



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

February 26, 2018

Mr. Taylor Amarel
10420 Jitney Lane
Grass Valley, CA 95945

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Aggregation of FOIA request 18-00174-FOPA

Dear Mr. Amarel:

This letter addresses the following request for records:

18-00174-FOPA submitted on February 24, 2018 for the following:

All of the documents associated with my Whistleblower submission TCR1469610961731. This should include the narrative and attached document as well as any supplements.

I have determined that this request is for records related to tips, complaints, and/or referrals submitted by you to the SEC. I am aggregating this request with your pending complex track request, 18-00004-FIFO. Please be advised that other requests that you have currently pending, as well as any request you file after this date may also be subject to aggregation.

For purposes of determining fees, you are considered an "Other Use" requester. As such, you are entitled to two (2) hours of search time and 100 pages of duplication free of charge. Once these thresholds are met you will be required to pay any remaining search and duplication fees. Because you have failed to make payments in the past, the Office of FOIA Services may require that you make advance payments for processing.

You have the right to appeal my decision to the SEC's General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5)(iv). The appeal must be received within ninety (90) calendar days of the date of this decision. Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should

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identify the requested records. The appeal may include facts and authorities you consider appropriate.

You may file your appeal by completing the online Appeal form located at https://www.sec.gov/forms/request_appeal, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

If you have any questions, please contact me at sifordm@sec.gov or (202)551-7201. You may also contact me at foiapa@sec.gov or (202) 551-7900. You also have the right to seek assistance from John Livornese at (202) 551-7900 as a FOIA Public Liaison for this office, or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via email at ogis@nara.gov.

Sincerely,



Mark P. Siford
Counsel to the Director/Chief FOIA Officer
Office of Support Operations