



In the Matter of:

THOMAS M. BECK,

ARB CASE NO. 06-140

COMPLAINANT,

ALJ CASE NO. 2006-SOX-003

v.

DATE: June 30, 2010

CITIGROUP, INC., CITIGROUP GLOBAL  
MARKETS HOLDINGS, INC., CITIGROUP  
GLOBAL MARKETS, INC., and CITIGROUP  
GLOBAL MARKETS DEUTSCHLAND AG &  
CO. KGaA,

RESPONDENTS.

BEFORE: THE ADMINISTRATIVE REVIEW BOARD

Appearances:

*For the Complainant:*

Thomas B. Mason, Esq., *Zuckerman Spaeder LLP*; R. Scott Oswald, Esq., Nicholas Woodfield, Esq., *The Employment Law Group, PC*, Washington, District of Columbia

*For the Respondent:*

Dennis J. Morikawa, Esq., Azeez Hayne, Esq., Angeli Murthy, Esq., *Morgan Lewis & Bockius LLP*, Philadelphia, Pennsylvania

Before: Paul M. Igasaki, *Chief Administrative Appeals Judge*, E. Cooper Brown, *Deputy Chief Administrative Appeals Judge*, and Wayne C. Beyer, *Administrative Appeals Judge*

FINAL DECISION AND ORDER DISMISSING APPEAL

The Complainant, Thomas Beck, filed a complaint alleging that the Respondents, collectively Citigroup, terminated his employment in violation of the whistleblower protection provisions of Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act (SOX),<sup>1</sup> and its implementing regulations.<sup>2</sup> Prior to his termination, Beck, a German citizen, worked for a German subsidiary of Citigroup in Germany. Citigroup, Inc. is a publicly traded U.S. multinational corporation headquartered in New York City. Beck claims he engaged in activity protected under SOX when he provided information to his supervisors concerning misrepresentations of revenue and inaccurate valuations.

Beck filed a SOX complaint with the Occupational Safety and Health Administration, which concluded that it lacked jurisdiction under the Act because Beck was employed by a foreign subsidiary located in Germany when the adverse action took place. Beck objected to OSHA's findings and requested a hearing before the Department of Labor's Office of Administrative Law Judges.

An Administrative Law Judge (ALJ) concluded that Section 806 of the Sarbanes-Oxley Act did not afford whistleblower protection to Beck.<sup>3</sup> Beck filed a timely petition requesting the Administrative Review Board (ARB) to review the ALJ's decision.<sup>4</sup>

The Secretary of Labor has delegated her authority to issue final agency decisions under the SOX to the ARB.<sup>5</sup> The Board issued a Notice of Review and Briefing Schedule permitting the parties to submit briefs in support of or in opposition to the ALJ's order. Both parties submitted briefs.

On June 3, 2010, while the case was pending before the Board, Beck sought to withdraw his appeal.<sup>6</sup> Citigroup has filed no objection to Beck's motion to withdraw.

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<sup>1</sup> 18 U.S.C.A. § 1514(A) (Thomson / West Supp. 2009).

<sup>2</sup> 29 C.F.R. Part 1980 (2009).

<sup>3</sup> *Beck v. Citigroup, Inc.*, 2006-SOX-003 (Aug. 1, 2006).

<sup>4</sup> *See* 29 C.F.R. § 1980.110(a).

<sup>5</sup> *See* Secretary's Order No. 1-2010 (Delegation of Authority and Assignment of Responsibility to the Administrative Review Board), 75 Fed. Reg. 3924 (Jan. 15, 2010); *see also* 29 C.F.R. § 1980.110.

<sup>6</sup> *See* 29 C.F.R. § 1980.111(c).

Accordingly, knowing of no reason that Beck should not be permitted to withdraw his appeal, we **GRANT** his motion and **DISMISS** his appeal.

**SO ORDERED.**

**PAUL M. IGASAKI**  
**Chief Administrative Appeals Judge**

**E. COOPER BROWN**  
**Deputy Chief Administrative Appeals Judge**

**WAYNE C. BEYER**  
**Administrative Appeals Judge**