

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 99977 / April 17, 2024

Admin. Proc. File No. 3-21292

In the Matter of  
AMERITRUST CORPORATION

ORDER DIRECTING PREHEARING CONFERENCE

The Securities and Exchange Commission issued an order instituting proceedings (“OIP”) on February 1, 2023, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Ameritrust Corporation (“Respondent”).<sup>1</sup> The OIP alleges that Respondent is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed, on July 25, 2022, a Form 10-Q/A for the period ended June 30, 2021. The OIP alleges further that as a result, Respondent failed to comply with requirements under the Exchange Act, and rules thereunder, for issuers of securities registered under Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g).

On December 22, 2023, we issued an order denying Respondent’s motion to postpone this proceeding, discharging our order to show cause, and extending the deadline for Respondent to file an answer to the OIP to March 21, 2024.<sup>2</sup> Respondent made filings with the Commission on March 18, 20, and 21, 2024, and April 10, 2024, that we construe, together, as its answer to the OIP.

The OIP directed the parties to conduct a prehearing conference within 14 days of service of the answer.<sup>3</sup> Under the circumstances, we direct the parties to conduct a prehearing conference within 14 days of this order.

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<sup>1</sup> *Ameritrust Corp.*, Exchange Act Release No. 96789, 2023 WL 1464404 (Feb. 1, 2023).

<sup>2</sup> *Ameritrust Corp.*, Exchange Act Release No. 99235, 2023 WL 8877631 (Dec. 22, 2023).

<sup>3</sup> *Ameritrust Corp.*, 2023 WL 1464404, at \*2.

Accordingly, IT IS ORDERED that Respondent and the Division conduct a prehearing conference by May 1, 2024. As provided in the OIP, the parties may participate by telephone or other remote means. Following the conference, the parties shall file a statement with the Office of the Secretary advising the Commission of any agreements reached at the conference. If a prehearing conference is not held, both parties shall file by April 30, 2024 a statement, jointly or separately, advising the Commission of that fact and of the efforts made to meet and confer. If Respondent fails to participate in the prehearing conference as directed by this order, it may be deemed in default and the proceeding may be determined against it.<sup>4</sup>

We again remind Respondent that it must serve the Division with a copy of any document it files with the Commission<sup>5</sup> and it must include a certificate of service with each document that it files.<sup>6</sup> In this case, that means Respondent should currently send all future documents that it files with the Commission also to the Division of Enforcement, who is represented by Sandhya C. Harris, at 100 F. Street NE, Washington, D.C. 20549-6011; [harrissan@sec.gov](mailto:harrissan@sec.gov). And Respondent should include a “certificate of service” in that filing that specifies that Respondent served the document on the Division, the date it was served, how Respondent sent the filing to the Division, and the mailing address or email address to which service was made, if not made in person.<sup>7</sup>

Moreover, we note that two individuals (including, most recently, Yun Young Lee) have made filings on Respondent’s behalf, but have not filed an entry of appearance. We remind Yun Young Lee of the obligation to file a notice of appearance pursuant to Rule of Practice 102(d)(2)

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<sup>4</sup> Rule of Practice 221(f), 17 C.F.R. § 201.221(f).

<sup>5</sup> Rule of Practice 150(a), 17 C.F.R. § 201.150(a).

<sup>6</sup> Rule of Practice 151(d), 17 C.F.R. § 201.151(d).

<sup>7</sup> *Id.*

if Yun Young Lee continues to represent Respondent in this proceeding.<sup>8</sup> Filing a notice of appearance does not require appearing before the Commission in person.

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

Vanessa A. Countryman  
Secretary

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<sup>8</sup> 17 C.F.R. § 201.102(d)(2). A notice of appearance must state “the name of the proceeding; the representative’s name, business address, email address, and telephone number; and the name, email address, and address of the person or persons represented.” *Id.*