

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 96421 / December 1, 2022

Admin. Proc. File No. 3-20817

In the Matter of
CHARLES K. TOPPING

SECOND ORDER REGARDING SERVICE

The Securities and Exchange Commission (“Commission”) issued an order instituting administrative proceedings (“OIP”) on April 8, 2022, pursuant to Section 15(b) of the Securities Exchange Act of 1934, against Charles K. Topping.¹ On July 13, 2022, the Division of Enforcement was ordered to file a status report concerning service of the OIP by July 27, 2022, and every 28 days thereafter until service is accomplished.²

On July 27, August 24, and September 21, 2022, the Division filed status reports in response to the July order. The July and August reports represented that “efforts to serve Topping are ongoing.” The September report represented that the OIP was mailed to Topping on August 12, 2022 by certified mail, and that the “U.S. Postal Service tracking report shows that the package has not been picked up from the postal facility and would be returned to the sender.” It appears that as of September 21, 2022, service of the OIP on Topping had not yet been effected.³ The Division has not filed any subsequent status reports.

Accordingly, IT IS ORDERED that the Division of Enforcement file a status report concerning service of the OIP by December 15, 2022, and every 28 days thereafter until service is accomplished.⁴

¹ *Charles K. Topping*, Exchange Act Release No. 94661, 2022 WL 1058706 (Apr. 8, 2022).

² *Charles K. Topping*, Exchange Act Release No. 94661, 2022 WL 1058706 (Apr. 8, 2022).

³ See Rule of Practice 141(a)(2)(i), 17 C.F.R. § 201.141(a)(2)(i) (providing that service by mail of an OIP upon an individual is complete upon “confirmation of receipt”).

⁴ The parties’ attention is directed to the e-filing requirements in the Rules of Practice. *Amendments to the Commission’s Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020),

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

<https://www.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations such as a redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.