

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

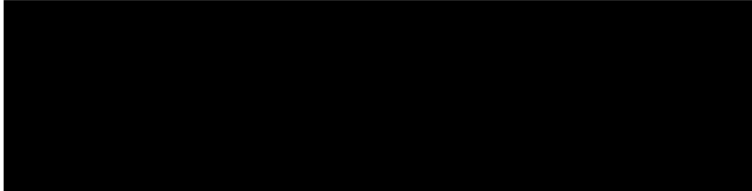
ADMINISTRATIVE PROCEEDING
File No. 3-21385

<p>In the Matter of</p> <p>Toga Limited,</p> <p>Respondent</p>

DIVISION OF ENFORCEMENT'S STATUS REPORT

The Division of Enforcement (“the Division”) and Toga Limited, through their counsel, are engaged in settlement discussions. The Division will update the Commission as to the status of this matter on or before October 16, 2023.

Dated: September 15, 2023



Sandhya C. Harris
(202) 551-4882
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6011
harrissan@sec.gov

COUNSEL FOR
DIVISION OF ENFORCEMENT

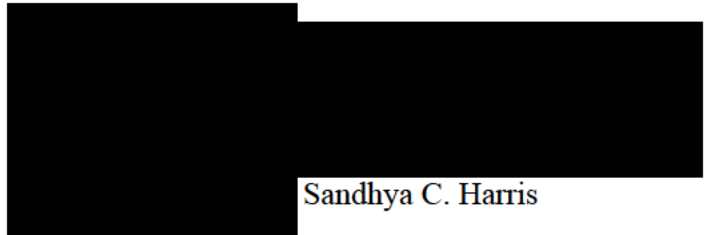
CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Status Report, to be served on the following on September 15, 2023, in the manner indicated below:

By Email Service

Toga Limited
c/o Debbie Klis, Parnter
1990 K Street, NW Suite 420
Washington, DC
20006
deborrah.klis@rimonlaw.com

Counsel for Respondent

A large black rectangular redaction box covers the signature area. The name Sandhya C. Harris is visible at the bottom right of the redacted area.

Sandhya C. Harris