

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 98847 / November 2, 2023

Admin. Proc. File No. 3-21594

In the Matter of

KRUPP CASH PLUS LTD PARTNERSHIP

ORDER REGARDING SERVICE

On August 31, 2023, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against Krupp Cash Plus Ltd Partnership (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹

Rule 141(a)(2)(ii) of the Commission’s Rules of Practice provides that service of an order instituting proceedings may be made on “an issuer of a class of securities registered with the Commission,” such as Respondent, “by sending a copy of the order addressed to the most recent address shown on the entity’s most recent filing with the Commission by U.S. Postal Service certified, registered, or Express Mail and obtaining a confirmation of attempted delivery.”²

On September 21, 2023, the Division of Enforcement filed a Declaration of Gina Joyce, stating that on September 2, 2023, delivery of the OIP was attempted to “470 Atlantic Avenue, Boston, MA 02210 (the “Declaration Address”). The Declaration also stated that the Declaration Address was “taken from [Respondent’s] last filing with the Commission.” But the address provided in Respondent’s last filing with the Commission also includes the line “c/o Berkshire Realty Affiliates,” which does not appear in the Declaration Address.³ Accordingly, it is unclear if the declaration inadvertently omits this line from the address to which the OIP was delivered or if it accurately reflects that the OIP was delivered to an incomplete address.

¹ *Krupp Cash Plus Ltd Partnership*, Exchange Act Release No. 98254, 2023 WL 5624267 (Aug. 31, 2023).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ *See Krupp Cash Plus Ltd Partnership*, Quarterly Report (Form 10-Q) (Nov. 12, 1998), <https://www.sec.gov/Archives/edgar/data/768175/0000768175-98-000012-index.html>.

Accordingly, the Division of Enforcement is ORDERED to file a supplemental declaration regarding service clarifying the status of service in this proceeding by November 16, 2023.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁴ 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.⁵

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

Vanessa A. Countryman
Secretary

⁴ See *Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464 (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.

⁵ 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.”).