

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
ADMINISTRATIVE PROCEEDING

File No. 3-22231

In the Matter of
ARtelligence Holdings Inc.,
Respondent.

**MOTION FOR FURTHER EXTENSION OF TIME
PURSUANT TO RULE 161 TO REGAIN COMPLIANCE**

ARtelligence Holdings Inc. ("Respondent"), respectfully moves the Commission for a further extension of time pursuant to Securities and Exchange Commission ("SEC") Rule of Practice 161 (17 C.F.R. § 201.161) to allow completion and submission of the Respondent's audited annual reports and reviewed quarterly filings from January 1, 2023, through September 30, 2025.

Background

A. The Division of Enforcement commenced this proceeding pursuant to the Securities Exchange Act of 1934 seeking, among other remedies, the revocation of Respondent's Section 12 registration for failure to file required periodic reports.

B. Respondent proactively engaged FM Financial Services, LLC, a PCAOB-registered audit firm, and has been working diligently to finalize the reporting necessary for regaining compliance.

C. Respondent initially sought an extension until September 30, 2025, for completion of nine (9) reviewed quarterly reports and two (2) audited annual reports.

Good Cause Under Rule 161

D. SEC Rule of Practice 161(a) provides that the Commission may, for "good cause shown," extend any time limits prescribed by the Rules of Practice for the filing of papers. Rule 161(b) advises that such motions are strongly disfavored except where denial would substantially prejudice the moving party's case and that the Commission will consider the length of proceedings to date, prior extensions granted, stage of the proceedings, and the impact on justice and fairness.

E. Respondent makes a strong showing of “substantial prejudice,” as denial of this extension would cause irrevocable harm to the company and its shareholders by triggering immediate revocation despite demonstrable, good faith progress toward remediation

F. FM Financial Services, LLC has provided a letter (attached as Exhibit A) stating that the reviews and audits are actively progressing, and that additional time is necessary to satisfy mandatory PCAOB standards. The need for extension arises from factors beyond Respondent’s control, including comprehensive review of legacy records and strict adherence to quality control protocols.

Legal Argument & Shareholder Protection

G. Granting this extension aligns with the policy underlying Rule 161, which is intended to “prevent substantial prejudice” and serve the interests of justice.

As stated by the Commission, a movant must make a strong showing that denial would substantially prejudice their case — here, denial would harm not only Respondent’s interests but would also adversely impact several thousand shareholders and investors who stand to lose public market access, value, and transparency if registration is summarily revoked prior to Respondent regaining compliance.

H. In the Matter of Nicholas J. Genovese, Investment Advisers Act of 1940 Release No. 6851, Admin. Proc. File No. 3-18392 (February 11, 2025) [<https://www.sec.gov/files/litigation/opinions/2025/ia-6851.pdf>], the Commission declined an indefinite extension, it outlined the standard for granting reasonable requests for extensions of time: factual good cause, a specific need for procedural fairness (such as more time to respond to filings), and no prejudice to any parties. In the matter at bar,

- Our factual good cause is the need for the auditor to complete an extensive investigation.
- Procedurally, we needed more time but could not know exactly how much time until the reviews and audits began.
- The further extension is more a correction to our Motion for Extension of Time.
- Granting additional time will not prejudice any party. Rather, it will result in improving the financial position of the several thousand beneficial shareholders.

I. Immediate revocation, in these circumstances, does not serve the public interest. Shareholders and the investing public benefit from transparency, remediation, and restoration of compliance rather than abrupt deregistration proceeding despite ongoing good faith efforts. Granting the requested extension preserves their rights and interests and supports Commission precedent that extensions are appropriate when compliance is imminent, and substantial progress can be demonstrated.

Relief Requested

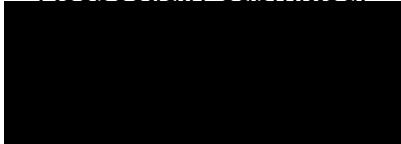
Considering the foregoing, Respondent respectfully requests:

1. That the Commission grant a further extension of time to November 30, 2025, for Respondent to complete its audits and file reports to regain compliance.
2. That the Commission permit Respondent to file its reports as each is completed evidencing Respondent's progress towards full compliance.

Conclusion

Respondent remains committed to full compliance and transparency. For example, over the period involved, Respondent has filed 24 timely 8K reports providing pertinent shareholder and investor information and has posted on its website two open letters to shareholders. Respondent respectfully submits that the requested relief is consistent with the public interest and the Commission's goals of promoting accurate and timely disclosure. Respondent further affirms that it will continue to cooperate fully with the Division of Enforcement and provide regular updates on its progress.

Respectfully submitted,



Timothy A. Holly
Chairman/CEO
ARtelligence Holdings Inc.
September 30, 2025

EXHIBIT A
Statement of Auditor
(Filed as Separate PDF)

Certificate of Service

I hereby certify that on September 30, 2025, I caused the foregoing Motion for Further Extension of Time, together with Exhibit A to be served upon the Division of Enforcement and all parties of record in accordance with SEC Rules of Practice.



Chairman/CEO
ARtelligence Holdings, Inc.