

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-21292

In the Matter of

Ameritrust Corporation

An answer to "ORDER
DIRECTING
PREHEARING
CONFERENCE" and A
notice of appearance

In accordance with SEC Practice and Procedure Rule 102(d)(2) ordered by the Commission, Ameritrust Corporation files a notice of appearance in connection with the pre-hearing conference.

1. Ameritrust Corporation ("Ameritrust Corp") incorporated in Wyoming in April 2020. Ameritrust Corp is in the business of acquiring, holding, and developing commercial real estate. Ameritrust Corp was previously incorporated in Michigan and Georgia, with the prior Ameritrust entities ultimately merging into the Wyoming entity by August 2020.

In August 2020, Ameritrust Corp merged with a publicly traded Nevada company, Gryphon Resources, Inc. ("Gryphon"). Following its merger with Gryphon, Ameritrust became a publicly traded company that has registered securities with the Commission pursuant to Section 12(g) of the Exchange Act. (CIK No. 1372954)

Ameritrust's common stock trades on the over-the-counter ("OTC") market under the ticker symbol "ATCC."

But, Ameritrust Corp has filed certain periodic reports with the Commission, as required by Section 13 of the Exchange Act, but is now delinquent in required periodic filings.

2. The Securities and Exchange Commission issued an Order Instituting administrative Proceedings (“OIP”) on February 1, 2023, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Ameritrust Corporation.

Regarding the above administrative procedures, the commission properly served the OIP, but it was not possible to receive and confirm because Chairman Seong Yeol Lee, who was the CEO of Ameritrust Corporation at the time, died at North Shore University Hospital.

The absence of the CEO and other executives prevented them from responding to a pre-hearing conference regarding the Commission's administrative procedures, which caused many disruptions to the Commission's administrative work.

A lot of efforts have been made to normalize the company, and a new board of directors was formed by electing representative directors and directors through an extraordinary general shareholders' meeting on June 7, 2023. Since then, the corporation registered in Wyoming has been activated.

On 15 June, We became aware of the importance of OIP, and on 22 June We submitted our first status report (which was not in line with the regulations). As We mentioned in our recent report on 20 March, 21 March and 10 April, We would like to express our active commitment to the Commission's administrative process. Once again, i am deeply sorry for the disruption to the Commission's administrative work.

Accordingly, for the foregoing reasons, I respectfully request the Commission to approve the notice of appearance at the pre-hearing conference of Director Ameritrust Corporation(Respondent), Yun Young Lee.

Respectfully submitted,

Thank you.

Yun Young Lee, CFO, Director of Ameritrust Corporation

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April 25, 2024

CERTIFICATE OF SERVICE

I, Yun Young Lee acknowledges that on April 25, 2024, he submitted the above document electronically(eFAP) to the SEC's administrative procedures-related department using the SEC's OIP. This document was written by Yun Young Lee, Director. (youthluckytwo@gmail.com)

/s/ Yun Young Lee

Yun Young Lee

Director, Treasurer(CFO)