

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
SECURITIES EXCHANGE ACT OF 1934
Release No. 72652 / July 22, 2014
WHISTLEBLOWER AWARD PROCEEDING
File No. 2014-6

In the Matter of the Claim for Award

in connection with

Redacted

Redacted

Notice of Covered Action Redacted

ORDER DETERMINING WHISTLEBLOWER AWARD CLAIM

On April 7, 2014, the Claims Review Staff issued a Preliminary Determination related to Notice of Covered Action Redacted (the “Covered Action”). The Preliminary Determination recommended that Claimant #1, Claimant #2, and Claimant #3 each receive a whistleblower award because they 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 thirty percent (30%) in total, with fifteen percent (15%) to Claimant #1, ten percent (10%) to Claimant #2, and five percent (5%) to Claimant #3 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 Claimant #1, Claimant #2 and Claimant #3 applications.

On April 21, 2014 and April 28, 2014, Claimant #2 and Claimant #3 respectively, provided written notice to the Commission of their decisions not to contest the Preliminary Determination within the 60-day deadline set out in Rule 21F-10(e)

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promulgated under the Exchange Act, 17 C.F.R. § 240.21F-10(e). Claimant #1 failed to submit a timely response contesting the Preliminary Determination. Accordingly, pursuant to Rule 21F-10(f), 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 Preliminary Determination, it is hereby ORDERED that Claimant #1 shall receive fifteen percent (15%), Claimant #2 shall receive ten percent (10%), and Claimant #3 shall receive five percent (5%), respectively, for a total of thirty percent (30%), of the monetary sanctions collected in this Covered Action, including any monetary sanctions collected after the date of this Order.

By the Commission.

Kevin M. O'Neill
Deputy Secretary