UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 90285 / October 29, 2020

ADMINISTRATIVE PROCEEDING File No. 3-19597

In the Matter of

: ORDER EXTENDING TIME TO

Bethany Liou and Golden California : ENTER AN ORDER APPROVING OR

Regional Center, LLC : DISAPPROVING PLAN OF

: DISTRIBUTION

Respondent. :

On September 2, 2020, pursuant to Rule 1103 of the United States Securities and Exchange Commission's Rules on Fair Fund and Disgorgement Plans (the "Commission's Rules"), 17 C.F.R.§ 201.1103, the Commission published a Notice of Proposed Plan of Distribution and Opportunity to Comment ("Notice")¹ for the distribution of monies placed into a Fair Fund in the above-captioned matter. The Notice invited public comment on the proposed plan of distribution ("Plan") through October 2, 2020, and the Commission received four (4) public comments that raised various issues (the "Comments").

Rule 1104 of the Commission's Rules, 17 C.F.R. § 201.1104, provides in relevant part, "[t]he order approving or disapproving the plan should be entered within 30 days after the end of the final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown."

Thirty (30) days from the end of the final period for comments on the Plan will lapse on

_

¹ Exchange Act Rel. No. 89755 (Sept. 2, 2020).

November 2, 2020. The Division requests additional time to present its recommendation to the Commission regarding the Comments and the Plan and has demonstrated good cause to extend the thirty (30) day time period, provided in Rule 1104 of the Commission's Rules, with entry of an order extending time to approve or disapprove the Plan until January 29, 2021.

Accordingly, IT IS ORDERED that pursuant to Rule 1104 of the Commission's Rules,² for good cause shown, the time for entering an order approving or disapproving the Plan is extended to January 29, 2021.

For the Commission, by its Secretary, pursuant to delegated authority.

Vanessa A. Countryman Secretary

-

² 17 C.F.R. § 201.1104.