The basis for this determination is as follows:

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### Claimant 3

Claimant 3 is not a “whistleblower” under Exchange Act Rule 21F-2(a)(1) because Claimant 3 did not provide information of a possible violation of the federal securities laws to the Commission. Claimant 3 admits that Claimant 3 provided information to the Internal Revenue Service (“IRS”), but not to the Commission. Furthermore, because Claimant 3 did not provide information of a possible violation of the federal securities law, Claimant 3 failed to provide information that led to the successful enforcement of the above-referenced Notice of Covered Action within the meaning of Section 21F(b)(1) of the Exchange Act and Rules 21F-3(a)(3) and 21F-4(c) thereunder because Claimant 3 did not:

- a. cause the Commission to (i) commence an examination, (ii) open or reopen an investigation, or (iii) inquire into different conduct as part of a current Commission examination or investigation under Rule 21F-4(c)(1) of the Exchange Act; or
- b. significantly contribute to the success of a Commission judicial or administrative enforcement action under Rule 21F-4(c)(2) of the Exchange Act.<sup>2</sup>

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<sup>2</sup> Enforcement staff responsible for the investigation that led to the Covered Action had no communications with, and did not receive any information from, Claimant 3 before or during the course of the investigation. Furthermore, Enforcement staff confirmed that they did not receive any information from the IRS before or during the course of the investigation relating in any way to the investigation. In any event, any information that Claimant 3 might have provided to the IRS, which the IRS in turn might have provided to the Commission, could not be the basis for an

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By: Claims Review Staff

Date: July 11, 2017

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award because the record is clear that Claimant 3 did not within 120-days thereafter submit the same information to the Commission in the form and manner required. *See* Exchange Act Rule 21F-4(b)(7).

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