

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-22016

<p>In the Matter of</p> <p>ARCH LEASING CORP TRUST,</p> <p>Respondent.</p>

THE DIVISION OF ENFORCEMENT’S MEMORANDUM CONCERNING THE
REGISTRATION OF ARCH LEASING CORPORATION TRUST

Pursuant to the December 10, 2024 Order issued by the Securities and Exchange Commission (the “Commission”), the Division of Enforcement (the “Division”) files this memorandum addressing whether Respondent Arch Leasing Corporation Trust has a class of securities registered with the Commission. For the reasons stated herein, Respondent does have a class of securities registered under Section 12(g) of the Securities Exchange Act of 1934 (the “Exchange Act”).

FACTS

On March 7, 1995, Respondent filed a Form S-1 to register an offering of securities under the Securities Act of 1933 (the “Securities Act”). *See* Declaration of Marva D. Simpson at ¶ 3 and attached Exhibit 1. On March 30, 1995, in connection with the Form S-1, Respondent filed a registration statement on Form 8-A to register its securities under Section 12(g) of the Exchange Act. *Id.* According to the information on the Commission’s internal EDGAR system, the Form S-1 and the Form 8-K became effective on April 13, 1995. *Id.* at ¶ 4.

Although, in its most recent Form 10-K, Respondent indicated on the cover page that it did not have a class of securities registered under Section 12(b) or (g) of the Exchange Act, later in the filing, Respondent acknowledged that, in April 1995, it had offered securities to the public that were registered under the Exchange Act. *See* Form 10-K at Item 1 (“The Trust offered Series 1 Collateral Trust Bonds to the public in April 1995, pursuant to a Registration Statement filed under the [S]ecurities [Exchange] Act of 1934”).

ARGUMENT

When an issuer files a Form 8-A in connection with a Securities Act registration, the Section 12(g) registration becomes effective automatically on the later of (1) the date the company files the Form 8-A or (2) the date the Securities Act registration becomes effective. 17 C.F.R. § 249a(d)(2). Here, Respondent filed a Form 8-A to register securities pursuant to Section 12(g) of the Exchange Act in connection with its Form S-1. The Form 8-A became effective on April 13, 1995, when the Form S-1 was declared effective.

CONCLUSION

For the reasons set forth above, and for the reasons stated in the Order Instituting Proceedings, Respondent currently has a class of securities registered under Section 12(g) of the Exchange Act. For the protection of investors, that registration should be revoked pursuant to Exchange Act Section 12(j) because Respondent has failed to file required periodic reports since February 13, 1998.

Dated: March 10, 2025

/s/ Samantha M. Williams

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Securities and Exchange Commission

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COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Memorandum Concerning the Registration of Arch Leasing Corporation Trust to be mailed to the following on this 10th day of March, 2025, in the manner indicated below:

By UPS

ARCH LEASING CORP TRUST
16144 Westwoods Business Park
Ellisville, Missouri
63021



Sandhya C. Harris