

**FINAL ORDER – THIS PRELIMINARY SUMMARY DISPOSITION BECAME THE FINAL ORDER OF THE COMMISSION ON APRIL 19, 2026, PURSUANT TO RULE 21F-18(b)(4) OF THE SECURITIES EXCHANGE ACT OF 1934**

**Notice of Covered Action** [REDACTED]

**Reference Number:** 04192026

**PRELIMINARY SUMMARY DISPOSITION  
OF THE OFFICE OF THE WHISTLEBLOWER**

In response to the above-referenced Notice of Covered Action, the U.S. Securities and Exchange Commission received a whistleblower award claim from [REDACTED] (“Claimant”) for the above-referenced matter. Pursuant to Section 21F of the Securities Exchange Act of 1934 (the “Exchange Act”) and Rule 21F-10 promulgated thereunder, the Office of the Whistleblower (“OWB”) has evaluated the above claim in accordance with the criteria set forth in Rules 21F-1 through 21F-18 and has designated your award application for resolution through the summary disposition process.

OWB has preliminarily determined to recommend that the Commission deny the above award claim for the reasons stated below.<sup>1</sup>

Claimant submitted an untimely award application because Claimant failed to submit his/her claim for award to OWB within 90 days of the date of the posting of the above-referenced Notice of Covered Action, as required under Rule 21F-10(b) of the Exchange Act.<sup>2</sup>

In addition, the information provided by Claimant was never provided to or used by staff handling the Covered Action or underlying investigation, and those staff members otherwise had no contact with Claimant. Therefore, Claimant did not provide information that led to the successful enforcement of the above-referenced 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 the information provided did not: (1) 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

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<sup>1</sup> To the extent Claimant applied for an award in a related action, because Claimant is not eligible for an award in an SEC Covered Action, he/she is not eligible for an award in connection with any related action. *See* 15 U.S.C. § 78u-6(b); *Meisel v. SEC*, 97 4th 755, 757 (11th Cir. 2024) (claimant “does not qualify for an award based on any ‘related actions’ brought against [defendant], because the statute and regulations require that [claimant] qualify under the Covered Action as a prerequisite to bringing in any related actions, which he does not”).

<sup>2</sup> The deadline to file award claims for the Covered Action was [REDACTED]. Claimant’s award claim was received on [REDACTED], more than three months after the deadline. Claimant has not cited any evidence that would warrant exemptive relief under Section 36(a) of the Exchange Act or Exchange Act Rule 21F-8(a).

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(2) significantly contribute to the success of a Commission judicial or administrative enforcement action under Rule 21F-4(c)(2) of the Exchange Act.<sup>3</sup>

By: Office of the Whistleblower

Date: March 20, 2026

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<sup>3</sup>Enforcement staff responsible for the Covered Action do not recall receiving or reviewing Claimant's tip or communicating with him/her before or during the investigation that led to the Covered Action. The Commission's TCR System indicates that Claimant's TCR was designated for "No Further Action." Claimant provided no information that was used in or that contributed to the success of the Covered Action.