UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 97008 / March 1, 2023

ADMINISTRATIVE PROCEEDING File No. 3-20003

In the Matter of

: ORDER EXTENDING TIME TO

Unikrn, Inc., : ENTER AN ORDER APPROVING OR

DISAPPROVING PLAN OF

Respondent. : DISTRIBUTION

On January 13, 2023, 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 Proposed Plan of Distribution and Opportunity to Comment ("Notice")¹ for the distribution of monies placed into a Fair Fund in the above-captioned matter. The Notice invited public comment on the proposed plan of distribution ("Plan") through February 13, 2023, and the Commission received three public comments that raised various issues (the "Comments").

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 states additional time is needed to present its recommendation to the Commission regarding the Comments and the Plan, and therefore, good cause has been shown to

¹ Exchange Act Rel. No. 96665 (Jan. 13, 2023).

enter an order extending time to approve or disapprove the Plan until July 13, 2023.

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 Plan is extended to July 13, 2023.

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.