

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
ADMINISTRATIVE HEARING

Admin. Proc. File No. 3-2138

**NOTICE OF APPEARANCE AND
RESPONSE TO ORDER TO SHOW CAUSE**

In the Matter of
TOGA Limited, Respondent

Pursuant to Rule 102 of the SEC Rules of Practice and Procedure (17 C.F.R. Section 102), Rimon P.C. hereby files this Notice of Appearance on behalf of Respondent, TOGA Limited. Rimon P.C. is in good standing to appear before the Securities and Exchange Commission.

COMMUNICATIONS

The following persons should be included on the service list in these proceedings please, and on all notices and communications with respect to these proceedings on behalf of the Respondent should be addressed to:

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RESPONSE TO ORDER TO SHOW CAUSE

Respondent, TOGA Limited (the "Respondent") hereby files their response to the Securities and Exchange Commission's ("SEC") May 18, 2023 Order to Show Cause "why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise defend this proceeding" and respectfully states as follows:

1. The Respondent's failure to timely respond and file an Answer to the Order Instituting Proceedings and Notice of Hearing pursuant to Section 12(j) of the Securities Exchange Act of 1934, dated April 20, 2023, was the result of no delivery of service upon the Respondent.

2. Respondent did not in fact become aware of the Order Instituting Proceedings in time to file an answer to the allegations contained therein, that is, after the ten (10) day period after service of that Order on April 22, 2023, according to SEC's Order to Show Cause notwithstanding that Respondent maintains a valid mailing address on the SEC website.

3. Respondent learned of the Order Instituting Proceedings from the OTC market that notified Respondent of the Order Instituting Proceedings by happenstance when Respondent contacted OTC to have their info changed on OTC's website.

4. In mid-May 2023, upon Respondent's actual receipt of the Order Instituting Proceedings, Respondent commenced with the process of interviewing and hiring U.S.-based securities counsel, which was finalized, incidentally, on the same date hereof, June 1, 2023.

5. On June 1, 2023, within hours of new counsel being retained, Respondent received and shared with counsel an Order to Show Cause from the SEC, dated May 18, 2023, by June 1, 2023.

4. This Response to the Order to Show Cause on behalf of Respondent is pleased to advise that the audit of Respondent's financial statements for 2021 and 2022 are nearly complete. As Respondent previously reported on Form 8-K filed with the SEC on July 23, 2023, on July 8, 2022, Respondent engaged J&S Associate ("J&S"), a Malaysian-based Audit Firm, as Respondent's independent accountant to audit its consolidated financial statements and to perform reviews of interim financial statements. J&S is registered with MIA & PCAOB.

5. Thus, the registration of Respondent's securities should not be revoked by default due to its failure to file an Answer or otherwise defend this proceeding as Respondent will continue to work diligently to ensure that it is in compliance with its filing requirements.

WHEREFORE, Respondent respectfully requests that the SEC refrain from revoking the registration of its securities.

Respectfully submitted,



/s/ _____
By: Debbie A. Klis, Esq.
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