



DIVISION OF  
CORPORATION FINANCE

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

June 15, 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**  
**File No. 001-39052**

Dear Mr. Henderson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Mr. Jeffrey Berg, Baker & Hostetler