UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933

Release No. 11017 / December 20, 2021

SECURITIES EXCHANGE ACT OF 1934 Release No. 93836 / December 20, 2021

INVESTMENT ADVISERS ACT OF 1940 Release No. 5933 / December 20, 2021

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 21, 2022.¹

By the Commission.

Vanessa A. Countryman Secretary

¹ March 20, 2022 is a Sunday.