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January 25, 2024

Securities and Exchange Commission (SEC)
Office of the Secretary
100 F Street, N.E., Suite 10900
Washington, DC 20549

Re: Ameri-Metro, Inc. (ARMT)
Response to SEC Rule to Show Cause

We are respectfully responding to the SEC Order to Show Cause dated January 11, 2024, Admin. Proc. File No. 3-21654. We received the order via certified USPS mail from the SEC on January 18, 2024, and were required to file our response by the January 25, 2024, six days later.

List of Causes:

1. The SEC has not allowed adequate time to respond to numerous requests for information based upon a whistleblower complaint littered with materially false and misleading statements concerning ARMT. We will refer to him as AL prospectively.
2. Before acting upon AL's accusations, the SEC failed to investigate the background of AL whereby he has filed bankruptcy petitions not less than three times and other serious issues impairing his credibility completely prior to investigating ARMT.
3. AL filed numerous actions against ARMT amounting to literally hundreds of millions of dollars which the SEC ignored.
4. AL lost his final case on December 1, 2023. Due to the size of the lawsuit, any financial disclosure of this lawsuit would impair ARMT indefinitely.

5. AL has not been prosecuted to date for making materially false and misleading statements to federal agents to date but instead the SEC continues to rely and act upon his statements.
6. SEC agent Sandhya C. Harris is well documented as a witch hunter for small SEC registrants having minor excusable violations and has issued countless Orders to Show Cause. Harris only has 5 years of experience as an SEC agent but issues serious orders against registrants which effectively can terminate any registrant's business permanently. We respectfully request she be removed from this matter immediately or we will make this public knowledge and/or we will file a lawsuit against the SEC in District Court accordingly.
7. SEC agent Sandhya C. Harris refused to allow Phillip M. Hicks, a security law expert, and CFO of Ameri-Metro to speak on an important conference call concerning this matter. In fact, Hicks was literally "ordered" to exit the call after Harris' partner looked up Hicks within the SEC data base. Subsequently, Hicks has not by requested by the SEC to supply any explanations concerning this matter even though he serves as its CFO.
8. SEC agent Sandhya C. Harris issued numerous information request to Class B shareholders, banks and certain other parties not affiliated with ARMT in any manner. This is a clear abuse of discretion by Harris causing severe harm to ARMT. Countless hours have been spent to comfort Class B shareholders, ARMT banks and other parties limiting abilities to respond to any requests.
9. ARMT has not been able to file proper financial statements for over a year because:
 - a. The AL matter and
 - b. The ARMT auditor is in Israel where communications are currently severely restricted.
10. The SEC is currently at odds with the AICPA with respect to accounting for digital currency tokens. As you likely know, the SEC is requiring the gross method while the AICPA and underlying regulations thereto require the net method. These methods are exponentially materially different while ARMT has hundreds of thousands of digital currency tokens registered with the State of Wyoming.

Proposals:

As discussed above, we ask that Sandhya C. Harris be removed permanently from this matter.

1. We ask that our CFO be allowed to communicate with the SEC always concerning this matter prospectively.

2. AL lost the final hearing December 1, 2023; ARMT is now able to file financial statements accordingly.
3. The SEC should reconsider the AICPA position on digital currency tokens and rule the same as it is our belief this is the correct accounting position.
4. We are now back in communications with ARMT auditors and can proceed accordingly.
5. We request an additional 120 days from the date the SEC rules on the Order to comply.

Thank you for your attention regarding this serious matter.

Very Truly,

A solid black rectangular box used to redact the signature of the sender.

Shah Mathias
Chairman