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Sent Via Postal Service, And Email:

United States Securities and Exchange Commission

Via Postal Service To:

Mary Jo White, Kara M. Stein, Michael S. Piwowar, and Andrew J. Ceresney.
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Via Email To: whitemj@sec.gov, steink@sec.gov, piwowarms@sec.gov,
ceresney@sec.gov, ceresneya@sec.gov, enforcement@sec.gov, and
chairmanoffice@sec.gov.

RE: Utilization Of Whistleblower Information

Senior SEC Officials,

Since 2013, after being a victim of financial fraud, I have dedicated thousands of hours to the discovery and reporting of financial fraud to the SEC. Throughout the past year, my efforts to create novel methods of fraud discovery significant paid off and I have been able to assist the SEC, FBI, USCIS, IRS, CFPB, and state law enforcement agencies with nearly 100 separate cases of fraud.

It seems universal that law enforcement agencies are publicly open to the idea of Whistleblower assistance but the actual internal may be much different. Indeed, I have already documents numerous instances of SEC staff interfering with Whistleblower out of spite, conflict of interest, or general enforcement culture problems.

Given such, I am writing today to seek clarification on how the SEC has process my Whistleblower tips, in particularly, I am seeking clarification and assurances that the SEC has not ignored two packages of evidence to wish I mail to the SEC's Whistleblower office. I am focusing on these two documents because recent media reports and external law enforcement actions show that the disclosure and elaboration I submitted to the SEC is of indispensable value – and given such, I am morally obligated to seek your assurance that these tips are not being ignored.

By way of background, in the first half of 2016 I submitting two large packages full of denoted, highlighted, and elaborated upon financial marketing materials that were obtained through my physical attendance at investment conferences. While attending these conferences I engaged in an analysis to determine which investment opportunities appears suspicious, not only through an analysis of the documents but by talking to people, seeking comment from industry players, and conducting substantial background research.

In doing so, I was able to discover and submit to the SEC evidence of fraud within the Proton Therapy case, Jay Peak case, Path America case, and numerous undisclosed investigations. These are just a few of the frauds discovered which ultimately prove the credibility of my submissions and provide assurances that my methods of discovering fraud and highlighting/weighing red flags are highly infective – however, it does not end there.

I submitted many other documents such as brochures, marketing materials, recorded conversations, and analysis concerning frauds that have been the subject of USCIS, State, IRS, and other non-SEC actions. These include the Okemo project in Vermont, the Western Regional Center aka WRC, the Alabama EB-5 Regional Center, Arizona Alternative Energy Regional Center, Virginia Center for Foreign Investment and Job Creation, Yellowstone Montana Regional Center, California Regional Center, LLC, Washington Development Regional Center, MCIG Regional Center, and numerous others.

My submissions to the SEC directly relate to the above companies and contain many of the physical documents that would be difficult for law enforcement agencies to obtain themselves.

This is the crux of why I am writing. Based upon my submissions, the SEC has the ability to share this information with law enforcement partners saving them hundreds of hours of time and resources while simultaneously giving the SEC a head start on any SEC investigations. Indeed, given that the USCIS or state agencies have already taken action against many of the companies subject to my complaints, it is imperative that the SEC also investigate these companies as a termination by the USCIS is an almost 100% assurance that securities laws were broken or were attempted to be broken in one way or another. Thus, it is not only logical but would save the SEC significate resources if they aggressively utilized these tips.

Given the enormous potential to safeguard our financial markets, I am writing to ask:

1. Has the SEC ignored these physical Whistleblower submissions?
2. Has the SEC taken action to document these physical Whistleblower submissions in a manner that is easily accessible and known by SEC staff?
3. Has the SEC taken action to make these documents available to other law enforcement agencies?
4. Are SEC enforcement staff, many of whom are in the middle of relevant litigation, being informed of the information as it relates to their cases?
5. Are the documents backed up to prevent any loss or spoliation?
6. What other actions has the SEC taken to ensure that this critical information is used to its fullest potential?

If you have any questions or concerns, please do not hesitate to contact me. I respectfully request that the SEC provide a response within 20 days.

Sincerely Yours,

Taylor Scott Amarel