

**FINAL ORDER – THIS PRELIMINARY DETERMINATION BECAME THE FINAL ORDER  
OF THE COMMISSION ON NOVEMBER 30, 2015  
PURSUANT TO RULE 21F-10(f) OF THE EXCHANGE ACT**

*In the Matter of Goldman Sachs & Co.*, File No. 3-15048 (Sept. 27, 2012)  
Notice of Covered Action 2012-104

*In the Matter of Goldman Sachs & Co.*, File No. 3-14845 (Apr. 12, 2012)  
Notice of Covered Action 2012-53

**PRELIMINARY DETERMINATION OF THE CLAIMS REVIEW STAFF**

In response to the above-referenced Notices of Covered Action,<sup>1</sup> the U.S. Securities and Exchange Commission received one whistleblower award claim from Claimant (“Claimant”).

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 deny the award claims. The basis for this determination is as follows:

Claimant failed to submit the claims for award within ninety (90) days of the above-referenced Notices of Covered Action, as required under Rule 21F-10(a) of the Exchange Act. Furthermore, Claimant has failed to demonstrate that the Commission should waive, in its discretion, the filing deadline based on “extraordinary circumstances,” as provided under Rule 21F-8(a) of the Exchange Act.<sup>2</sup>

By: Claims Review Staff

Date: September 30, 2015

---

<sup>1</sup> On the first page of the Form WB-APP, Claimant identifies NoCA 2012-104 as the covered action for which Claimant is applying. However, on the last page of the application, Claimant discusses a different action, *In the Matter of Goldman Sachs & Co.*, File No. 3-14845 (Apr. 12, 2012), which was posted as NoCA 2012-53. Regardless of whether Claimant meant to apply for NoCA 2012-53 or 2012-104, the application is untimely.

<sup>2</sup> See Final Order, Whistleblower Award Proceeding, File No. 2014-4 (May 16, 2014); cf. *In the Matter of the Application of PennMont Securities et al.*, SEC Rel. No. 61967, Release No. 34-61967, 2010 WL 1638720 (April 23, 2010), *aff’d PennMont Securities et al. v. SEC*, 2011 WL 658560 (3d Cir. 2011).