

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 70554/September 30, 2013

WHISTLEBLOWER AWARD PROCEEDING
File No. 2013- 4

In the Matter of the Claim for Award

in connection with

Redacted

Redacted

Redacted

Notice of Covered Action Redacted

ORDER DETERMINING WHISTLEBLOWER AWARD CLAIM

On September 5, 2013, the Claims Review Staff issued a Preliminary Determination related to Notice of Covered Action Redacted (the “Covered Action”). The Preliminary Determination recommended that Claimant (the “Claimant”) receive a whistleblower award because the Claimant voluntarily provided original information to the Commission that led to the successful enforcement of the Covered Action pursuant to Section 21F(b)(1) of the Securities Exchange Act of 1934 (the “Exchange Act”), 15 U.S.C. § 78u-6(b)(1), and Rule 21F-3(a) thereunder, 17 C.F.R. § 240.21F-3(a). Further, the Claims Review Staff recommended that such award be set in the amount of Redacted, in total, of the monetary sanctions collected or to be collected in the Covered Action. In arriving at this recommendation, the Claims Review Staff considered the factors set forth in Rule 21F-6, 17 C.F.R. § 240.21F-6, in relation to the facts and circumstances of the Claimant’s application. The Claims Review Staff determined that the expected dollar amount of the Redacted award – which will exceed \$14 million in light of the monetary sanctions already collected – appropriately recognizes the significance of the information that the Claimant provided to the Commission, the assistance the Claimant provided in the Commission action, and the law enforcement interest in deterring violations by granting awards.

On September 6, 2013, the Claimant provided written notice to the Commission of the Claimant's decision not to contest the Preliminary Determination within the 60-day deadline set out in Rule 21F-10(e) under the Exchange Act, 17 C.F.R. § 240.21F-10(e), and, pursuant to Rule 21F-10(f) thereunder, 17 C.F.R. § 240.21F-10(f), the Preliminary Determination became the Proposed Final Determination of the Claims Review Staff.

Upon due consideration under Rule 21F-10(f) and (h), 17 C.F.R. § 240.21F-10(f) and (h), and for the reasons set forth in the Proposed Final Determination, it is hereby ORDERED that Claimant shall receive an award of Redacted of the monetary sanctions collected in this Covered Action, including any monetary sanctions collected after the date of this Order.

By the Commission.

Elizabeth M. Murphy
Secretary