

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 102214 / January 16, 2025

Admin. Proc. File No. 3-22016

<p>In the Matter of</p> <p>ARCH LEASING CORP TRUST</p>

ORDER GRANTING EXTENSION TO SUPPLEMENT THE RECORD

On August 19, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Arch Leasing Corp Trust (“Respondent”) under Section 12(j) of the Securities Exchange Act of 1934.¹ On December 10, 2024, the Commission ordered the parties to supplement the record with any evidence that they wish to submit to prove or disprove that Respondent has a class of securities registered with the Commission.² The Division of Enforcement now seeks an extension of time until February 10, 2025, to respond to the order. Respondent has not responded to the Commission’s order. Under the circumstances, it appears appropriate to grant the requested extension.³

Accordingly, it is ORDERED that the date by which the parties must respond to the Commission’s order dated December 10, 2024, is extended to February 10, 2025, and that the date by which a party may respond to an opposing party’s filing is also extended to February 25, 2025.

Respondent is reminded that, if it fails to respond or otherwise defend this proceeding, the Commission may deem it to be 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

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. 101858, 2024 WL 5088766 (Dec. 10, 2024).

³ See Rule of Practice 161, 17 C.F.R. § 201.161; *see also Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001, at *1 (Mar. 18, 2020) (stating that “pending further order of the Commission, all reasonable requests for extensions of time will not be disfavored as stated in Rule 161” (citing 17 C.F.R. § 201.161(b)(1))).

hearing.⁴ 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

⁴ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180.