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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,
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RE: Whistleblower's Experience With Caustic SEC Culture

Senior SEC Officials,

As you know, I am a Whistleblower who had dedicated thousands of hours of reporting fraud to the SEC. Non-exhaustively, this past year my efforts have assisted the SEC in some of the largest actions, including Jay Peak, Proton Therapy, Path America, Etc - but this is not why I am writing.

I am writing to you today to express my serious first hand concerns about caustic culture within the SEC that has almost unilaterally allowed significant frauds to fester, expand, and grow – damaging investors and confidence within the SEC's enforcement programs.

Particularly, as a Whistleblower, I have encountered SEC executing a borderline hatred towards Whistleblowers by:

1. Deleting Whistleblower tips and records without reason.
2. Allowing Whistleblower tips and records to be negligently handled, resulting in the corruption of hundreds of Whistleblower records.
3. Refusing to respond to even the most basic inquiries and clarification requests by Whistleblowers.

4. Corrupting a Whistleblower submissions, then instructing SEC staff to ignore or give lower priority to all other Whistleblower tips by the same Whistleblower because this Whistleblower's tips are a waste of time.
5. Spreading unfounded rumors among enforcement and examinations staff that certain Whistleblower's are crazy and not credible. Staff attempted to bolster their arguments by pointing out the corrupted or deleted records and artificially blaming this on the Whistleblower.
6. Instructing Whistleblowers to submit tips no more than 5-7 paragraphs long and reviewable within 15 minutes, despite the complicated nature of many Whistleblower tips. In one instances a Whistleblower was told to keep tips to 5-7 paragraphs only a few months after the SEC instructed the Whistleblower to provide significantly more elaboration and legal analysis that requires multiple pages of documents, evidence, and narrative.
7. Claiming that the SEC does not have the resources to review certain Whistleblower tips while simultaneously refusing offered assistance from the Whistleblower and or other federal law enforcement agencies.
8. Operating a Whistleblower office without a full staff complement- despite being authorized by budget to increase staff by 2, the Whistleblower office did not hire any new staff this past year. At the same time, the office regularly denied Whistleblower's motions or requests on the basic that any request for due process would delay the Whistleblower program too much.
9. Whistleblower staff deliberately refusing requests to communicate with Whistleblower's via the SEC's encrypted ZIX email system, putting Whistleblower's at significant risk.
10. Etc.

For your reference, more elaboration on these issues, including copious amounts of evidence has been submitted to the SEC's OWB, Office of Adults, OIG, and other departments for your review.

However, given the severity of the problems documented herein, I write asking you to elaborate on each point, providing me and other Whistleblower's with clarification on how the SEC is going to remedy these issues and prevent the bad actions from destroying the Whistleblower program. If you have any questions or concerns, please do not hesitate to contact me further.

Sincerely Yours,

Taylor Scott Amarel