

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 101858 / December 10, 2024

Admin. Proc. File No. 3-22016

In the Matter of

ARCH LEASING CORP TRUST

ORDER REQUESTING SUPPLEMENTATION OF THE RECORD

On August 19, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Arch Leasing Corp Trust (CIK No. 925556) (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹ On October 16, 2024, the Commission issued an order asking Respondent to show cause by October 30, 2024, why the registration of its securities should not be revoked by default due to its failure to timely file an answer or otherwise to defend this proceeding.² As of the date of this order, Respondent has not responded to the OIP or the order to show cause.

As explained in the OIP, Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of classes of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports.³ Here, the OIP alleges that Respondent has “a class of securities registered with the Commission pursuant to Exchange Act Section 12(g),”⁴ and that it has failed to file any periodic reports since it filed a Form 10-Q for the period ended December 31, 1997. When the Commission deems a party to be in default it “may” deem the allegations of the OIP to be true, but it is not required to do so.⁵ In this case, Respondent’s most recent annual report filing available on the Commission’s public EDGAR website states that it has no securities registered with the Commission pursuant to

¹ *Arch Leasing Corp Tr.*, Exchange Act Release No. 100764, 2024 WL 3875991 (Aug. 19, 2024).

² *Arch Leasing Corp Tr.*, Exchange Act Release No. 101357, 2024 WL 4504640 (Oct. 16, 2024).

³ 15 U.S.C. §§ 78m(a), 78l.

⁴ *Arch Leasing Corp Tr.*, 2024 WL 3875991, at *1.

⁵ Rule of Practice 155(a), 17 C.F.R. § 201.155(a).

Exchange Act Section 12(b) or (g),⁶ and the other filings available on that website do not appear to register any class of Respondent's securities under Section 12.⁷ It thus appears that the Commission would benefit from receiving additional evidence regarding the registration of Respondent's securities with the Commission.

Accordingly, it is ORDERED that the parties shall submit, by January 9, 2025, any evidence, including filings not available on the Commission's public EDGAR website, that they wish to submit to prove or disprove that Respondent has a class of securities registered with the Commission. The parties may also include a short supporting explanation with this evidence. A party may respond to an opposing party's filing by January 24, 2025.

Respondent is reminded that, if it fails to respond or otherwise defend this proceeding, the Commission may deem it in default, deem the allegations in the OIP to be true, and determine the proceeding against it upon consideration of the record without holding a public hearing.⁸ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final opinion and order resolving the matter.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

⁶ Arch Leasing Corporation Trust Form 10-K405 for the fiscal year ended March 31, 1997, <https://www.sec.gov/Archives/edgar/data/925556/0000950114-97-000314.txt>.

⁷ <https://www.sec.gov/edgar/browse/?CIK=925556>.

⁸ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180.