

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96554 / December 20, 2022

Admin. Proc. File No. 3-20983

In the Matter of  
TARA GOLD RESOURCES CORP.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 18, 2022, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Tara Gold Resources Corp. (“Respondent”).<sup>1</sup>

On October 14, 2022, the Division of Enforcement filed a Declaration of Sandhya C. Harris, which established that, pursuant to Commission Rule of Practice 141(a)(2)(ii),<sup>2</sup> service of the OIP was made on Respondent on October 13, 2022.

As stated in the OIP, Respondent’s answer was required to be filed within ten days of the service of the OIP.<sup>3</sup> As of the date of this order, Respondent has not filed an answer. The prehearing conference and hearing are thus continued indefinitely.

Accordingly, Respondent is ORDERED to SHOW CAUSE by January 6, 2023, why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Respondent fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its securities may be

<sup>1</sup> *Tara Gold Res. Corp.*, Exchange Act Release No. 95541, 2022 WL 3575937 (Aug. 18, 2022).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii).

<sup>3</sup> *Tara Gold*, 2022 WL 3575937, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

revoked.<sup>4</sup> Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>5</sup>

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

Vanessa A. Countryman  
Secretary

---

<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see Tara Gold*, 2022 WL 3575937, at \*2 (“If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .”).

<sup>5</sup> *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), <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.