

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 106674 / October 15, 2026

ADMINISTRATIVE PROCEEDING
File No. 3-22382

	:	
In the Matter of	:	
	:	ORDER EXTENDING TIME TO ENTER
	:	AN ORDER APPROVING OR
Tai Mo Shan Limited,	:	DISAPPROVING PLAN OF
	:	DISTRIBUTION
Respondent.	:	
	:	

On August 20, 2026, pursuant to Rule 1103 of the United States Securities and Exchange Commission’s (“Commission”) 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 collected pursuant to the Order² in the above-captioned matter. The Notice invited public comment on the proposed plan of distribution (“Proposed Plan”) through September 19, 2026, and the Commission received eight public comments (the “Comments”).³

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

¹ Exchange Act Rel. No. 106168 (August 20, 2026).

² Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933, Making Findings, and Imposing a Cease-and-Desist Order, Securities Act Rel. No. 11349 (December 20, 2024).

³ One comment was received after the comment period ended. The staff is including the late comment in its consideration.

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 days from the end of the final period for comments on the Proposed Plan will lapse on October 19, 2026. The Division states additional time is needed to present its recommendation to the Commission regarding the Comments and the Proposed Plan, and therefore, good cause has been shown to enter an order extending the time to approve or disapprove the Proposed Plan until October 19, 2027.

Accordingly, IT IS ORDERED that pursuant to Rule 1104 of the Commission’s Rules,⁴ for good cause shown, the time for entering an order approving or disapproving the Proposed Plan is extended to October 19, 2027.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.⁵

Vanessa A. Countryman
Secretary

⁴ 17 C.F.R. § 201.1104.

⁵ 17 C.F.R. § 200.30-4(a)(21)(i).