

UNITED STATES OF AMERICA

before the

SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 89551 / August 13, 2020

WHISTLEBLOWER AWARD PROCEEDING

File No. 2020-26

In the Matter of the Claim for Award

in connection with

Redacted

Notice of Covered Action ^{Redacted}

ORDER DETERMINING WHISTLEBLOWER AWARD CLAIM

Pursuant to Section 21F of the Securities Exchange Act of 1934 (“Exchange Act”) and the rules thereunder, the Claims Review Staff (“CRS”) issued a Preliminary Determination recommending that the claims submitted by ^{Redacted} (“Claimant 1”) and ^{Redacted} (“Claimant 2”) (together, “Claimants”) in connection with the above-referenced Notice of Covered Action (“Covered Action”) be denied. Claimants filed timely written responses contesting the preliminary denials. For the reasons discussed below, we deny Claimants’ award claims.

I. Background

A. The Covered Action and Underlying Investigation

Redacted

(the “Company”)—a

Redacted

subsidiary, the Company

During that same period, through its ^{Redacted}
_{Redacted}

In approximately Redacted, the Company self-reported to the Commission potential Redacted violations Redacted. The Company also advised the Commission that it was initiating a review of its Redacted. In response to the Company's self-reporting, Enforcement staff opened an investigation on Redacted. On Redacted, the Company requested a meeting with the staff regarding the Company's discovery of potential Redacted. During that meeting, which occurred on Redacted, the Company disclosed (among other things) that as part of its internal investigation and Redacted, the Company had provided Redacted.

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After the Redacted meeting, the events detailed below occurred.

- On Redacted, the Commission received via email from Claimant 2 a tip about potential Redacted by the Company Redacted.²
- On Redacted, the Company provided the staff an extensive production of documents specifically relating to the Redacted that the Company had disclosed days earlier.
- On Redacted, Claimant 2's information was received by the lead attorney handling the Redacted investigation. The submission included:
 - allegations surrounding the Company's operations Redacted that were similar to the information the Company disclosed to the Enforcement staff during the Redacted meeting; and
 - allegations related to Redacted involving Redacted; notably, unlike the information related to Redacted, the information involving Redacted did not relate to the Redacted that the Company had offered (and that would ultimately be the focus of the Commission's charges against the Company involving Redacted).

¹ We adopt and incorporate herein the description of the Redacted meeting—including the disclosures made in it—in paragraph 14 of the supplemental declaration provided by the lead enforcement attorney on this matter.

² When such tips are received, it is the Commission's routine procedure that they are forwarded to and initially reviewed by the agency's Office of Market Intelligence for a determination as to whether further action should be taken on the tip and, if so, whether the tip should be referred to Enforcement staff for investigation or whether another action is appropriate.

- On ^{Redacted}, in a status meeting with Enforcement staff, the Company disclosed that it was looking at ^{Redacted}. Some of the specific information that the Company provided was similar to the information that the Enforcement team had learned the day before in the submission from Claimant 2 (but which did not become part of the Covered Action).

In ^{Redacted}, after several months of back and forth discussion with Claimant 2’s counsel about a potential interview and other matters, the Enforcement team interviewed Claimant 2.³ According to the primary Enforcement attorney leading the investigation, “none of the information that [the staff] learned from [Claimant 2] appreciably advanced [the staff’s] understanding of the potential [Company] misconduct that [the staff] w[as] investigating—*i.e.*, ^{Redacted} by [the Company’s] ^{Redacted} subsidiaries, and ^{Redacted} by [the Company’s] ^{Redacted} subsidiary.” Further, although Claimant 2 “did corroborate certain facts,” because the Company “itself had already disclosed most of these facts, [Claimant 2’s] corroboration was not useful to [the] investigation.” The record does not reveal any additional meaningful contacts with Claimant 2 after the interview, nor does Claimant 2 identify any.⁴

Although Claimant 2’s information generally proved unhelpful, the investigation itself continued to make headway. This is because, as had been the situation since the Company first self-reported, the Company continued to provide (often on a weekly basis) status updates and information to the Enforcement team through on-site presentations, phone calls, and document productions. Indeed, according to the primary enforcement attorney who led the investigation, the Company’s “assistance and cooperation with the Commission’s staff was robust and it demonstrated good [f]aith on the [C]ompany’s part” and thus the Enforcement staff had “the view that [they] could credit and rely upon the [C]ompany’s internal investigation to uncover relevant factual information and to report this to [them].” That official also explained that, “[a]s a result, the Enforcement staff relied *almost exclusively* on documents and information that [the Company] self-reported or produced in response to staff requests and or interviews of [the Company’s] employees in conducting the investigation and in reaching a settlement of the [Covered Action].”

³ Additionally, Claimant 2 made a supplemental submission that was received in ^{Redacted} by the Enforcement team investigating the Company.

⁴ Claimant 2’s response to the Preliminary Determination suggests that Claimant 2’s information must have been used by the Commission in the investigation and settlement because, Claimant 2 contends, the violations that Claimant 2 purportedly identified “overlap with specific information reflected in the SEC’s complaint against” the Company. Under the circumstances and based on our review of the record, we believe (contrary to Claimant 2’s view) that any overlap is due to the fact that the Company was undertaking a thorough internal investigation that revealed the violations and operated in good faith to report that information to the Enforcement staff.

In ^{Redacted}, Claimant 1 submitted information alleging that a competitor of the Company (“Competitor”) had engaged in misconduct ^{***} that was potentially similar to the Company’s own misconduct that it had been internally investigating and self-reporting since ^{Redacted}. Given that the submissions did not involve the Company, the submissions were not provided to the Enforcement staff investigating the Company; this is undisputed.⁵ Further, by the time that Claimant 1 made the ^{Redacted} submission, “the investigative stage of the matter was substantially concluded” and “[s]ettlement negotiations” with the Company were commencing.

On ^{Redacted} (“the Newspaper”) published an article regarding potential violations ^{***} by Competitor similar to those the Company had investigated and reported to the Commission. Claimant 1 contends that the Newspaper article was based (at least in part) on information that Claimant 1 had provided to the Newspaper and that the article caused “such a stir” that the Company would have learned of it and potentially responded by continuing its own internal investigation (and perhaps even expanding it). In fact, however, by ^{Redacted} the Company’s internal investigation had concluded and the “Staff’s efforts were mainly directed towards finalizing details related to the concluded investigation, and arriving at a settlement with [the Company].” Further, the primary Enforcement attorney handling the matter has stated that he is aware of nothing that might indicate the Newspaper article had any influence on the Company’s concluded internal investigation, nor did he learn about the article during “the investigation, prosecution, or settlement” of the Covered Action.

On ^{Redacted}, the Commission settled with the Company for violations of ^{***} ^{Redacted}. The Company was charged with ^{Redacted}

^{Redacted}. During that same period, ^{Redacted}, the Company was charged with ^{Redacted}

^{Redacted}. The Company was ordered to pay ^{Redacted}

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⁵ In Claimant 1’s written response to the Preliminary Determination, Claimant 1 states: “We do not take issue with the finding in the PD that no one from the SEC’s [Enforcement team investigating the Company] received the written tips that [Claimant 1] filed” with the agency.

B. The Whistleblower Award Proceedings

On ^{Redacted}, the Office of the Whistleblower posted the Notice of Covered Action on the Commission’s public website inviting interested individuals to submit whistleblower award applications within 90 days. Both Claimants filed timely whistleblower award claims.

On ^{Redacted}, the CRS issued Preliminary Determinations⁷ recommending that both Claimants’ award claims be denied. The Preliminary Determinations explained that the Claimants’ information did not lead to the successful enforcement of the 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. The Preliminary Determinations stated that Claimants’ information neither caused the Enforcement staff to open the investigation nor significantly contributed to the success of the Covered Action. Both Claimants timely submitted responses challenging the Preliminary Determinations.

II. Analysis

A. Claimant 1’s award application is denied because information provided by Claimant 1 did not “lead to” the success of the Covered Action.

Although Claimant 1 claims to have provided information that “led to” the success of the Covered Action, Claimant 1 does not contend that Claimant 1’s submissions satisfied any of the three components of the “led to” definition in Exchange Act Rule 21F-4(c).⁸ Instead, Claimant 1 contends that information from Claimant 1 still “led to” the success of the action if—as a result of the purported “stir” that followed the ^{Redacted} Newspaper article based on information provided by Claimant 1—either the Company, the Commission, ^{Redacted} “inquire[d] into

⁷ See Exchange Act Rule 21F-10(d), 17 C.F.R. § 240.21F-10(d).

⁸ Generally speaking, Exchange Act Rule 21F-4(c) provides that information will be deemed to have “led to the successful enforcement of” an action where a person provides: (1) “sufficiently specific, credible, and timely [original information to the Commission] to cause the staff to commence an examination, open an investigation, reopen an investigation [that has been closed] . . . , or to inquire concerning different conduct as part of a current examination or investigation,” and the action is “based in whole or in part on conduct that was the subject of your original information”; (2) original information in connection with misconduct that is already under investigation or examination and that “submission significantly contributed to the success of the action”; and (3) information to specified reporting authorities within an entity, and the entity subsequently provides that information to the Commission (along with additional information the entity may have uncovered as a result of the tip) and the information the entity reports otherwise satisfies (1) or (2) above. Claimant 1’s response to the Preliminary Determination concedes that Claimant 1’s submissions to the Commission did not lead to the success of the Covered Action.

different transactions, conduct, or areas as part of the existing investigation resulting in an SEC proceeding based in part on the information gathered or explored during that inquiry.”⁹

We disagree with Claimant 1’s contention that the “led to” requirement is satisfied here. *First*, Exchange Act Rule 21F-4(c) provides the only mechanisms by which a claimant can satisfy the “led to” requirement. If (as is the case here) a claimant does not fall within any of the three circumstances identified in the rule, then he or she is not entitled to an award. Claimant 1 disagrees, arguing that the language in Rule 21F-4(c)—unlike the language in another whistleblower rule—does not unambiguously state that the three components of the definition are the only mechanisms by which a claimant can establish the “led to” requirement. Although Rule 21F-4(c) does not expressly state that the three components are the only way to establish “led to,” it has been the Commission’s consistent practice for almost a decade now to apply the rule in this manner.¹⁰ When the Commission has considered whether a claimant provided information that “led to” a successful covered action, the Commission has looked only to the definition in Rule 21F-4(c). Moreover, when the Commission adopted the Exchange Act 21F-4(c)’s “led to” requirement, the Commission explained that Rule 21F-4(c) defines “‘Information that Leads to Successful Enforcement’ such that a whistleblower is *only entitled to an award if one of three general standards is satisfied.*”¹¹ Further, we conclude as a policy matter that expanding the definition of what it means to provide “information that led to the successful enforcement of a judicial or administrative action” beyond the three circumstances listed in Rule 21F-4(c) would risk introducing speculative and complex causal chains that would be difficult and impracticable in many instances for the Commission to investigate and evaluate.¹² We also

⁹ Claimant 1 objects that the complete WB-APP, including Claimant 1’s TCR submissions and the Newspaper article, were not included in the materials submitted to the CRS at the preliminary determinations stage. We find this point moot, however, as the entire WB-APP, including the Newspaper article and all other materials submitted in the WB-APP by Claimant 1 were provided to the CRS as part of the reconsideration. Further, in any matter where the Commission determines to consider a proposed award recommendation, *see* Exchange Act Rule 21F-10(h), the full record that was provided to the CRS is available to the Commission.

¹⁰ *In the Matter of the Claims for Award*, 2018 WL 1378788, at *4 (March 19, 2018) (declining to adopt a “more flexible” understanding of “led to” than is provided for in Rule 21F-4(c) and explaining that “the ‘led to’ requirement was carefully tailored as part of the Commission’s promulgation of the whistleblower program rules to provide a uniform standard that would apply to all claimants and thus we do not believe that adopting a more relaxed standard for this matter would be appropriate.”).

¹¹ 76 Fed. Reg. 34300, 34357 (June 13, 2011). *See also* 75 Fed. Reg. 70487, 70497 (Nov. 17, 2010) (“Proposed Rule 21F-4(c) defines when original information ‘led to successful enforcement.’”). At no point during the rulemaking did the Commission suggest that there would be residual or catch-all authority for the Commission to consider information to have “led to” the success of an action beyond the three prongs of the “led to” definition set forth in Rule 21F-4(c).

¹² Claimant 1 appears to suggest that Congress would have wanted to include Claimant 1’s “led to” theory within the scope of the whistleblower program. But Claimant 1 identifies nothing to support this. Further, Congress left it to the Commission to define “led to” (or any other terms the agency determined to define) by granting the agency broad rulemaking power, the Commission used that authority in promulgating Rule 21F-4(c), and nothing in the

believe that limiting the “led to” requirement to the three standards specified in Rule 21F-4(c) sends a clear signal to all potential whistleblowers of what is expected of them in order to potentially qualify for an award, and after 10 years of experience with the program we do not find it necessary in order to produce quality tips from whistleblowers to go beyond these three standards to allow ad-hoc reporting pathways (especially given the attendant burdens discussed above that could be placed on the program).

Second, even if the “led to” requirement could be satisfied in some limited instances by alternative circumstances not specified in Rule 21F-4(c), the pathway that Claimant 1 posits would not qualify. The fact that the Newspaper article and Claimant 1’s alleged contributions did not involve any of the misconduct by the Company alone would be fatal. Moreover, the purported causal chain underlying Claimant 1’s “led to” theory would require us to determine, among other things, the degree to which Claimant 1 contributed to the Newspaper article relative to other sources upon which the article may have been based; whether responsible officials at the Company handling the internal investigation in fact learned of the article, and, if so, what action they took; and whether any such action might have resulted in information that materially impacted the resolution of the Covered Action.¹³ As the three circumstances specified in Rule 21F-4(c) reveal, a much closer connection is required between the allegations a claimant may advance and the misconduct that the Commission establishes in a covered action.¹⁴

Accordingly, Claimant 1’s award application is denied.¹⁵

adopting release that accompanied the rules or in the text of the provision suggests that there could be scenarios not specified in Rule 21F-4(c) that might satisfy the “led to” requirement.

¹³ This chain of uncertainties demonstrates why, in our view, Rule 21F-4(c)’s provisions require a tighter causal connection between the actions of a claimant and the success of a covered action, and why it is appropriate as a policy and programmatic matter to treat Rule 21F-4(c)’s provisions as the exclusive mechanisms for establishing the “led to” requirement.

¹⁴ A critical common thread linking the three mechanisms set forth in Rule 21F-4(c) is that they turn on the *Commission’s* receipt and use of the information at issue, thereby avoiding the kind of speculation involving outside actors that Claimant 1 would have us undertake. And this common thread is consistent with the whistleblower program’s “core objective,” which as the Supreme Court has explained is “to motivate people who know of securities law violations to tell the SEC[.]” *Digital Realty Trust, Inc. v. Somers*, 138 S.Ct. 767, 777 (2018).

¹⁵ It should be noted that even if we were to accept Claimant 1’s novel “led to” theory, we would still deny Claimant 1 an award given facts as revealed in the record (including the supplemental declaration by the primary Enforcement attorney leading the investigation). As the record demonstrates, the investigation of the Company was essentially concluded by the time the Newspaper article appeared in Redacted. The Company had been self-reporting on an almost weekly basis since Redacted and by Redacted settlement discussions were already underway. Further, there is no indication that the Company, the Commission’s staff, or any other agency took additional or new investigatory steps in response to the Newspaper article, or that new misconduct that was relevant to the settlement of the Covered Action was uncovered.

B. Claimant 2’s award application is also denied because Claimant 2 did not “lead to” the success of the Covered Action.

Like Claimant 1, Claimant 2 did not provide information that “led to” the success of the Covered Action as defined in Exchange Act Rule 21F-4(c). In reaching this conclusion, we credit the explanation of the primary Enforcement attorney handling the matter as we find the attorney’s explanation logical, coherent, and consistent with the Commission’s experience in other *** matters. *** has declared under penalty of perjury that “the Enforcement staff relied almost exclusively on documents and information that [the Company] self-reported or produced in response to staff requests and or interviews of [the Company’s] employees in conducting the investigation and in reaching a settlement of the [Covered Action].” This staff attorney’s declaration also explained that “the information provided by [Claimant 2] was not used either to advance the investigation or to shape the settlement, and [Claimant 2’s] information did not otherwise contribute to the successful conclusion of the [Covered Action].”¹⁶

Claimant 2 raises an assortment of arguments in an effort to demonstrate that Claimant 2 provided information that “led to” the success of the Covered Action, none of which is persuasive. Because the Company was making nearly weekly “robust” disclosures to the staff, we credit the staff declarations that the investigative team relied almost entirely on the Company’s self reporting and we reject Claimant 2’s arguments that it was necessary for the staff to detail what information provided by Claimant 2 was or was not redundant, and to detail exactly when specific information was disclosed. We do not need to engage in close consideration of whether any information provided by Claimant 2 significantly contributed to the Covered Action or otherwise “led to” its success because Claimant 2’s information was not used at all to advance the investigation.¹⁷

For the same reason, contrary to Claimant 2’s argument, it is unnecessary to consider whether Claimant 2 might have been the “original source” (as that term is defined in Exchange Act Rule 21F-(b)(6)) of information that either the Company had not already provided or that materially added to information the staff had previously received from the Company. Because

¹⁶ The primary Enforcement attorney has prepared a supplemental declaration that provides additional detail regarding the timing of events between Claimant 2’s first submission at the end of Redacted and the staff’s interview of Claimant 2 in Redacted. This supplemental declaration further supports our determination that Claimant 2 did not “lead to” the success of the Covered Action.

¹⁷ Claimant 2 contends that in Redacted, the Commission staff requested that Claimant 2 share Claimant 2’s submission with *** and that the Enforcement staff would not have made this request if the Commission already had the information independently from the Company. Although we find it unnecessary that the staff declaration catalogue what information provided by Claimant 2 was redundant, we do think it appropriate to address this limited factual issue. In light of Exhibit M to Claimant 2’s written response to the Preliminary Determination, we find that the staff did not request that Claimant 2 disclose information *** and find persuasive the explanation of events connected with the provision of information *** as explained in the supplemental staff declaration of the primary Enforcement attorney handling the investigation.

the record is clear that the staff did not actually use any of Claimant 2's information, even if Claimant 2 provided some information before or in addition to the information received from the Company, Claimant 2's whistleblower tips could not have led to the success of the enforcement action.¹⁸

Claimant 2's assertion that neither the statute nor the regulations disqualify an individual from obtaining an award merely because a defendant self reports is correct but irrelevant. The relevant issue is whether the whistleblower provided information that "led to" the success of the covered action, and here the record convincingly demonstrates that Claimant 2 did not do so because the Enforcement staff relied almost entirely upon the Company's self disclosures both during the investigation and the settlement phases of the matter.¹⁹ So while a whistleblower could provide information that the Commission uses to open or significantly advance an investigation (and for which a whistleblower might subsequently receive an award)—even where the company itself is behaving in good faith and making robust and timely disclosures to the Commission about the wrongdoing that it is uncovering during an internal investigation—that is not the situation here.²⁰

Claimant 2 erroneously asserts that an award is being denied because Claimant 2 failed to "provide information that would not otherwise have been obtained" from the Company. That standard was proposed but not adopted by the Commission as part of the 2011 whistleblower

¹⁸ Claimant 2's argument misunderstands the "original source" rule. Under the provision of the Exchange Act that governs the whistleblower program, as well as our rules thereunder, a claimant's status as the "original source" of information only establishes (assuming other requirements are satisfied) that the claimant may be credited with having provided "original information," which is itself only one of the criteria that must be satisfied in order to be entitled to a whistleblower award. *See* 15 U.S.C. § 78u-6(a)(3)(B); 17 C.F.R. § 240.21F-4(b)(1)(ii) and 4(b)(5)-(6). Other award requirements—including that the information led to the success of the covered action, which is the requirement at issue here—must independently be satisfied. *See Securities Whistleblower Incentives and Protections*, 76 Fed. Reg. 34,300, 34,321 n.187 (June 13, 2011) (original source of information "must still satisfy all of the other requirements of Section 21F and of [the whistleblower] rules, including that the information was submitted voluntarily, it led to a successful Commission enforcement action or related action, and [the claimant] is not ineligible for an award").

¹⁹ *See, e.g., Order Determining Whistleblower Award Claim*, Release No. 34-84503 (Oct. 30, 2018) (denying award where, given the extensive information the staff had already received through self-reporting disclosures, the staff determined that the Claimant's information did not warrant additional investigation).

²⁰ Claimant 2 contends that that delays within the Commission prevented Claimant 2's tip (and certain supplemental attachments) from expeditiously reaching the appropriate Enforcement staff, and argues that Claimant 2 should not be deprived of an award because of the delay. As an initial matter, the delays at issue were relatively short and not unreasonable under the circumstances. That said, we find no evidence that the delays are relevant to the award determination because (1) Enforcement staff was already relying on the Company's routine disclosures when Claimant 2 came forward and it appears unlikely that any delays would have altered this reality, and (2) to the extent that Claimant 2 is arguing that the Commission should make an award to Claimant 2 because of any delays, that is not permitted by or consistent with our whistleblower program rules, and Claimant 2 has not demonstrated the type of compelling situation that might warrant consideration of any type of waiver under the circumstances.

program rules.²¹ In any case, Claimant 2's application is being denied *not* because the agency relied on Claimant 2's information yet determined that it would have otherwise uncovered that information; rather, Claimant 2's application is being denied because the agency (as a factual matter) did not rely upon Claimant 2's information to open or significantly advance the investigation and instead relied almost exclusively upon the Company's regular disclosures to the Enforcement staff.²²

And contrary to Claimant 2's final argument, we do not find that Claimant 2's ability to corroborate certain facts during the ^{Redacted} staff interview "led to" the success of the investigation.²³ The Enforcement staff declaration that was provided to Claimant 2 in connection with Claimant 2's challenge to the Preliminary Determination explains that the Claimant 2's information at the ^{Redacted} interview did not appreciably advance the staff's understanding of the misconduct under investigation because the Company itself had already disclosed most of these facts. ²⁴ In addition, the staff determined not to pursue certain other information that Claimant 2 provided at this meeting (which the Company had also disclosed) because there was no apparent "*illegal* conduct" involved. (Emphasis in original). Claimant 2's response does not seriously attempt to challenge these factual assertions and, in any event, we credit the Enforcement staff declaration on this point given that the Enforcement staff has

²¹ See 76 Fed. Reg. 34,300, 34,325 (June 13, 2011).

²² Claimant 2 did not argue that Claimant 2's information led to successful enforcement under Exchange Act Rule 21F-4(c)(3) and at this juncture any such argument is waived. Additionally, we find that Claimant 2's claim would fail even if we were to apply Rule 21F-4(c)(3). Two of the internal reports that Claimant 2 claims to have made *** occurred more than 120 days before Claimant 2's first submission to the Commission. A third report *** was not made to an individual covered by Rule 21F-4(c)(3) and the information that the company later provided to the Commission about the conduct in question did not lead to successful enforcement because that conduct was not included as part of the Covered Action.

²³ Claimant 2 contends that the Enforcement staff declaration erroneously states that the Enforcement staff interviewed Claimant 2 because of counsel's overtures. Regardless of who initiated Claimant 2's interview, we find that the record as a whole supports the conclusion that Claimant 2's information did not "lead to" the success of the action. Further, we note that merely because staff may determine to interview a witness, this in our experience by no means indicates that the information the individual has already provided leading up to the interview, or provides during the interview, will lead to the success of the matter. Indeed, as the supplemental Enforcement staff declaration explains, "[s]taff routinely interview witnesses who do not provide relevant, salient or new information that advance our investigations."

²⁴ Information from a whistleblower that merely corroborates information already known to the Commission ordinarily does not qualify for an award for the independent reason that it fails the requirement of being "original" information. 15 U.S.C. § 21F(a)(3)(B). To be sure, there may be occasions where a whistleblower provides significant additional original information that assists the Commission in successfully pursuing a covered action by strengthening the case against a defendant or respondent. But in particular when the defendant or respondent itself has come forward with complete information about the wrongdoing, the receipt of essentially the same or generally similar information from a whistleblower is less likely to be useful because the defendant or respondent has essentially admitted the wrongdoing. That said, if a whistleblower comes forward with original information that reveals wrongdoing beyond or different than what the defendant or respondent has disclosed, this information may well serve as the basis for an award if it leads to the success of a covered action.

explained both (i) that settlement discussions were already underway when the interview occurred and (ii) the investigative stage of the matter was substantially concluded by ^{Redacted}.

Accordingly, Claimant 2's award application is denied.

III. CONCLUSION

For the foregoing reasons, it is ORDERED that the whistleblower award claims from Claimant 1 and Claimant 2 be, and hereby are, denied.

By the Commission.

Vanessa A. Countryman
Secretary