UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 100153 / May 15, 2024

ADMINISTRATIVE PROCEEDING File No. 3-20003

:

In the Matter of : ORDER EXTENDING TIME TO

ENTER AN ORDER APPROVING OR

Unikrn, Inc., : DISAPPROVING PLAN OF

DISTRIBUTION

Respondent.

On March 19, 2024, pursuant to Rule 1103 of the United States Securities and Exchange Commission's Rules on Fair Fund and Disgorgement Plans (the "Commission's Rules"), 17 C.F.R.§ 201.1103, the Commission published a Notice of Amended Proposed Plan of Distribution and Opportunity to Comment ("Amended Notice")¹ for the distribution of monies placed into a Fair Fund in the above-captioned matter. The Amended Notice invited public comment on the amended proposed plan of distribution ("Amended Plan") through April 18, 2024, and the Commission received a public comment on the Amended Plan (the "Comment").

Rule 1104 of the Commission's Rules, 17 C.F.R. § 201.1104, provides in relevant part, "[t]he order approving or disapproving the plan should be entered within 30 days after the end of the final period allowed for comments on the proposed plan unless the Commission or the hearing officer, by written order, allows a longer period for good cause shown."

The Division now states additional time is needed to present its recommendation to the Commission regarding the Comment on the Amended Plan, and therefore, good cause has been

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¹ Exchange Act Rel. No. 99779 (Mar. 19, 2024).

shown to enter an order extending time to approve or disapprove the Amended Plan until August 16, 2024.

Accordingly, IT IS ORDERED that pursuant to Rule 1104 of the Commission's Rules,² for good cause shown, the time for entering an order approving or disapproving the Amended Plan is extended to August 16, 2024.

For the Commission, by its Secretary, pursuant to delegated authority.

Vanessa A. Countryman Secretary

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² 17 C.F.R. § 201.1104.