

## **SUMMARY OF REVISIONS TO FORM TCR**

Individuals seeking to report possible violations of the federal securities laws under the Commission's whistleblower program may do so by (1) mailing or faxing a completed hard-copy Form TCR to the SEC's Office of the Whistleblower ("OWB"), or (2) by submitting a tip through the SEC's on-line tips, complaints, and referrals system ("TCR Portal"). All Forms TCR are manually input into the TCR Portal by SEC staff to ensure that all tips, whether received directly through the TCR Portal or in hard copy, may be centrally triaged and assessed by SEC staff.

We seek to re-design the hard-copy Form TCR (currently identified by OMB Control Number 3235-0686) so that it more closely tracks the order of the questions in the on-line form (currently identified by OMB Control Number 3235-0672). For example, the current Form TCR begins by asking questions about the complainant while the on-line tip form begins with questions concerning the underlying nature of the complaint. We propose to reorder the questions on the Form TCR so that they correspond to the questions posed in the on-line tip form.<sup>1</sup>

We would also like to add the following questions, which are currently asked on the on-line form, to the Form TCR:

### **Section A – What Is Your Complaint About?**

- Are you having any difficulty getting access to your funds or securities? (question 3<sup>2</sup>)
- Did you suffer a loss? (question 4)
- Enter amount to nearest dollar. (question 5)
- When did you become aware of the conduct? (question 6)
- Is the conduct ongoing? (question 8)
- Has the individual or firm acknowledged the conduct? (question 9)

### **Section B – Who Are You Complaining About?**

- Where is the person that you are complaining about employed? (question 1.b.)

### **Section D –About You**

- Are you an attorney filing out this form on behalf of an anonymous whistleblower? (question 1)
- Has anyone taken steps to prevent you from reporting this violation to the SEC? (question 6)

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<sup>1</sup> Currently the Form TCR has these questions arranged as follows: complainant, subject of the complaint, nature of the complaint/investment products involved, eligibility questions, and then the whistleblower declaration or counsel certification.

<sup>2</sup> The question numbers are those on the on-line form.

- Has the whistleblower been retaliated against for reporting the matter at issue in this submission either internally at the firm or to a regulator? (question 7)

We do not believe that answering these additional questions (which primarily seek a yes/no answer) will create any additional burden on individuals who submit their tip on Form TCR. Rather, the revised Form TCR has been designed so that it is a fillable pdf, meaning that it should be easier to complete than the current form. Further, these questions are already being asked on the on-line tip form.

### **SUMMARY OF REVISIONS TO FORM WB-APP**

We also propose to revise the Form WB-APP (currently identified by OMB Control Number 3235-0686), which is the form that individuals use when applying for a whistleblower award based on information they previously submitted via hard-copy Form TCR or through the on-line portal. The changes include (1) designing the Form WB-APP so that it is a fillable pdf, and (2) removing the question that asks for applicants' Social Security Numbers. After nine years of operating the program, it has become clear that we do not need applicants' Social Security Numbers in order to process their award applications, and we would prefer not to collect such sensitive personally-identifying information.

### **ATTACHMENTS:**

Exhibit A – A print-out of the on-line form

Exhibit B – Current Form TCR

Exhibit C – Revised Form TCR (so that it follows the order of the on-line form and includes the questions asked on the on-line form)

Exhibit D – Current Form WB-APP

Exhibit E – Revised WB-APP

# EXHIBIT A

**What is your complaint about?**

Fields marked with an asterisk (\*) are required

Please select the option that best describes your complaint.

- Fraudulent investment scheme, such as a Ponzi scheme or the promise of high-yield returns
- Unregistered securities offering
- General trading practices or pricing issues
- Manipulation of a security
- Insider trading
- Material misstatement or omission in a company's public filings or financial statements, or a failure to file
- Municipal securities transactions or public pension plans
- Specific market event or condition
- Bribery of, or improper payments to, foreign officials (Foreign Corrupt Practices Act Violations)
- Initial coin offerings and cryptocurrencies
- Other

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

Are you having or have you had difficulty getting access to your funds or securities?  Yes  No  Unknown

Did you suffer a loss?  Yes  No

When did you become aware of the conduct? (mm/dd/yyyy)

When did the conduct begin? (mm/dd/yyyy)

Is the conduct ongoing?  Yes  No  Unknown

Has the individual or firm acknowledged the conduct?  Yes  No  Unknown

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

- 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.

- 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.

**Who are you complaining about?**

Instructions

Please provide information about each person or firm you are complaining about. If your complaint involves only one person or one firm, click "Next" at the bottom of the page after entering your information. If your complaint involves more than one person or firm click "Add Another Person or Firm". On the next screen, click "Add Another Person or Firm" again and enter your information. Repeat the process for each person or firm. After you have finished entering your information, click "Next".

Are you complaining about a person or a firm?  Person  Firm

Street Address

Address (Continued)

Zip / Postal Code

City

State / Province

Country

Home Phone

Work Phone

Mobile Phone

Other Phone

Email Address

Website

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

If the complaint is about an entity or person that has custody or control of your investments, have you had difficulty contacting that entity or person?  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. After you provide your information, click "Next".

Select the type of product involved in your complaint.

- Annuities and insurance products
- Banking and consumer finance products
- Commodities
- Debt securities (e.g., corporate bonds, municipal bonds)



- Derivatives (e.g., futures, options, swaps)
- Equities (e.g., common stock, preferred stock)
- Funds (e.g., ETFs, mutual funds, private equity funds, hedge funds)
- Real Estate
- Retirement accounts and products
- Other

Enter the ticker symbol, if known.

Enter the product name(s)

**About you**

Fields marked with an asterisk (\*) are required

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?

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?

**Provide the attorney's name and contact information.**

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

Attorney Title

\* Attorney First Name

Attorney Middle Name

\* Attorney Last Name

Attorney Firm Name

Attorney Street Address

Attorney Address (Continued)

Attorney Zip / Postal Code

Attorney City

Attorney State / Province

Attorney Country

Attorney Work Telephone

Attorney Fax Telephone

Attorney Email Address

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?

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

Has anyone taken steps to prevent your client from reporting this violation to the SEC?

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

**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 the next question. 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?

 

Does the whistleblower want to be eligible to apply for a whistleblower award?

**Complete the whistleblower eligibility questions.**

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

\* 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?

\* 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))?

\* 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?

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

\* 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?

\* 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?

\* 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?

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

\* 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-waivable 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.

# EXHIBIT B



**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

<b>OMB APPROVAL</b>	
OMB Number: . . . . .	3235 0686
Expires:	March 31, 2021
Estimated average burden hours per response	1

**FORM TCR  
TIP, COMPLAINT OR REFERRAL**

<b>A. INFORMATION ABOUT YOU</b>			
<b>COMPLAINANT 1:</b>			
1. Last Name	First	M.I.	
2. Street Address	Apartment/ Unit #		
City	State/ Province	ZIP/ Postal Code	Country
3. Telephone	Alt. Phone	E-mail Address	
4. Occupation	Preferred method of communication		
<b>COMPLAINANT 2:</b>			
1. Last Name	First	M.I.	
2. Street Address	Apartment/ Unit #		
City	State/ Province	ZIP/ Postal Code	Country
3. Telephone	Alt. Phone	E-mail Address	
4. Occupation	Preferred method of communication		
<b>B. ATTORNEY'S INFORMATION (If Applicable - See Instructions)</b>			
1. Attorney's Name			
2. Firm Name			
3. Street Address			
City	State/ Province	ZIP/ Postal Code	Country
4. Telephone	Fax	E-mail Address	

**C. TELL US ABOUT THE INDIVIDUAL OR ENTITY YOU HAVE A COMPLAINT AGAINST****INDIVIDUAL/ENTITY 1:**1. Type:  Individual  Entity

If an individual, specify profession:

If an entity, specify type:

2. Name

3. Street Address

Apartment/  
Unit #

City

State/  
ProvinceZIP/  
Postal Code

Country

4. Phone

E-mail Address

Internet Address

**INDIVIDUAL/ENTITY 2:**1. Type:  Individual  Entity

If an individual, specify profession:

If an entity, specify type:

2. Name

3. Street Address

Apartment/  
Unit #

City

State/  
ProvinceZIP/  
Postal Code

Country

4. Phone

E-mail Address

Internet Address

**D. TELL US ABOUT YOUR COMPLAINT**

1. Occurrence Date (mm/dd/yyyy):    /    /

2. Nature of complaint:

3a. Has the complainant or counsel had any prior communication(s) with the SEC concerning this matter?

YES NO 

3b. If the answer to 3a is "Yes," name of SEC staff member with whom the complainant or counsel communicated

4a. Has the complainant or counsel provided the information to any other agency or organization, or has any other agency or organization requested the information or related information from you?

YES NO 

4b. If the answer to 4a is "Yes," please provide details. Use additional sheets if necessary.

4c. Name and contact information for point of contact at agency or organization, if known

5a. Does this complaint relate to an entity of which the complainant is or was an officer, director, counsel, employee, consultant or contractor?  
YES  NO

5b. If the answer to question 5a is "Yes," has the complainant reported this violation to his or her supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism at the entity for reporting violations? YES  NO

5c. If the answer to question 5b is "Yes," please provide details. Use additional sheets if necessary.

5d. Date on which the complainant took the action(s) described in question 5b (mm/dd/yyyy): / /

6a. Has the complainant taken any other action regarding your complaint? YES  NO

6b. If the answer to question 6a is "Yes," please provide details. Use additional sheets if necessary.

7a. Does your complaint relate to a residential mortgage-backed security? YES  NO

7b. Type of security or investment, if relevant

7c. Name of issuer or security, if relevant

7d. Security/Ticker Symbol or CUSIP no.

8. State in detail all facts pertinent to the alleged violation. Explain why the complainant believes the acts described constitute a violation of the federal securities laws. Use additional sheets if necessary.

9. Describe all supporting materials in the complainant's possession and the availability and location of any additional supporting materials not in complainant's possession. Use additional sheets, if necessary.

10. Describe how and from whom the complainant obtained the information that supports this claim. If any information was obtained from an attorney or in a communication where an attorney was present, identify such information with as much particularity as possible. In addition, if any information was obtained from a public source, identify the source with as much particularity as possible. Attach additional sheets if necessary.

11. Identify with particularity any documents or other information in your submission that you believe could reasonably be expected to reveal your identity and explain the basis for your belief that your identity would be revealed if the documents were disclosed to a third party.

12. Provide any additional information you think may be relevant.

#### E. ELIGIBILITY REQUIREMENTS AND OTHER INFORMATION

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?

YES  NO

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. §78c(a)(52))?

YES  NO

3. Did you acquire the information being provided to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

YES  NO

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

YES  NO

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?

YES  NO

6. Did you acquire the information being provided to us from any person described in questions 1 through 5?

YES  NO

7. 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 the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

YES  NO

8. 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?

YES  NO

9. If you answered "yes" to any of the questions 1 through 8, use this space to provide additional details relating to your responses. Use additional sheets if necessary.

**F. WHISTLEBLOWER'S DECLARATION**

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.

Print name

Signature

Date

**G. COUNSEL CERTIFICATION (If Applicable—See Instructions)**

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 this form, with Section F 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 writing or 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.

Signature

Date

## Privacy Act Statement

This notice is given under the Privacy Act of 1974. This form may be used by anyone wishing to provide the SEC with information concerning a possible violation of the federal securities laws. We are authorized to request information from you by various laws: Sections 19 and 20 of the Securities Act of 1933, Sections 21 and 21F of the Securities Exchange Act of 1934, Section 321 of the Trust Indenture Act of 1939, Section 42 of the Investment Company Act of 1940, Section 209 of the Investment Advisers Act of 1940 and Title 17 of the Code of Federal Regulations, Section 202.5.

Our principal purpose in requesting information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which we have enforcement authority. Facts developed may, however, constitute violations of other laws or rules. Further, if you are submitting information for the SEC's whistleblower award program pursuant to Section 21F of the Securities Exchange Act of 1934 (Exchange Act), the information provided will be used in connection with our evaluation of your or your client's eligibility and other factors relevant to our determination of whether to pay an award to you or your client.

The information provided may be used by SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities law; in proceedings in which the federal securities laws are in issue or the SEC is a party; to coordinate law enforcement activities between the SEC and other federal, state, local or foreign law enforcement agencies, securities self regulatory organizations, and foreign securities authorities; and pursuant to other routine uses as described in SEC-42 "Enforcement Files."

Furnishing the information requested herein is voluntary. However, a decision not provide any of the requested information, or failure to provide complete information, may affect our evaluation of your submission. Further, if you are submitting this information for the SEC whistleblower program and you do not execute the Whistleblower Declaration or, if you are submitting information anonymously, identify the attorney representing you in this matter, you may not be considered for an award.

Questions concerning this form maybe directed to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549, Tel. (202) 551-4790, Fax (703) 813-9322.

### **Submission Procedures**

- After manually completing this Form TCR, please send it by mail or delivery to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549, or by facsimile to (703) 813-9322.
- You have the right to submit information anonymously. If you are submitting anonymously and you want to be considered for a whistleblower award, however, you *must* (1) be represented by an attorney in this matter and (2) complete Sections B and G of this form. If you are not submitting anonymously, you may, but are not required to, have an attorney. If you are not represented by an attorney in this matter, you may leave Sections B and G blank.
- **If you are submitting information for the SEC's whistleblower award program, you *must* submit your information either using this Form TCR or electronically through the SEC's Tips, Complaints and Referrals Portal, available on the SEC web site at <https://denebleo.sec.gov/TCRExternal/index.xhtml>.**

### **Instructions for Completing Form TCR:**

#### **Section A: Information about You**

Questions 1-4: Please provide the following information about yourself:

- Last name, first name, and middle initial
- Complete address, including city, state and zip code
- Telephone number and, if available, an alternate number where you can be reached
- Your e-mail address (to facilitate communications, we strongly encourage you to provide your email address),
- Your preferred method of communication; and
- Your occupation

For more than two complainants, use additional sheets as necessary to provide the required information for each complainant.



**Section B: Information about Your Attorney. Complete this section only if you are represented by an attorney in this matter. You must be represented by an attorney, and this section must be completed, if you are submitting your information anonymously and you want to be considered for the SEC's whistleblower award program.**

Questions 1-4: Provide the following information about the attorney representing you in this matter:

- Attorney's name
- Firm name
- Complete address, including city, state and zip code
- Telephone number and fax number, and
- E-mail address

**Section C: Tell Us about the Individual and/or Entity You Have a Complaint Against.** If your complaint relates to more than two individuals and/or entities, you may attach additional sheets.

Question 1: Choose one of the following that best describes the individual or entity to which your complaint relates:

- **For Individuals:** accountant, analyst, attorney, auditor, broker, compliance officer, employee, executive officer or director, financial planner, fund manager, investment advisor representative, stock promoter, trustee, unknown, or other (specify).
- **For Entity:** bank, broker-dealer, clearing agency, day trading firm, exchange, Financial Industry Regulatory Authority, insurance company, investment advisor, investment advisor representative, investment company, Individual Retirement Account or 401(k) custodian/administrator, market maker, municipal securities dealers, mutual fund, newsletter company/investment publication company, on-line trading firm, 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/registrars, underwriter, unknown, or other (specify).

Questions 2-4: For each subject, provide the following information, if known:

- Full name
- Complete address, including city, state and zip code
- Telephone number,
- E-mail address, and
- Internet address, if applicable

#### **Section D: Tell Us about Your Complaint**

Question 1: State the date (mm/dd/yyyy) that the alleged conduct began.

Question 2: Choose the option that you believe best describes the nature of your complaint. If you are alleging more than one violation, please list all that you believe may apply. Use additional sheets if necessary.

- Theft/misappropriation (advance fee fraud; lost or stolen securities; hacking of account)
- Misrepresentation/omission (false/misleading marketing/sales literature; inaccurate, misleading or non-disclosure by Broker-Dealer, Investment Adviser and Associated Person; false/material misstatements in firm research that were basis of transaction)
- Offering fraud (Ponzi/pyramid scheme; other offering fraud)
- Registration violations (unregistered securities offering)
- Trading (after hours trading; algorithmic trading; front-running; insider trading, manipulation of securities/prices; market timing; inaccurate quotes/pricing information; program trading; short selling; trading suspensions; volatility)
- Fees/mark-ups/commissions (excessive or unnecessary administrative fees; excessive commissions or sales fees; failure to disclose fees; insufficient notice of change in fees; negotiated fee problems; excessive mark-ups/markdowns; excessive or otherwise improper spreads)
- Corporate disclosure/reporting/other issuer matter (audit; corporate governance; conflicts of interest by management; executive compensation; failure to notify shareholders of corporate events; false/misleading financial statements, offering documents, press releases, proxy materials; failure to file reports; financial fraud; Foreign Corrupt Practices Act violations; going private transactions; mergers and acquisitions; restrictive legends,

including 144 issues; reverse stock splits; selective disclosure – Regulation FD, 17 CFR 243; shareholder proposals; stock options for employees; stock splits; tender offers)

- Sales and advisory practices (background information on past violations/integrity; breach of fiduciary duty/responsibility (IA); failure to disclose breakpoints; churning/excessive trading; cold calling; conflict of interest; abuse of authority in discretionary trading; failure to respond to investor; guarantee against loss/promise to buy back shares; high pressure sales techniques; instructions by client not followed; investment objectives not followed; margin; poor investment advice; Regulation E (Electronic Transfer Act); Regulation S-P, 17 CFR 248, (privacy issues); solicitation methods (non-cold calling; seminars); suitability; unauthorized transactions)
- Operational (bond call; bond default; difficulty buying/selling securities; confirmations/statements; proxy materials/prospectus; delivery of funds/proceeds; dividend and interest problems; exchanges/switches of mutual funds with fund family; margin (illegal extension of margin credit, Regulation T restrictions, unauthorized margin transactions); online issues (trading system operation); settlement (including T+1 or T=3 concerns); stock certificates; spam; tax reporting problems; titling securities (difficulty titling ownership); trade execution.
- Customer accounts (abandoned or inactive accounts; account administration and processing; identity theft affecting account; IPOs: problems with IPO allocation or eligibility; inaccurate valuation of Net Asset Value; transfer of account)
- Comments/complaints about SEC, Self-Regulatory Organization, and Securities Investor Protection Corporation processes & programs (arbitration: bias by arbitrators/forum, failure to pay/comply with award, mandatory arbitration requirements, procedural problems or delays; SEC: complaints about enforcement actions, complaints about rulemaking, failure to act; Self-Regulatory Organization: failure to act; Investor Protection: inadequacy of laws or rules; SIPC: customer protection, proceedings and Broker-Dealer liquidations;
- Other (analyst complaints; market maker activities; employer/employee disputes; specify other).

Question 3a: State whether you or your counsel have had any prior communications with the SEC concerning this matter.

Question 3b: If the answer to question 3a is yes, provide the name of the SEC staff member with whom you or your counsel communicated.

Question 4a: Indicate whether you or your counsel have provided the information you are providing to the SEC to any other agency or organization.

Question 4b: If the answer to question 4a is yes, provide details.

Question 4c: Provide the name and contact information of the point of contact at the other agency or organization, if known.

Question 5a: Indicate whether your complaint relates to an entity of which you are, or were in the past, an officer, director, counsel, employee, consultant, or contractor.

Question 5b: If the answer to question 5a is yes, state whether you have reported this violation to your supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism at the entity for reporting violations.

Question 5c: If the answer to question 5b is yes, provide details.

Question 5d: Provide the date on which you took the actions described in questions 5a and 5b..

Question 6a: Indicate whether you have taken any other action regarding your complaint, including whether you complained to the SEC, another regulator, a law enforcement agency, or any other agency or organization; initiated legal action, mediation or arbitration, or initiated any other action.

Question 6b: If you answered yes to question 6a, provide details, including the date on which you took the action(s) described, the name of the person or entity to whom you directed any report or complaint and contact information for the person or entity, if known, and the complete case name, case number, and forum of any legal action you have taken. Use additional sheets if necessary.

Question 7a: Check the appropriate box regarding whether your complaint relates to residential mortgage-backed securities.

Question 7b: List the following options that you believe best describes the type of security or investment at issue, if applicable:

- 1031 exchanges
- 529 plans
- American Depositary Receipts
- Annuities (equity-indexed annuities, fixed annuities, variable annuities)
- Asset-backed securities
- Auction rate securities
- Banking products (including credit cards)
- Certificates of deposit (CDs)
- Closed-end funds
- Coins and precious metals (gold, silver, etc.)

- Collateralized mortgage obligations (CMOs)
- Commercial paper
- Commodities (currency transactions, futures, stock index options)
- Convertible securities
- Debt (corporate, lower-rated or "junk", municipal)
- Equities (exchange-traded, foreign, Over-the-Counter, unregistered, linked notes)
- Exchange Traded Funds
- Franchises or business ventures
- Hedge funds
- Insurance contracts (not annuities)
- Money-market funds
- Mortgage-backed securities (mortgages, reverse mortgages)
- Mutual funds
- Options (commodity options, index options)
- Partnerships
- Preferred shares
- Prime bank securities/high yield programs
- Promissory notes
- Real estate (real estate investment trusts (REITs))
- Retirement plans ( 401(k), IRAs)
- Rights and warrants
- Structured note products
- Subprime issues
- Treasury securities
- U.S. government agency securities
- Unit investment trusts (UIT)
- Viaticals and life settlements
- Wrap accounts
- Separately Managed Accounts (SMAs)
- Unknown
- Other (specify)

Question 7c: Provide the name of the issuer or security, if applicable.

Question 7d: Provide the ticker symbol or CUSIP number of the security, if applicable.

- Question 8: State in detail all the facts pertinent to the alleged violation. Explain why you believe the facts described constitute a violation of the federal securities laws. Attach additional sheets if necessary.
- Question 9: Describe all supporting materials in your possession and the availability and location of additional supporting materials not in your possession. Attach additional sheets if necessary.
- Question 10: Describe how you obtained the information that supports your allegation. If any information was obtained from an attorney or in a communication where an attorney was present, identify such information with as much particularity as possible. In addition, if any information was obtained from a public source, identify the source with as much particularity as possible. Attach additional sheets if necessary.
- Question 11: You may use this space to identify any documents or other information in your submission that you believe could reasonably be expected to reveal your identity. Explain the basis for your belief that your identity would be revealed if the documents or information were disclosed to a third party.
- Question 12: Provide any additional information you think may be relevant.

### **Section E: Eligibility Requirements**

- Question 1: State whether you are currently, or were at the time you acquired the original information that you are submitting to the SEC, 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, the Municipal Securities Rulemaking Board
- Question 2: State whether you are, or were you at the time you acquired the original information you are submitting to the SEC, 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.
- Section 3(a)(52) of the Exchange Act (15 U.S.C. §78c(a)(52)) currently defines "foreign financial regulatory authority" as "any (A) foreign securities authority, (B) other governmental body or foreign equivalent of a self-

regulatory organization empowered by a foreign government to administer or enforce its laws relating to the regulation of fiduciaries, trusts, commercial lending, insurance, trading in contracts of sale of a commodity for future delivery, or other instruments traded on or subject to the rules of a contract market, board of trade, or foreign equivalent, or other financial activities, or (C) membership organization a function of which is to regulate participation of its members in activities listed above."

- Question 3: State whether you acquired the information you are providing to the SEC through the performance of an engagement required under the securities laws by an independent public accountant.
- Question 4: State whether you are providing the information pursuant to a cooperation agreement with the SEC or with any other agency or organization.
- Question 5: State whether you are a spouse, parent, child or sibling of a member or employee of the SEC, or whether you reside in the same household as a member or employee of the SEC.
- Question 6: State whether you acquired the information you are providing to the SEC from any individual described in Questions 1 through 5 of this Section.
- Question 7: State whether you or anyone representing you has received any request, inquiry or demand that relates to the subject matter of your submission in connection with: (i) an investigation, inspection or examination by the SEC, the Public Company Accounting Oversight Board, or any self-regulatory organization; or (ii) an investigation by Congress, or any other authority of the federal government, or a state Attorney General or securities regulatory authority?
- Question 8: State whether you are the subject or target of a criminal investigation or have been convicted of a criminal violation in connection with the information you are submitting to the SEC.
- Question 9: If you answered "Yes" to any of questions 1 through 8, provide additional details relating to your response.

**SECTION F: Whistleblower's Declaration.**

**You must sign this Declaration if you are submitting this information pursuant to the SEC whistleblower program and wish to be considered for an award. If you are submitting your information anonymously, you must still sign this Declaration, and you must provide your attorney with the original of this signed form.**

If you are not submitting your information pursuant to the SEC whistleblower program, you do not need to sign this Declaration.

**SECTION G: COUNSEL CERTIFICATION**

**If you are submitting this information pursuant to the SEC whistleblower program and are doing so anonymously, your attorney must sign the Counsel Certification section.**

If you are represented in this matter but you are not submitting your information pursuant to the SEC whistleblower program, your attorney does not need to sign the Counsel Certification Section.



# EXHIBIT C

## FORM TCR

### TIP, COMPLAINT, OR REFERRAL

#### A. What is your complaint about?

1. Select the option that best describes your complaint:

- Fraudulent investment scheme (e.g., a Ponzi scheme or the promise of high-yield returns)
- Unregistered securities offering
- General trading practices or pricing issues (e.g., front running, trade execution, high frequency trading)
- Manipulation of a security (e.g., abusive naked short selling, pump and dump scheme)
- Insider trading
- Material misstatement or omission in a company's public filings or financial statements, or a failure to file (e.g., conflicts of interest, audit, false or misleading statements/documents, internal controls, books and records violations)
- Municipal securities transactions or public pension plans
- Specific market event or condition
- Initial Coin Offering and Cryptocurrencies
- Bribery of, or improper payments to, foreign officials (e.g., Foreign Corrupt Practices Act Violations)

Other

2. In your own words, describe the conduct or situation you are complaining about. Add additional sheets if necessary.

3. Are you having or have you had difficulty getting access to your funds or securities?

Yes       No       Unknown

4. Did you suffer a loss?

Yes       No

5. Enter amount of loss to nearest dollar.

\$

6. When did you become aware of the conduct?

7. When did the conduct begin?

8. Is the conduct ongoing?

Yes       No       Unknown

9. Has the individual or firm acknowledged the conduct?

Yes       No       Unknown

10. How did you learn about the conduct? (e.g., account statements, broker-dealer records, conversations, internal business documents, publicly available information, SEC filings, social media, stock tip, or newsletter)

11. Have you taken any action regarding your complaint? (e.g., complained to the firm, complained to other regulator, complained to SEC, complained to law enforcement, complained to other, legal action, mediation, arbitration, other, or none). Who did you contact and what action did you take?

**B. Who are you complaining about?**

Provide information about each person or entity you are complaining about.

**1. If you are complaining about a person:**

- a. Provide the title that best describes the person you are complaining about. (e.g., accountant, auditor, compliance officer, fund manager, employee, unknown, or other)

- b. Where is the person that you are complaining about employed?

- c. Are you or were you associated with the person or entity when the alleged conduct occurred?  Yes  No  Unknown

**d. Person for whom this complaint is about:**

Name				
Street Address				
City, State, Zip / Postal Code, Country				
Home Phone				
Work Phone				
Other Phone				
Mobile Phone				
Email Address				

**2. If you are complaining about a entity:**

- a. Are you a current or former employee, officer, partner, or employee director of any firm you are complaining about?  Ticker Symbol \_\_\_\_\_  CIK  CRD  Unknown

- b. Provide the title that best describes the firm you are complaining about.

- c. Are you a current or former non-employee director, consultant, contractor or trustee of any firm you are complaining about?  Yes  No

**d. Firm for which this complaint is about:**

Name				
Street Address				
City, State, Zip / Postal Code, Country				
Phone Number				
Email Address				
Website				

e. If the complaint is about a firm or person who has custody or control of your investments, have you had difficulty contacting that firm or person?

Yes

No

Unknown

### C. Which investment products are involved?

From the list below, 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.

1. Select the type of product involved in your complaint:

- Annuities and insurance products (e.g., fixed annuities, variable annuities)
- Banking and consumer finance products (e.g., certificates of deposit)
- Commodities (e.g., currency transactions, futures)
- Debt securities (e.g., corporate bonds, municipal bonds)
- Derivatives (e.g., futures, options, swaps)
- Equities (e.g., common stock, preferred stock)
- Funds (e.g., ETFs, mutual funds, private equity funds, hedge funds)
- Real Estate (e.g., Real estate investment trusts)
- Retirement accounts and products (e.g., public pensions)
- Other (e.g., partnership investments, exempt securities offerings)

2. Ticker symbol \_\_\_\_\_

3. Product name(s). \_\_\_\_\_

### D. About You

For a whistleblower who chooses to submit information anonymously (i.e., without providing the whistleblower's identity or contact information) to be eligible for an award, the anonymous whistleblower must do the following:

- Be represented by an attorney;
- Provide the attorney with a hard copy form TCR that the person has completed and signed under penalty of perjury; and thereafter,
- Instruct the attorney to submit the form TCR on the person's behalf and sign the Counsel Certification (on page 6).

1. Are you an attorney filling out this form on behalf of an anonymous whistleblower client who is seeking an award?  Yes  No

If **Yes**, proceed to attorney information. Do **not** complete the whistleblower contact information (below).

If **No**, provide the whistleblower's first name, last name, and at least one form of contact information in the fields below. 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.

2. Whistleblower Contact Information

Name				
Street Address				
City, State, Zip / Postal Code, Country				
Home Phone				
Work Phone				
Mobile Phone				
Email Address				

3. Are you represented by an attorney in connection with this matter, or would you like to provide your attorney's contact information?  Yes  No

If Yes, complete the attorney information below.

**ATTORNEY INFORMATION**

Name				
Firm Name				
Street Address				
City, State, Zip / Postal Code, Country				
Phone Number				
Fax Number				
Email Address				

4. Has the whistleblower 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 the firm you are complaining about?  Yes  No

If Yes, please provide details.

5. What is the best way to reach you?  Email  Phone  Postal mail

6. Has anyone taken steps to prevent you from reporting this violation to the SEC?  Yes  No

If Yes, please provide details.

7. Has the whistleblower been retaliated against for reporting the matter at issue in this submission either internally at the firm or to a regulator?  Yes  No

If Yes, please provide details.

8. Are documents or other information being submitted that could potentially identify the whistleblower?  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.

## E. Eligibility Requirements and Other Information

Complete the whistleblower eligibility questions below.

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?  Yes  No
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. §78c(a)(52))?  Yes  No
3. Did you acquire the information being provided to us through the performance of an engagement required under the federal securities laws by an independent public accountant?  Yes  No
4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization?  Yes  No
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?  Yes  No
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 the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?  Yes  No
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?  Yes  No
8. Did you acquire the information being provided to us from any person described in questions 1 through 7?  Yes  No
9. If you answered "yes" to any of the questions 1 through 8, provide additional details relating to your responses. Use additional sheets if necessary.

## F. Whistleblower Declaration / Counsel Certification

To be eligible to apply for a whistleblower award in the future—if your information leads to a successful enforcement action—you must complete the whistleblower declaration/attorney certification below. Please note that 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, 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.

### 1. Whistleblower's Declaration

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.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### 2. Counsel Certification (If Applicable—See Instructions)

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 this form, with Section F.1 signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower's nonwaivable 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 writing or 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.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Privacy Act Statement

This notice is given under the Privacy Act of 1974. This form may be used by anyone wishing to provide the SEC with information concerning a possible violation of the federal securities laws. We are authorized to request information from you by various laws: Sections 19 and 20 of the Securities Act of 1933, Sections 21 and 21F of the Securities Exchange Act of 1934, Section 321 of the Trust Indenture Act of 1939, Section 42 of the Investment Company Act of 1940, Section 209 of the Investment Advisers Act of 1940 and Title 17 of the Code of Federal Regulations, Section 202.5.

Our principal purpose in requesting information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which we have enforcement authority. Facts developed may, however, constitute violations of other laws or rules. Further, if you are submitting information for the SEC's whistleblower award program pursuant to Section 21F of the Securities Exchange Act of 1934 (Exchange Act), the information provided will be used in connection with our evaluation of your or your client's eligibility and other factors relevant to our determination of whether to pay an award to you or your client.

The information provided may be used by SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities law, in proceedings in which the federal securities laws are in issue or the SEC is a party, to coordinate law enforcement activities between the SEC and other federal, state, local or foreign law enforcement agencies, securities self-regulatory organizations, and foreign securities authorities, and pursuant to other routine uses as described in SEC-42 "Enforcement Files."

Furnishing the information requested herein is voluntary. However, a decision not to provide any of the requested information, or failure to provide complete information, may affect our evaluation of your submission. Further, if you do not execute the Whistleblower's Declaration or, if anonymous, your attorney does not complete the Counsel Certification, you may not be considered for an award. Questions concerning this form may be directed to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549, Tel. (202) 551-4790, Fax (703) 813-9322.



## Submission Procedures

- After manually completing this Form TCR, please send it by mail to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549, or by facsimile to (703) 813-9322.
- You have the right to submit information anonymously. If you are submitting anonymously and you want to be considered for a whistleblower award, however, you must be represented by an attorney who must complete the form on your behalf and sign the Counsel Certification.
- If you are submitting information for the SEC's whistleblower award program, you must submit your information either using this Form TCR or electronically through the SEC's Tips, Complaints and Referrals Portal, available on the SEC web site at <https://denebleo.sec.gov/TCRExternal/index.xhtml>.

## Instructions for Completing Form TCR

### Section A: What is your complaint about?

- Question 1: Choose the option that you believe best describes the nature of your complaint. Please select only one product. If you are alleging more than one violation, please mark all that you believe may apply. Use additional sheets if necessary
- Question 2: Explain in your own words, with particularity, the misconduct that you would like to report to the SEC. State in detail all the facts pertinent to the alleged violation. Explain why you believe the facts described constitute a violation of the federal securities laws. Attach additional sheets if necessary.
- Question 13: Indicate whether you have taken any other action regarding your complaint, including whether you complained to the SEC, another regulator, a law enforcement agency, or any other agency or organization, initiated legal action, mediation or arbitration, or initiated any other action.

### Section B: Who are you complaining about?

If your complaint relates to two or more persons and/or firms, you may attach additional sheets.

### Section C: Which investment products are involved?

- Question 1: From the list below, please select the product involved in your complaint. Please select only one product. If you know the ticker symbol or the name of the product, enter it in the spaces provided. For more than one complainant, use additional sheets as necessary to provide the required information for each complainant.

## **Section D: About you**

- Question 1: For an anonymous whistleblower to be eligible for an award, the anonymous whistleblower must be represented by an attorney; provide the attorney with a separate Form TCR that the person has completed and signed under penalty of perjury; and instruct the attorney to submit this Form TCR on the person's behalf and sign the Counsel Certification. 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.
- Question 8: You may use this space to identify any documents or other information in your submission that you believe could reasonably be expected to reveal your identity. Explain the basis for your belief that your identity would be revealed if the documents or information were disclosed to a third party. Describe how you obtained the information that supports your allegation. Describe all supporting materials in your possession and the availability and location of additional supporting materials not in your possession. Attach additional sheets if necessary. If any information was obtained from an attorney or in a communication where an attorney was present, identify such information with as much particularity as possible. In addition, if any information was obtained from a public source, identify the source with as much particularity as possible. Attach additional sheets if necessary.

## **Section E: Eligibility Requirements and Other Information**

- Question 1: State whether you are currently, or were at the time you acquired the original information that you are submitting to the SEC, 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 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.
- Question 2: State whether you are, or were you at the time you acquired the original information you are submitting to the SEC, 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.

Section 3(a)(52) of the Exchange Act (15 U.S.C. §78c(a)(52)) currently defines “foreign financial regulatory authority” as “any (A) foreign securities authority, (B) other governmental body or foreign equivalent of a self-regulatory organization empowered by a foreign government to administer or enforce its laws relating to the regulation of fiduciaries, trusts, commercial lending, insurance, trading in contracts of sale of a commodity for future delivery, or other instruments traded on or subject to the rules of a contract market, board of trade, or foreign equivalent, or other financial activities, or (C) membership organization a function of which is to regulate participation of its members in activities listed above.”

- Question 3: State whether you acquired the information you are providing to the SEC through the performance of an engagement required under the securities laws by an independent public accountant.
- Question 4: State whether you are providing the information pursuant to a cooperation agreement with the SEC or with any other agency or organization.
- Question 5: State whether you are a spouse, parent, child or sibling of a member or employee of the SEC, or whether you reside in the same household as a member or employee of the SEC.
- Question 6: State whether you or anyone representing you has received any request, inquiry or demand that relates to the subject matter of your submission in connection with: (i) an investigation, inspection or examination by the SEC, the Public Company Accounting Oversight Board, or any self-regulatory organization; or (ii) an investigation by Congress, or any other authority of the federal government, or a state Attorney General or securities regulatory authority?
- Question 7: State whether you are the subject or target of a criminal investigation or have been convicted of a criminal violation in connection with the information you are submitting to the SEC.
- Question 8: This question should be marked “yes” if anyone identified in questions 1-7 provided you this information.
- Question 9: If you answered “Yes” to any of questions 1 through 8, provide additional details relating to your response.

**Section F: Whistleblower Declaration/Counsel Certification**

**Item 1: Whistleblower's Declaration**

You must sign this Declaration if you wish to be considered for an award. If you are submitting your information anonymously, you must still sign this Declaration, and you must provide your attorney with the original of this signed form. An attorney representing a whistleblower may not sign the declaration on behalf of the whistleblower. Electronic signatures are not accepted. Please print this form and sign prior to submission.

**Item 2: Counsel Certification**

If you are submitting this information anonymously, your attorney must sign the Counsel Certification section. Electronic signatures are not accepted. Please print this form and sign prior to submission.

# EXHIBIT D



2. Are you, or were you at the time you acquired the original information you submitted 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. §78c(a)(52))?

YES  NO

3. Did you obtain the information you are providing to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

YES  NO

4. Did you provide the information identified in Section C above pursuant to a cooperation agreement with the SEC or another agency or organization?

YES  NO

5. Are you a spouse, parent, child, or sibling of a member or employee of the Commission, or do you reside in the same household as a member or employee of the Commission?

YES  NO

6. Did you acquire the information you are providing to us from any person described in questions F1 through F5?

YES  NO

7. If you answered "yes" to any of questions 1 through 6 above, please provide details. Use additional sheets if necessary.

8a. Did you provide the information identified in Section C above before 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 the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

YES  NO

8b. If you answered "No" to question 8a, please provide details. Use additional sheets if necessary.

9a. 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 upon which your application for an award is based?

YES  NO

9b. If you answered "Yes" to question 9a, please provide details. Use additional sheets if necessary.

**G. ENTITLEMENT TO AWARD**

Explain the basis for your belief that you are entitled to an award in connection with your submission of information to us, or to another agency in a related action. Provide any additional information you think may be relevant in light of the criteria for determining the amount of an award set forth in Rule 21F-6 under the Securities Exchange Act of 1934. Include any supporting documents in your possession or control, and attach additional sheets, if necessary.

**H. DECLARATION**

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.

Signature \_\_\_\_\_ Date \_\_\_\_\_

### **Privacy Act Statement**

This notice is given under the Privacy Act of 1974. We are authorized to request information from you by Section 21F of the Securities Exchange Act of 1934. Our principal purpose in requesting this information is to assist in our evaluation of your eligibility and other factors relevant to our determination of whether to pay a whistleblower award to you under Section 21F of the Exchange Act.

However, the information provided may be used by SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities law; in proceedings in which the federal securities laws are in issue or the SEC is a party; to coordinate law enforcement activities between the SEC and other federal, state, local or foreign law enforcement agencies, securities self regulatory organizations, and foreign securities authorities; and pursuant to other routine uses as described in SEC-42 "Enforcement Files."

Furnishing this information is voluntary, but a decision not to do so, or failure to provide complete information, may result in our denying a whistleblower award to you, or may affect our evaluation of the appropriate amount of an award. Further, if you are submitting this information for the SEC whistleblower program and you do not execute the Declaration, you may not be considered for an award.

Questions concerning this form may be directed to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549-5631, Tel. (202) 551-4790, Fax (703) 813-9322.

### **General**

- This form should be used by persons making a claim for a whistleblower award in connection with information provided to the SEC or to another agency in a related action. In order to be deemed eligible for an award, you must meet all the requirements set forth in Section 21F of the Securities Exchange Act of 1934 and the rules thereunder.
- You must sign the Form WB-APP as the claimant. If you provided your information to the SEC anonymously, you must now disclose your identity on this form and your identity must be verified



in a form and manner that is acceptable to the Office of the Whistleblower prior to the payment of any award.

- If you are filing your claim in connection with information that you provided to the SEC, then your Form WB-APP, and any attachments thereto, **must be received by the SEC Office of the Whistleblower within ninety (90) days of the date of the Notice of Covered Action to which the claim relates.**
- If you are filing your claim in connection with information you provided to another agency in a related action, then your Form WB-APP, and any attachments thereto, must be received by the SEC Office of the Whistleblower as follows:
  - If a final order imposing monetary sanctions has been entered in a related action at the time you submit your claim for an award in connection with a Commission action, **you must submit your claim for an award in that related action on the same Form WB-APP that you use for the Commission action.**
  - If a final order imposing monetary sanctions in a related action has not been entered at the time you submit your claim for an award in connection with a Commission action, **you must submit your claim on Form WB-APP within ninety (90) days of the issuance of a final order imposing sanctions in the related action.**
- You must submit your Form WB-APP to us in one of the following two ways:
  - By mailing or delivering the signed form to the SEC Office of the Whistleblower, 100 F Street NE, Washington, DC 20549-5631; or
  - By faxing the signed form to (703) 813-9322.

## Instructions for Completing Form WB-APP

### **Section A: Applicant's Information**

Questions 1-3: Provide the following information about yourself:

- First and last name, and middle initial
- Social Security Number
- Complete address, including city, state and zip code
- Telephone number and, if available, an alternate number where you can be reached
- E-mail address

**Section B: Attorney's Information. If you are represented by an attorney in this matter, provide the information requested. If you are not represented by an attorney in this matter, leave this Section blank.**

Questions 1-4: Provide the following information about the attorney representing you in this matter:

- Attorney's name
- Firm name
- Complete address, including city, state and zip code
- Telephone number and fax number, and
- E-mail address.

### **Section C: Tip/Complaint Details**

Question 1: Indicate the manner in which your original information was submitted to the SEC.

Question 2a: Include the TCR (Tip, Complaint or Referral) number to which this claim relates.

Question 2b: Provide the date on which you submitted your information to the SEC.

Question 2c: Provide the name of the individual(s) or entity(s) to which your complaint related.

### **Section D: Notice of Covered Action**

The process for making a claim for a whistleblower award begins with the publication of a "Notice of Covered Action" on the Commission's website. This Notice is published whenever a judicial or administrative action brought by the Commission results in the imposition of monetary

sanctions exceeding \$1,000,000. The Notice is published on the Commission's website subsequent to the entry of a final judgment or order in the action that by itself, or collectively with other judgments or orders previously entered in the action, exceeds the \$1,000,000 threshold.

Question 1: Provide the date of the Notice of Covered Action to which this claim relates.

Question 2: Provide the notice number of the Notice of Covered Action.

Question 3a: Provide the case name referenced in Notice of Covered Action.

Question 3b: Provide the case number referenced in Notice of Covered Action.

### **Section E: Claims Pertaining to Related Actions**

Question 1: Provide the name of the agency or organization to which you provided your information.

Question 2: Provide the name and contact information for your point of contact at the agency or organization, if known.

Question 3a: Provide the date on which you provided your information to the agency or organization referenced in question E1.

Question 3b: Provide the date on which the agency or organization referenced in question E1 filed the related action that was based upon the information you provided.

Question 4a: Provide the case name of the related action.

Question 4b: Provide the case number of the related action.

### **Section F: Eligibility Requirements**

Question 1: State whether you are currently, or were at the time you acquired the original information that you submitted to the SEC, 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.

Question 2: State whether you are, or were you at the time you acquired the original information you submitted to the SEC, 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.

- Section 3(a)(52) of the Exchange Act (15 U.S.C. §78c(a)(52)) currently defines “foreign financial regulatory authority” as “any (A) foreign securities authority, (B) other governmental body or foreign equivalent of a self-regulatory organization empowered by a foreign government to administer or enforce its laws relating to the regulation of fiduciaries, trusts, commercial lending, insurance, trading in contracts of sale of a commodity for future delivery, or other instruments traded on or subject to the rules of a contract market, board of trade, or foreign equivalent, or other financial activities, or (C) membership organization a function of which is to regulate participation of its members in activities listed above.”

Question 3: Indicate whether you acquired the information you provided to the SEC through the performance of an engagement required under the Federal securities laws by an independent public accountant.

Question 4: State whether you provided the information submitted to the SEC pursuant to a cooperation agreement with the SEC or with any other agency or organization.

Question 5: State whether you are a spouse, parent, child or sibling of a member or employee of the Commission, or whether you reside in the same household as a member or employee of the Commission.

Question 6: State whether you acquired the information you are providing to the SEC from any individual described in Question 1 through 5 of this Section.

Question 7: If you answered “yes” to questions 1 through 6, please provide details.

Question 8a: State whether you provided the information identified to the SEC before you (or anyone representing you) received any request, inquiry or demand from the SEC,

Congress, or any other federal, state or local authority, or any self regulatory organization, or the Public Company Accounting Oversight Board about a matter to which the information in your submission was relevant.

Question 8b: If you answered "no" to questions 8a, please provide details. Use additional sheets if necessary.

Question 9a: State whether you are the subject or target of a criminal investigation or have been convicted of a criminal violation in connection with the information upon which your application for award is based.

Question 9b: If you answered "yes" to question 9a, please provide details, including the name of the agency or organization that conducted the investigation or initiated the action against you, the name and telephone number of your point of contact at the agency or organization, if available and the investigation/case name and number, if applicable. Use additional sheets, if necessary.

### **Section G: Entitlement to Award**

**This section is optional.** Use this section to explain the basis for your belief that you are entitled to an award in connection with your submission of information to us or to another agency in connection with a related action. Specifically address how you believe you voluntarily provided the Commission with original information that led to the successful enforcement of a judicial or administrative action filed by the Commission, or a related action. Refer to Rules 21F-3 and 21F-4 under the Exchange Act for further information concerning the relevant award criteria. You may attach additional sheets, if necessary.

Rule 21F-6 under the Exchange Act provides that in determining the amount of an award, the Commission will evaluate the following factors: (a) the significance of the information provided by a whistleblower to the success of the Commission action or related action; (b) the degree of assistance provided by the whistleblower and any legal representative of the whistleblower in the

Commission action or related action; (c) the programmatic interest of the Commission in deterring violations of the securities laws by making awards to whistleblowers who provide information that leads to the successful enforcement of such laws; and (d) whether the award otherwise enhances the Commission's ability to enforce the federal securities laws, protect investors, and encourage the submission of high-quality information from whistleblowers. Address these factors in your response as well.

Additional information about the criteria the Commission may consider in determining the amount of an award is available on the Commission's website at [www.sec.gov/whistleblower](http://www.sec.gov/whistleblower).

**Section H: Declaration**

This section must be signed by the claimant.

# EXHIBIT E

OMB APPROVAL	
OMB Number: . . . . .	██████████
Expires: . . . . .	
Estimated average burden hours per response . . . . .	1

## FORM WB-APP

### APPLICATION FOR AWARD FOR ORIGINAL INFORMATION SUBMITTED PURSUANT TO SECTION 21F OF THE SECURITIES EXCHANGE ACT OF 1934

#### A. APPLICANT'S INFORMATION (REQUIRED FOR ALL SUBMISSIONS)

Name			
Street Address (include Apartment/Unit #)			
City, State/Province, Zip Code, Country			
Telephone			
Alternate Phone			
Email Address			

#### B. ATTORNEY'S INFORMATION (IF APPLICABLE – SEE INSTRUCTIONS)

Attorney Name			
Firm Name			
Street Address			
City, State/Province, Zip Code, Country			
Telephone			
Fax Number			
Email Address			

#### C. TIPS, COMPLAINTS, and REFERRALS (TCR) DETAILS

1. Manner in which original information was submitted to SEC:

SEC Website/online                      Mail                      Fax                      Other \_\_\_\_\_

2. TCR submission number: \_\_\_\_\_

3. Date TCR submitted to SEC: \_\_\_\_\_

4. Subject(s) of the TCR: \_\_\_\_\_

#### D. NOTICE OF COVERED ACTION

If you fail to provide a valid **Notice of Covered Action** number, your application may be considered deficient. This information is found at [www.sec.gov/about/offices/owb/owb-awards.shtml](http://www.sec.gov/about/offices/owb/owb-awards.shtml).

1. Notice of Covered Action Number (e.g., 2017-999): \_\_\_\_\_

2. Notice of Covered Action Date: \_\_\_\_\_

3. Case Name: \_\_\_\_\_

4. Case Number: \_\_\_\_\_

#### E. CLAIMS PERTAINING TO RELATED ACTIONS

1. Agency/organization name to which you provided your information: \_\_\_\_\_

2. Name and contact information for point of contact at agency/organization, if known:  
\_\_\_\_\_

3. Date you provided your information: \_\_\_\_\_

4. Date action filed by agency/organization: \_\_\_\_\_

5. Case Name: \_\_\_\_\_

6. Case Number: \_\_\_\_\_



## F. ELIGIBILITY REQUIREMENTS AND OTHER INFORMATION

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 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? YES NO
2. Are you, or were you at the time you acquired the original information you submitted 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. §78c(a)(52))? YES NO
3. Did you obtain the information you are providing to us through the performance of an engagement required under the federal securities laws by an independent public accountant? YES NO
4. Did you provide the information identified in Section C above pursuant to a cooperation agreement with the SEC or another agency or organization? YES NO
5. Are you a spouse, parent, child, or sibling of a member or employee of the Commission, or do you reside in the same household as a member or employee of the Commission? YES NO
6. Did you acquire the information you are providing to us from any person described in questions F1 through F5? YES NO
7. If you answered "yes" to any of questions 1 through 6 above, please provide details.  
*Use additional sheets if necessary.*
- 8a. Did you or anyone representing you receive 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? YES NO
- 8b. If you answered "yes" to question 8a, please provide details. *Use additional sheets if necessary.*
- 9a. 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 upon which your application for an award is based? YES NO
- 9b. If you answered "yes" to question 9a, please provide details. *Use additional sheets if necessary.*

## G. ENTITLEMENT TO AWARD

Explain the basis for your belief that you are entitled to an award in connection with your submission of information to us, or to another agency in a related action. To assist us in the processing of your award application, please provide a clear and specific explanation of the nexus between the information you submitted and the resulting Covered Action or related action. Provide any additional information you think may be relevant in light of the criteria for determining the amount of an award set forth in Rule 21F-6 under the Securities Exchange Act of 1934. Include any supporting documents in your possession or control, and attach additional sheets, if necessary.

## H. DECLARATION

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.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Privacy Act Statement

This notice is given under the Privacy Act of 1974. We are authorized to request information from you by Section 21F of the Securities Exchange Act of 1934. Our principal purpose in requesting this information is to assist in our evaluation of your eligibility and other factors relevant to our determination of whether to pay a whistleblower award to you under Section 21F of the Exchange Act.

However, the information provided may be used by SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities law, in proceedings in which the federal securities laws are in issue or the SEC is a party, to coordinate law enforcement activities between the SEC and other federal, state, local or foreign law enforcement agencies, securities self-regulatory organizations, and foreign securities authorities, and pursuant to other routine uses as described in SEC-42 "Enforcement Files."

Furnishing this information is voluntary, but a decision not to do so, or failure to provide complete information, may result in our denying a whistleblower award to you, or may affect our evaluation of the appropriate amount of an award. Further, if you do not execute the Declaration, you will not be considered for an award.

Questions concerning this form may be directed to the SEC Office of the Whistleblower, 100 F Street, NE, Washington, DC 20549-5631, Tel. (202) 551-4790, Fax (703) 813-9322.

## General

- This form should be used by persons making a claim for a whistleblower award in connection with information provided to the SEC or to another agency in a related action. In order to be deemed eligible for an award, you must meet all the requirements set forth in Section 21F of the Securities Exchange Act of 1934 and the rules thereunder.
- You must sign the Form WB-APP as the claimant. If you provided your information to the SEC anonymously, you must now disclose your identity on this form and your identity must be verified in a form and manner that is acceptable to the Office of the Whistleblower prior to the payment of any award.
  - If you are filing your claim in connection with information that you provided to the SEC, then your Form WB-APP, and any attachments thereto, **must be received by the SEC Office of the Whistleblower within ninety (90) days of the date of the Notice of Covered Action to which the claim relates.**
  - If you are filing your claim in connection with information you provided to another agency in a related action, then your Form WB-APP, and any attachments thereto, must be received by the SEC Office of the Whistleblower as follows:
    - ◇ If a final order imposing monetary sanctions has been entered in a related action at the time you submit your claim for an award in connection with a Commission action, **you must submit your claim for an award in that related action on the same Form WB-APP that you use for the Commission action.**
    - ◇ If a final order imposing monetary sanctions in a related action has not been entered at the time you submit your claim for an award in connection with a Commission action, **you must submit your claim on Form WB-APP within ninety (90) days of the issuance of a final order imposing sanctions in the related action.**
- You must submit your Form WB-APP to us in one of the following two ways:
  - By mailing the signed form to the SEC Office of the Whistleblower, 100 F Street NE, Washington, DC 20549-5631; or
  - By faxing the signed form to (703) 813-9322.

## Instructions for Completing Form WB-APP

### Section A: Applicant's Information

Provide information about yourself.

**Section B: Attorney's Information.** If you are represented by an attorney in this matter, provide the information requested. If you are not represented by an attorney in this matter, leave this Section blank.

Provide information about the attorney representing you in this matter.

### Section C: Tip/Complaint Details

Question 1: Indicate the manner in which your original information was submitted to the SEC.

Question 2: Include the TCR (Tip, Complaint, or Referral) submission number to which this claim relates. Provide your TCR submission number if known. This is a 13-digit number that follows the letters "TCR." This would have been provided to you by mail if you submitted your TCR by mail or fax. If you submitted your TCR online, this number would have displayed on the screen immediately after you submitted the information.

Question 3: Provide the date on which you submitted your information to the SEC.

Question 4: Provide the name of the individual(s) or entity(s) to which your complaint related.

### Section D: Notice of Covered Action

The process for making a claim for a whistleblower award begins with the publication of a "Notice of Covered Action" on the Commission's Office of the Whistleblower Website at [www.sec.gov/about/offices/owb/owb-awards.shtml](http://www.sec.gov/about/offices/owb/owb-awards.shtml). The Notice is published on the "Claim An Award" tab of the website subsequent to the entry of a final judgment or order in a judicial or administrative action that by itself, or collectively with other judgments or orders previously entered in the action, results in the imposition of monetary sanctions exceeding \$1,000,000. If you fail to provide the following information your application will be considered deficient.

Question 1: Provide the notice number of the Notice of Covered Action.

Question 2: Provide the date of the Notice of Covered Action to which this claim relates.

Question 3: Provide the case name referenced in Notice of Covered Action.

Question 4: Provide the case number referenced in Notice of Covered Action.

**Section E: Claims Pertaining to Related Actions**

Not all actions brought by other agencies or authorities qualify as related actions. The SEC's whistleblower rules specifically define a related action as a judicial or administrative action that is brought by: (i) The Attorney General of the United States, (ii) An appropriate regulatory authority, (iii) A self-regulatory organization, or (iv) A state attorney general in a criminal case, and is based on the same original information that the whistleblower voluntarily provided to the SEC, and that led the SEC to obtain monetary sanctions totalling more than \$1,000,000.

If you are not applying for a related action, as defined by the SEC's whistleblower rules, please leave Section E blank.

Question 1: Provide the name of the agency or organization to which you provided your information.

Question 2: Provide the name and contact information for your point of contact at the agency or organization, if known.

Question 3: Provide the date on which you provided your information to the agency or organization referenced in question E1.

Question 4: Provide the date on which the agency or organization referenced in question E1 filed the related action that was based upon the information you provided.

Question 5: Provide the case name of the related action.

Question 6: Provide the case number of the related action.

## Section F: Eligibility Requirements

Question 1: State whether you are currently, or were at the time you acquired the original information that you submitted to the SEC, 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 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.

Question 2: State whether you are, or were at the time you acquired the original information you submitted to the SEC, 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.

Section 3(a)(52) of the Exchange Act (15 U.S.C. §78c(a)(52)) currently defines “foreign financial regulatory authority” as “any (A) foreign securities authority, (B) other governmental body or foreign equivalent of a self-regulatory organization empowered by a foreign government to administer or enforce its laws relating to the regulation of fiduciaries, trusts, commercial lending, insurance, trading in contracts of sale of a commodity for future delivery, or other instruments traded on or subject to the rules of a contract market, board of trade, or foreign equivalent, or other financial activities, or (C) membership organization a function of which is to regulate participation of its members in activities listed above.”

Question 3: Indicate whether you acquired the information you provided to the SEC through the performance of an engagement required under the Federal securities laws by an independent public accountant.

Question 4: State whether you provided the information submitted to the SEC pursuant to a cooperation agreement with the SEC or with any other agency or organization.

Question 5: State whether you are a spouse, parent, child or sibling of a member or employee of the Commission, or whether you reside in the same household as a member or employee of the Commission.

Question 6: State whether you acquired the information you are providing to the SEC from any individual described in Question 1 through 5 of this Section.

Question 7: If you answered “yes” to any of questions 1 through 6, please provide details.

Question 8a: State whether you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission from the agencies listed in this question.

Question 8b: If you answered “yes” to questions 8a, please provide details. Use additional sheets if necessary.

Question 9a: State whether you are the subject or target of a criminal investigation or have been convicted of a criminal violation in connection with the information upon which your application for award is based.

Question 9b: If you answered “yes” to question 9a, please provide details, including the name of the agency or organization that conducted the investigation or initiated the action against you, the name and telephone number of your point of contact at the agency or organization, if available and the investigation/case name and number, if applicable. Use additional sheets, if necessary.

### **Section G: Entitlement to Award**

Use this section to explain the basis for your belief that you are entitled to an award in connection with your submission of information to us or to another agency in connection with a related action. To assist us in processing your award application, please provide a clear and specific explanation of the nexus between the information you submitted to the Commission and the particular Covered Action or related action for which you are applying for an award. Specifically address how you believe you voluntarily provided the Commission with original information that led to the successful enforcement of a judicial or administrative action filed by the Commission, or a related action. Refer to Rules 21F-3 and 21F-4 under the Exchange Act for further information concerning the relevant award criteria. You may attach additional sheets, if necessary.

Rule 21F-16 under the Exchange Act provides that in determining the amount of the award, the Commission will consider the following factors in determining the amount of an award based on the unique facts and circumstances of each case. We may increase the award percentage based on the existence of these factors: the significance of the information you provided us to the success of any proceeding brought against wrongdoers; the extent of the assistance you provide us in our investigation and any successful proceeding; our law enforcement interest in deterring violations of the securities laws by making awards to whistleblowers who provide information that leads to the successful enforcement



of these laws; whether, and the extent to which, you participated in your company's internal compliance systems, such as, for example, reporting the possible securities violations through internal whistleblower, legal or compliance procedures before, or at the same time, you reported them to us.

We may reduce the amount of an award based on these factors: if you were a participant in, or culpable for the securities law violation(s) you reported; if you unreasonably delayed reporting the violation(s) to us; if you interfered with your company's internal compliance and reporting systems, such as, for example, making false statements to your compliance department that hindered its efforts to investigate possible wrongdoing. Additional information about the criteria the Commission may consider in determining the amount of an award is available on the Commission's Website at [www.sec.gov/whistleblower](http://www.sec.gov/whistleblower).

#### **Section H: Declaration**

The declaration must be signed by the claimant. An attorney representing a claimant may not sign the declaration on behalf of the claimant. Electronic signatures are not accepted. Please print this form and sign prior to submission.