

**FINAL ORDER – THIS PRELIMINARY DETERMINATION BECAME THE  
FINAL ORDER OF THE COMMISSION ON FEBRUARY 11, 2019 PURSUANT  
TO RULE 21F-10(f) OF THE SECURITIES EXCHANGE ACT OF 1934**

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**PRELIMINARY DETERMINATION OF THE CLAIMS REVIEW STAFF**

In response to the above-referenced Notices of Covered Actions, the U.S. Securities and Exchange Commission received whistleblower award claims from <sup>Redacted</sup> (“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 above award claims. The basis for this determination is as follows.

First, Claimant was not a “whistleblower” during the relevant period under Exchange Act Rule 21F-2(a)(1). To qualify as a whistleblower, an individual must provide the Commission with information relating to a possible securities law violation pursuant to the procedures set forth in Exchange Act Rule 21F-9(a), which Claimant did not do. Specifically, Claimant did not submit Claimant’s information by mailing or faxing a Form TCR to the Office of the Whistleblower or through the Commission’s on-line system at any time *before* the qualifying final judgments or orders were issued in the above-listed matters.<sup>1</sup>

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<sup>1</sup> Claimant submitted a Form TCR via fax to the Office of the Whistleblower on <sup>Redacted</sup>, alleging that an unidentified “Department of Human Resources” “violated the Estate & Gift Tax laws.” Claimant also submitted an on-line tip on <sup>Redacted</sup> containing similar allegations. Claimant’s submissions were provided *after* the issuance of the qualifying final judgments or orders in each of the Covered Actions for which Claimant applied for an award.

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Second, Claimant's information did not lead to the success of any of the above-referenced Covered Actions within the meaning of Exchange Act Rule 21F-4(c). Claimant's tips on their face do not appear to allege a possible violation of the federal securities laws and were submitted after the entry of the qualifying final judgments and orders in the Covered Actions, and as such, could have had no effect on the success of those enforcement actions, and were not forwarded to Enforcement staff in connection with any matter.

By: Claims Review Staff

Date: December 12, 2018