



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 23, 2020

Alexander Henderson  
Chief Financial Officer  
Toga Limited  
2575 McCabe Way  
Suite 100  
Irvine, CA 92614

**Re: Toga Limited**  
**Form 10-K for the Fiscal Year Ended July 31, 2019**  
**Filed November 14, 2019**  
**Form 10-Q for the Fiscal Quarter Ended October 31, 2019**  
**Filed December 19, 2019**  
**File No. 001-39052**

Dear Mr. Henderson:

We have limited our review of your filings to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended July 31, 2019

Item 1. Business

Background, page 4

1. We note the Company continues to generate the majority of its revenues from the sales of products through a direct marketing network for the year ended July 31, 2019. Please enhance your disclosure to provide a discussion of this revenue source including your principal markets, the sources and significant classes of products sold, distribution channels, and the competitive conditions in your markets. Refer to Item 101(c) of Regulation S-K.

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Consolidated Balance Sheets  
July 31, 2019 and 2018, page 23

2. Please revise your authorized shares of common stock on your balance sheets to reflect the ten for one reverse stock split on May 8, 2019.

Item 9A. Controls and Procedures  
Evaluation of Internal Controls and Procedures, page 41

3. Please properly title management's evaluation of internal control over financial reporting (ICFR) and disclose the material weakness(es) identified in your assessment of ICFR as not effective at July 31, 2019. Refer to Item 308(a)(3) of Regulation S-K.

Form 10-Q for the Fiscal Quarter Ended October 31, 2019

Revenue Recognition, page 11

4. We note your deferred revenue balance has increased to \$2.8 million at October 31, 2019. Please tell us and disclose the sources of your deferred revenue from unsatisfied performance obligations and when you expect to recognize as revenue. Refer to ASC 606-10-50-13.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Lyn Shenk, Accounting Branch Chief, at (202) 551-3380 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Mr. Jeffrey Berger, Baker & Hostetler