

## Instructions

Thank you for providing us with information about a possible violation of the federal securities laws. In the form below, we will ask you about the nature of your tip, complaint, or referral, the persons or entities involved, the investment products involved, and your contact information.

## About the SEC's Whistleblower Program

The Dodd-Frank Wall Street Reform and Consumer Protection Act authorizes the SEC to pay awards, subject to certain limitations and conditions, to individuals who provide us with original information about violations of the federal securities laws. The program also provides anti-retaliation protections for whistleblowers, and enhanced confidentiality protections for information that could reasonably identify a person as a whistleblower. **Becoming a whistleblower creates legal protections for you, but it also imposes certain procedural obligations on you. For more information about your rights and obligations as a whistleblower, please visit [www.sec.gov/whistleblower](http://www.sec.gov/whistleblower).**

You are encouraged to submit your information online by filling out the online complaint form. If you would like to be considered for a whistleblower award, you will be required to make a declaration. **If you would like to file anonymously as a whistleblower, an attorney must complete this form on your behalf.**

If you prefer to submit your information in hard copy, you may print out Form-TCR and submit it:

- **By mail:** to the Office of the Whistleblower, SEC, 100 F Street, NE, Mail Stop 5971, Washington, DC 20549; or
- **By fax:** to the Office of the Whistleblower (703) 813-9322.

## What is your complaint about?

Please select the option that best describes your complaint. [31]

- Fraudulent investment scheme, such as a Ponzi scheme or the promise of high-yield returns

Please select the specific category that best describes your complaint. [32]

- Affinity fraud  
 High-yield investment  
 Ponzi / pyramid scheme  
 Other \*

Please provide more information. [161]

If a return on investment of any amount was guaranteed, what percentage was guaranteed? [33]

- [ % ] Enter Percentage       Unknown

Enter Percentage % (Enter whole numbers) [173]

If you are alleging offering fraud, how was the offer made? [34]

- Non-personal message (radio, television, periodical, tout sheet, website)  
 Personal message (email, voicemail, phone call)  
 Private placement documents  
 Public filing made with other agency  
 Public filing with the SEC  
 Unknown  
 Other

For Other, please specify [156]

- Unregistered securities offering  
 General trading practices or pricing issues

Please select the specific category that best describes your complaint. [32]

- After hours trading  
 Algorithmic trading/high frequency trading  
 Bankrupt companies, trading in  
 Front running  
 Market Maker activities  
 Pricing information: inaccurate quotes/pricing information  
 Trade execution  
 Other

Please provide more information. [179]

Manipulation of a security

**Please select the specific category that best describes your complaint. [32]**

- Abusive naked short selling
- Orchestrating trading by multiple parties
- Pump and dump scheme
- Suspicious end of day trading
- Wash sales
- Other

Please provide more information. [178]

Insider trading

**Please select the specific category that best describes your complaint. [32]**

- Close relationship to company
- Corporate insider
- Outsider who received information improperly

Material misstatement or omission in a company's public filings or financial statements, or a failure to file

**Please select the specific category that best describes your complaint. [32]**

- Audit
- Conflicts of interest by management
- Corporate governance
- Executive compensation
- Failure to file reports
- Failure to notify shareholders of corporate events
- False/misleading financial statements
- False/misleading offering documents
- False/misleading press release
- False/misleading proxy materials
- Going private transactions
- Internal Controls/Books and Records
- Mergers and acquisitions
- Proxy materials/prospectus
- Reverse stock splits
- Selective disclosure - Regulation FD
- Shareholder proposals
- Tender offers

Municipal securities transactions or public pension plans

**Please select the specific category that best describes your complaint. [32]**

- Failure to file required documents
- False/misleading information in official statement documents

- Kickbacks or improper payments to municipal issuers
- Kickbacks or improper payments to pension associates
- Other

Please provide more information. [195]

- Specific market event or condition
- Bribery of, or improper payments to, foreign officials (Foreign Corrupt Practices Act Violations)

**Please select the specific category that best describes your complaint. [32]**

- Bribery of foreign officials
- Bribery of foreign officials and Internal Controls/Books and Records Deficiencies
- Conduct in sanctioned countries
- Disclosure violations arising from bribery of foreign officials
- Disclosure violations arising from prohibited conduct in sanctioned countries
- Internal Controls/Books and Records Deficiencies
- Other

**\* In your own words, describe the conduct or situation you are complaining about. [172]**

**Are you having or have you had difficulty getting access to your funds or securities? [35]**

- Yes       No       Unknown

**Did you suffer a loss? [196]**

- Yes       No

**Enter amount of loss to nearest dollar without characters (e.g., 15000, not \$15,000.00). [174]**

**When did you become aware of the conduct? (mm/dd/yyyy) [38]**

**When did the conduct begin? (mm/dd/yyyy) [39]**

**Is the conduct ongoing? [40]**

- Yes       No       Unknown

**When did the conduct stop? (mm/dd/yyyy) [41]**

**Has the individual or firm acknowledged the conduct? [42]**

- Yes       No       Unknown

**How did you learn about the conduct? You may select more than one answer.[43]**

- Account statements  
 Broker-dealer records  
 Conversations  
 Internal business documents  
 Publicly available information  
 SEC filings  
 Social media (e.g., Facebook, Twitter, blogs, chat rooms, and electronic communities of interest)  
 Stock tip sheet or newsletter

**Have you taken any action regarding your complaint? You may select more than one answer.[44]**

- Complained to firm  
 Complained to other regulator  
 Complained to SEC  
 Complained to law enforcement  
 Complained to other  
 Legal action  
 Mediation  
 Arbitration  
 Other  
 None

**Provide details. [198]**



## Who are you complaining about?

Instructions

Please provide information about each person or firm you are complaining about.

**Are you complaining about a person or a firm? [4]**

Person       Firm

**If Person selected:**

**Select the title that best describes the person or firm that you are complaining about. [5]**

- Accountant
- Analyst Research
- Attorney
- Auditor
- Broker
- Compliance officer
- Employee
- Executive officer or director
- Financial planner
- Fund manager
- Investment adviser representative
- Receiver
- Stock promoter
- Trustee
- Unknown
- Other

For Other Person, please specify. [176]

**Where is the person that you are complaining about employed? [25]**

**Are you or were you associated with the person or firm when the alleged conduct occurred? [29]**

Yes       No       Unknown

**How are you or were you associated with the person or firm you are complaining about? [30]**

**Person's Title [163]**

Mr

Mrs

Ms

**First Name [8]**

**Middle Name [9]**

**Last Name [10]**

**Street Address [11]**

**Address (Continued) [12]**

**Zip / Postal Code [15]**

**City [13]**

**State / Province [14]**

**Country [16]**

**Home Phone [19]**

**Work Phone [20]**

**Mobile Phone [21]**

**Other Phone [22]**

**Email Address [23]**

**Website [24]**

**If Firm selected:**

**Select the title that best describes the person or firm that you are complaining about. [5]**

- Accounting Firm
- Bank
- Brokerage Firm/Broker-Dealer
- Clearing Agency
- Exchange
- Financial Planner
- Insurance Company
- Investment Adviser
- Investment Company
- IRA or 401(k) custodian/administrator
- Municipal Advisor
- Municipal Securities Dealer
- Mutual fund
- Newsletter company/investment publication companies

- Other Regulatory and Self Regulatory Organizations
- Private fund company (including hedge fund, private equity fund, venture capital fund or real estate fund)
- Private/Closely Held Company
- Publicly held company
- Transfer agent/paying agent/registrar
- Underwriter
- Unknown
- Other

**For Other Firm, please specify.[177]**

**Are you or were you associated with the person or firm when the alleged conduct occurred? [29]**

- Yes       No       Unknown

**How are you or were you associated with the person or firm you are complaining about? [30]**

**Identifier Type [26]**

- Ticker Symbol       CIK       CRD       Unknown

**Ticker Symbol [27]**

**CIK [28]**

**Enter CRD Number [539]**

**Are you a current or former Employee, Officer, Partner, or Employee Director of any entity you are complaining about? [300]**

- Yes       No

**If Yes, Check all that apply. [301]**

- Employee
- Officer
- Partner
- Employee Director

**Are you a current or former Non-Employee Director, Consultant, Contractor or Trustee of any entity you are complaining about? [310]**

- Yes
- No

**If Yes, Check all that apply. [311]**

- Non-Employee Director
- Consultant
- Contractor
- Trustee

**Firm Name [7]**

**Street Address [11]**

**Address (Continued) [12]**

**Zip / Postal Code [15]**

**City [13]**

**State / Province [14]**

**Country [16]**

**Home Phone [19]**

**Work Phone [20]**

**Mobile Phone [21]**

**Other Phone [22]**

**Email Address [23]**

**Website [24]**

**If the complaint is about an entity or person who has custody or control of your investments, have you had difficulty contacting that entity or person? [36]**

Yes       No       Unknown

## Which investment products are involved?

### Instructions

From the list below, please select the product involved in your complaint. If you know the ticker symbol or the name of the product, enter it in the spaces provided. **Select the type of product involved in your complaint. [182]**

Annuities and insurance products

**Please select the category that best describes the security product. [183]**

- Equity-indexed annuities
- Fixed annuities
- Variable annuities
- Viaticals and life settlements
- Other insurance products (not annuities)

For other insurance products (not annuities), please provide more information. [184]

Banking and consumer finance products

**Please select the category that best describes the security product. [183]**

- Certificates of deposit
- Credit cards
- Reverse mortgages
- Subprime mortgages
- Traditional Mortgages
- Other banking and consumer finance products

For other banking and consumer finance products, please provide more information. [185]

Commodities

**Please select the category that best describes the security product. [183]**

- Coins and precious metals
- Currency transactions
- Futures
- Other commodities

For other commodities, please provide more information. [187]

Debt securities (e.g., corporate bonds, municipal bonds)

**Please select the category that best describes the security product. [183]**

- Auction rate securities
- High-yield and junk bonds

- Investment-grade bonds
- Municipal bonds
- Promissory notes
- Structured note products
- Treasury bonds and other U.S. government securities
- Other debt securities

For other debt securities, please provide more information. [188]

- Derivatives (e.g., futures, options, swaps)

**Please select the category that best describes the security product. [183]**

- Collateralized debt obligations and other pooled securities
- Credit default swaps or other related agreements
- Mortgage-backed securities
- Options (calls and puts)
- Other asset-backed securities

For other asset-backed securities, please provide more information. [756]

- Other derivatives

For other derivatives, please provide more information. [189]

- Equities (e.g., common stock, preferred stock)

**Please select the category that best describes the security product. [183]**

- American Depositary Receipts
- Common stock (exchange-traded stock)
- Common stock (traded over-the-counter, including microcap and penny stock)
- Convertible securities
- Preferred shares
- Rights and warrants
- Unregistered stock
- Other equities

For other equities, please provide more information. [190]

- Funds (e.g., ETFs, mutual funds, private equity funds, hedge funds)

**Please select the category that best describes the security product. [183]**

- 529 plans
- Exchange-traded funds
- Hedge funds
- Money-market funds
- Mutual funds
- Unit investment trusts
- Other funds

For other funds, please provide more information. [191]

- Real Estate

**Please select the category that best describes the security product. [183]**

- Real estate investment trusts
- Real estate purchases and sales
- Tax-structured real estate transactions (1031 exchanges)
- Other real estate investments

For other real estate investments, please provide more information. [192]

- Retirement accounts and products

**Please select the category that best describes the security product. [183]**

- 401(k) plans
- Individual retirement accounts
- Public pensions
- Other retirement plans

For other retirement plans, please provide more information. [193]

- Other

**Please select the category that best describes the security product. [183]**

- Exempt securities offerings
- Franchises and similar business ventures
- High-yield investment programs
- Partnership investments
- Prime bank securities
- Unknown
- Wrap accounts and separately managed accounts

Other

For other, please provide more information. [194]

**Enter the ticker symbol, if known. [155]**

**Enter the product name(s). [67]**

## About you

### Instructions

The next question asks you whether you are filing this tip under the SEC's Whistleblower Program. Under the SEC's Whistleblower Program:

- You may be entitled to receive a whistleblower award. The SEC makes monetary awards to eligible individuals who voluntarily provide original information that leads to successful SEC enforcement actions resulting in monetary sanctions over \$1 million and successful related actions. Amounts awarded are between 10-30% of amounts collected in the action.
- You are entitled to enhanced confidentiality protections. Although the SEC treats all tips, complaints and referrals as confidential and non-public (and does not disclose such information to third parties, except in limited circumstances authorized by statute, rule, or other provisions of law), the SEC's Whistleblower Program provides additional confidentiality protections, consistent with the limitations and exceptions on disclosure of information that could reasonably be expected to reveal the identity of a whistleblower set forth in Section 21F(h)(2) of the Securities Exchange Act of 1934 and Rule 21F-7 of the SEC's Whistleblower Rules.

You must indicate "yes" to the next question if you wish to receive the enhanced confidentiality protections or to be eligible to receive a whistleblower award.

\* Are you filing this tip under the SEC's whistleblower program? [777]

Yes       No

If **NO** to the above, Are you submitting this tip, complaint or referral anonymously? Being able to contact you for further information or clarification may be helpful. [999]

Yes       No

If **No** to being ANONYMOUS, Provide your first name, last name, and at least one form of contact information in the fields below.

If **Yes** to being ANONYMOUS, Populate the first and last name fields with "ANONYMOUS" and the home telephone field with zeroes.

If you are filing on behalf of another government agency or outside organization, please identify it here. [302]

**If YES to Are you filing this tip under the SEC's whistleblower program?**

In order for a whistleblower who chooses to submit information anonymously (that is, without providing the whistleblower's identity or contact information) to be eligible for an award, the anonymous whistleblower must:

1. Be represented by an attorney;
2. Provide the attorney with a hard copy form TCR that the person has completed and signed under penalty of perjury; and thereafter,
3. Instruct the attorney to submit this electronic form on the person's behalf.

**\*Are you an attorney filling out this form on behalf of an anonymous whistleblower client who is seeking an award? [201]**

Yes       No

If **Yes**, proceed to attorney information.

If **No**, Provide your first name, last name, and at least one form of contact information in the fields below. Please note that if you choose to be anonymous, and are not represented by an attorney, then you will not be eligible for a whistleblower award, even if you check "yes" to the question regarding whether you wish to be eligible for an award. If you wish to remain anonymous, please enter "ANONYMOUS" in the first name and last name fields and enter all zeros in the home telephone number field. [227]

**Title [68]**

Mr       Mrs       Ms

**\* First Name [73]**

**Middle Name [74]**

**\* Last Name [75]**

**Street Address [76]**

**Address (Continued) [77]**

**Zip / Postal Code [81]**

**City [78]**

**State / Province [79]**

**Country [82]**

**Home Telephone [84]**

**Work Telephone [85]**

**Mobile Telephone [164]**

**Other Telephone [86]**

**Email Address [165]**

**What is the best way to reach you? [166]**

Email       Phone       Postal mail

**Are you represented by an attorney in connection with this matter, or would you like to provide your attorney's contact information? [202]**

Yes       No

If **YES**, Complete the attorney information below.

**Select the profession that best represents you. [3]**

- Accountant
- Attorney
- Auditor
- Broker-Dealer
- Compliance Officer
- Investment Advisor
- Investment Advisor Representative
- Investment company director, officer, or employee
- Law enforcement personnel (federal, state, or local)
- Member of Congress (On behalf of constituent)
- Member of Congress (own behalf)
- Registered Representative
- Student
- Transfer Agent
- Underwriter
- Other

For Other, please specify. [151]

**Have you reported the matter at issue in this submission to your supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism for reporting possible violations at any entity you are complaining about? [2145]**

Yes       No

**If you answered "Yes," please provide details. [2146]**

**Were you retaliated against for reporting the matter at issue in this submission either internally at the entity or to a regulator?[2147]**

Yes       No

**If you answered "Yes," please provide details. [2148]**

**Has anyone taken steps to prevent you from reporting this violation to the SEC? [2149]**

Yes       No

**If you answered "Yes," please provide details. [2150]**

**If filing as a Whistleblower, with or without an attorney, proceed to the following question: \* Are documents or other information being submitted that could potentially identify the whistleblower? [199]**

**Provide the attorney's name and contact information.[204]**

The attorney's name and at least one form of contact information are required.

**Attorney Title [47]**

Mr  Mrs  Ms

**\* Attorney First Name [48]**

**Attorney Middle Name [49]**

**\* Attorney Last Name [50]**

**Attorney Firm Name [218]**

**Attorney Street Address [51]**

**Attorney Address (Continued) [52]**

**Attorney Zip / Postal Code [55]**

**Attorney City [53]**

**Attorney State / Province [54]**

**Attorney Country [56]**

**Attorney Work Telephone [59]**

**Attorney Fax Telephone [61]**

**Attorney Email Address [62]**

**Has your client reported this matter to his or her supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism for reporting possible violations at any entity that he or she is complaining about? [12151]**

Yes       No

**If you answered "Yes," please provide details. [12152]**

**Has your client been retaliated against for reporting the matter at issue in this submission either internally at the entity or to a regulator? [12153]**

Yes       No

**If you answered "Yes," please provide details. [12156]**

**Has anyone taken steps to prevent your client from reporting this violation to the SEC? [12158]**

Yes       No

**If you answered "Yes," please provide details. [12159]**

**\* Are documents or other information being submitted that could potentially identify the whistleblower?[199]**

Yes       No

**\* If Yes, Identify with particularity any documents or other information in your submission that you believe could reasonably be expected to reveal your identity.[222]**

**\*NOTE: If you would like to be eligible to apply for a whistleblower award in the future if your information leads to a successful enforcement action, you must answer "Yes" to this question, even if you answered "Yes" above. Answering yes to this question will require you to complete the**

**whistleblower declaration/attorney certification at the end of this questionnaire. Please note that even if you check "Yes" to this question, you will still need to complete a whistleblower application for award on Form WB-APP after a successful enforcement action is brought based on your tip. Further, as noted above, if you would like to be eligible to apply for an award and choose to submit your information anonymously, i.e., without providing your identity or contact information, an attorney must complete this form on your behalf and must complete the attorney certification.**

**\* Does the whistleblower want to be eligible to apply for a whistleblower award? [200]**

Yes       No

If filling out as an attorney, complete the attorney declaration form.

If filling out as the complainant, complete the whistleblower declaration form.

**Complete the whistleblower eligibility questions.[111]**

**For these eligibility questions, “you” refers to the whistleblower. [18]**

**\* 1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice; the Securities and Exchange Commission; the Comptroller of the Currency; the Board of Governors of the Federal Reserve System; the Federal Deposit Insurance Corporation; the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board? [205]**

Yes       No

If the answer to the question is "Yes," please provide details. [2055]

**\* 2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer, or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. Section 78c(a)(52))? [206]**

Yes       No

If the answer to the question is "Yes," please provide details. [2066]

**\* 3. Did you acquire the information being submitted to us through the performance of an engagement required under the federal securities laws by an independent public accountant? [207]**

Yes       No

If the answer to the question is "Yes," please provide details. [2077]

**\* 4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization? [208]**

Yes       No

If the answer to the question is "Yes," please provide details. [2088]

**\* 5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC? [209]**

Yes       No

If the answer to the question is "Yes," please provide details. [2099]

**\* 6. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC; (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority? [212]**

Yes       No

If the answer to the question is "Yes," please provide details. [213]

**\* 7. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC? [214]**

Yes       No

If the answer to the question is "Yes," please provide details. [215]

**\* 8. Did you acquire the information being provided to us from any person described in Questions 1 through 7? [210]**

Yes       No

If the answer to the question is "Yes," please provide details. [223]

**\* I certify that I have reviewed this form for completeness and accuracy and that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I further certify that I have verified the identity of the whistleblower on whose behalf this form is being submitted by viewing the whistleblower's valid, unexpired government issued Identification (e.g., driver's license, passport) and will retain an original, signed copy of the Form TCR with the declaration signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower's non-waiveable consent to provide the Commission with his or her original signed Form TCR upon request in the event that the Commission requests it due to concerns that the whistleblower may have knowingly and willfully made false, fictitious, or fraudulent statements or representations, or used any false writing or document knowing that the document contains any false, fictitious or fraudulent statement or entry; and that I consent to be legally obligated to do so within 7 calendar days of receiving such a request from the Commission. [216]**

Agree

Do not agree

## WHISTLEBLOWER DECLARATION

Complete the whistleblower eligibility questions.[111]

For these eligibility questions, "you" refers to the whistleblower. [18]

**\* 1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice; the Securities and Exchange Commission; the Comptroller of the Currency; the Board of Governors of the Federal Reserve System; the Federal Deposit Insurance Corporation; the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board? [205]**

Yes       No

If the answer to the question is "Yes," please provide details. [2055]

**\* 2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer, or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. Section 78c(a)(52))? [206]**

Yes       No

If the answer to the question is "Yes," please provide details. [2066]

**\* 3. Did you acquire the information being submitted to us through the performance of an engagement required under the federal securities laws by an independent public accountant? [207]**

Yes       No

If the answer to the question is "Yes," please provide details. [2077]

**\* 4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization? [208]**

Yes       No

If the answer to the question is "Yes," please provide details. [2088]

**\* 5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC? [209]**

Yes       No

If the answer to the question is "Yes," please provide details. [2099]

**\* 6. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC; (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority? [212]**

Yes       No

If the answer to the question is "Yes," please provide details. [213]

**\* 7. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC? [214]**

Yes       No

If the answer to the question is "Yes," please provide details. [215]

**\* 8. Did you acquire the information being provided to us from any person described in Questions 1 through 7? [210]**

Yes       No

If the answer to the question is "Yes," please provide details. [223]

**\* I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information, and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry. [217]**

Agree

Do not agree