

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 99349 / January 16, 2024

Admin. Proc. File No. 3-21620

In the Matter of  
ARCH LEASING CORP

SECOND ORDER REGARDING SERVICE

On September 6, 2023, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Arch Leasing Corp (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup>

After the Commission issued an initial order regarding service,<sup>2</sup> the Division of Enforcement filed a Declaration of Sandhya C. Harris, stating that, consistent with Rule 141(a)(2)(ii) of the Commission’s Rules of Practice, service was made on Respondent on September 26, 2023, by mailing the OIP “to the address shown on its most recent EDGAR filing.”<sup>3</sup> However, the Commission’s EDGAR database does not reflect any filings by Respondent.<sup>4</sup> Accordingly, by January 30, 2024, the Division is ordered to file a status update that attaches (1) a corrected declaration regarding its service of the OIP on Respondent (which does not refer to an “EDGAR filing”), (2) Respondent’s most recent filing with the Commission

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<sup>1</sup> *Arch Leasing Corp*, Exchange Act Release No. 98305, 2023 WL 5770330 (Sept. 6, 2023).

<sup>2</sup> *Arch Leasing Corp*, Exchange Act Release No. 98741, 2023 WL 6793610 (Oct. 13, 2023).

<sup>3</sup> On October 13, 2023, Respondent was ordered to show cause why the registration of its securities should not be revoked by default. *Arch Leasing Corp*, Exchange Act Release No. 98741, 2023 WL 6793610 (Oct. 13, 2023).

<sup>4</sup> See Rule of Practice 323, 17 C.F.R. § 201.323 (permitting the Commission to take official notice of “any matter in the public official records of the Commission”).

(for the purpose of establishing service pursuant to Rule 141(a)(2)(ii)), and, if different, (3) Respondent's most recent periodic filing with the Commission (which is referenced in the OIP).<sup>5</sup>

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>6</sup> We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.<sup>7</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>5</sup> See, e.g., *United City Corp.*, Exchange Act Release No. 91353, 2021 WL 1043142, at \*1 (Mar. 18, 2021) (ordering Division of Enforcement to provide status report related to the address at which respondent was served with the OIP and respondent's most recent filings with the Commission); *Primera Foods Corp.*, Exchange Act Release No. 91043, 2021 WL 396766, at \*1 n.3 (Feb. 2, 2021) (same).

<sup>6</sup> See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

<sup>7</sup> See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").