ORDER DETERMINING WHISTLEBLOWER AWARD CLAIM

The Claims Review Staff ("CRS") issued a Preliminary Determination recommending that ("Claimant") receive a whistleblower award of over $3 million, which represents percent (***%) of monetary sanctions collected in the above-referenced Covered Action (the "Covered Action").1 Claimant provided written notice of Claimant’s decision not to contest the Preliminary Determination. The recommendation of the CRS is adopted.

The record demonstrates that 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 Exchange Act and Rule 21F-3(a).2

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1 We find that another enforcement action, arose out of the same nucleus of operative facts as the Covered Action, and should be treated as part of the Covered Action for award purposes under Exchange Act Rule 21F-4(d)(1).

The record reflects that Claimant, an insider, raised concerns internally, and thereafter submitted a detailed tip that prompted the opening of the investigation, met with the Enforcement staff multiple times, identified key witnesses and documents, and provided supplemental information during the investigation.

Accordingly, it is hereby ORDERED that Claimant shall receive an award of **Redacted** percent (*** %) of the monetary sanctions collected in the Covered Action.

By the Commission.

Jill M. Peterson
Assistant Secretary