



DIVISION OF  
ENFORCEMENT

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 27, 2018

Jane Norberg, Chief  
Office of the Whistleblower  
Phone: (202) 551-4790  
Fax: (703) 813-9322

Mark Nelson  
9457 S. University Blvd.  
#312  
Highlands Ranch, CO 80126

TCR Submission number: 15368-092-365  
Submission dated: September 5, 2018

Dear Mr. Nelson:

Thank you for the information that you submitted under the SEC's Whistleblower Program. We greatly appreciate your bringing this matter to our attention. The success of the whistleblower program depends on individuals providing the Commission with specific, timely, and credible information.

Members of the staff of the Division of Enforcement may contact you for additional assistance or information. In addition, we encourage you to submit any additional supporting information or materials that you believe will assist us in analyzing and fully understanding this matter.

On August 12, 2011 the final Whistleblower rules went into effect. It is now required that you submit a signed Form-TCR (including the declarations page) in order to be considered for a whistleblower award. You are encouraged to submit the form using our online questionnaire, which you can access at [www.sec.gov/whistleblower](http://www.sec.gov/whistleblower). That website also has a link to a pdf of the Form-TCR that you may also complete and sign and send to us via hard copy at Office of the Whistleblower, 100 F Street, NE, Mail Stop 5971, Washington, DC 20549 or fax it to (703) 813-9322.

Thank you again for taking the opportunity to submit your information to us. Efforts by persons such as yourself are critical to the success of this program.

Please do not hesitate to contact the Office of the Whistleblower if you have any questions or concerns.

Best Regards,

Jane Norberg

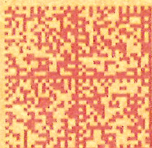


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OFFICIAL BUSINESS

Mark Nelson  
9457 S. University Blvd., #312  
Highlands Ranch, CO 80126





11-2-18

8:54 AM EDT J. Minahan

Selected "O"

Left detailed message

- Will Fill out Form

Jane Norberg suggested  
left submission # & date

gave phone # 720 765 7646  
for call back  
or message -

Mentioned  
9-27-lettr  
sent on  
Oct. 25-18  
by US  
mail

"Glad to receive letter"