

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 98042 / August 2, 2023

Admin. Proc. File No. 3-21385

In the Matter of

TOGA LIMITED

ORDER REGARDING PREHEARING CONFERENCE

The Securities and Exchange Commission issued an order instituting proceedings (“OIP”) on April 20, 2023, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against Toga Limited (“Respondent”).¹ On June 6, 2023, we issued an order that, among other things, directed Respondent to file an answer by June 20, 2023, and directed the parties to conduct a prehearing conference within 14 days of service of Respondent’s answer. The order also directed, following the conference, the parties to file a statement with the Office of the Secretary advising the Commission of any agreements reached at said conference.² If a prehearing conference was not held, the parties were ordered to file a statement advising the Commission of that fact and of the efforts made to meet and confer.³

Respondent filed an answer with the Commission on June 20, 2023.⁴ The parties have not filed any statement regarding a prehearing conference.

Accordingly, IT IS ORDERED that by August 16, 2023, the parties shall file a statement with the Office of Secretary advising the Commission of any agreements reached at the

¹ *Toga Ltd.*, Exchange Act Release No. 97338, 2023 WL 3038842 (Apr. 20, 2023).

² *Toga Ltd.*, Exchange Act Release No. 97652, 2023 WL 3861793, at *1 (June 6, 2023).

³ *Id.*

⁴ The certificate of service included with the answer stated only that Respondent sent the answer to the Commission’s Office of the Secretary. Respondent’s answer is available at <https://www.sec.gov/files/litigation/apdocuments/3-21385-2023-06-20-respondent-notice-appearance.pdf>. Respondent is directed to provide a copy of its answer to counsel for the Division of Enforcement if it has not previously done so and should similarly serve any future filings on both the Division and the Office of the Secretary. The Division is represented by Sandhya C. Harris (harrissan@sec.gov) and Samantha Williams (williamssam@sec.gov).

prehearing conference specified by our order dated June 6, 2023. If a prehearing conference was not held, the parties shall file by that date a statement, jointly or separately, advising the Commission of that fact and of the efforts made to meet and confer. Pursuant to Rule of Practice 180(c), a party's failure to comply with this order may result in the Commission's determination of the matter at issue against that party, entry of a default, dismissal of the proceeding, or the prohibition of the introduction of evidence or the exclusion of testimony regarding the matter at issue.⁵

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁶ We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.⁷ Filing a document through the Commission's electronic filing system does not serve it on opposing counsel.⁸

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

Vanessa A. Countryman
Secretary

⁵ 17 C.F.R. § 201.180(c).

⁶ *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 also 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.

⁷ See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) (“Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.”).

⁸ See *Bradley C. Reifler*, Advisers Act Release No. 6304, 2023 WL 3274687, at *1 n.3 (May 5, 2023).