UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 99917 / April 8, 2024

INVESTMENT ADVISERS ACT OF 1940 Release No. 6582 / April 8, 2024

Admin. Proc. File No. 3-21030

In the Matter of

LEON VACCARELLI

ORDER GRANTING EXTENSION OF TIME

Respondent Leon Vaccarelli requests a 30-day extension of time to respond to a February 7, 2024 Commission order.¹ Vaccarelli states that, due to circumstances outside his control, he cannot currently afford the postage necessary to file and serve his response. Under the circumstances, it appears appropriate to grant the extension request for good cause shown.²

Accordingly, it is ORDERED that Vaccarelli file the response directed by the February 7, 2024 order by April 23, 2024.

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

Vanessa A. Countryman Secretary

¹ See Leon Vaccarelli, Exchange Act Release No. 99485, 2024 WL 473706 (Feb. 7, 2024) (requiring filing of response by March 24, 2024).

² See Rule of Practice 161(a), 17 C.F.R. § 201.161(a) (requiring good cause showing for extensions); see also In re Pending Administrative Proceedings, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020) (providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Commission Rule of Practice 161).