

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 10910 / December 22, 2020

SECURITIES EXCHANGE ACT OF 1934
Release No. 90770 / December 22, 2020

INVESTMENT ADVISERS ACT OF 1940
Release No. 5654 / December 22, 2020

Admin. Proc. File No. 3-19145

In the Matter of

MATTHEW R. ROSSI and SJL CAPITAL, LLC

ORDER EXTENDING TIME TO ISSUE DECISION

The Commission has determined, in its discretion, that it is appropriate to extend by 90 days the period within which the decision in this matter may be issued. Accordingly, IT IS ORDERED that such period be, and hereby is, extended to March 22, 2021.

By the Commission.

Vanessa A. Countryman
Secretary