UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 94525 / March 28, 2022

ADMINISTRATIVE PROCEEDING File No. 3-20003

In the Matter of

Unikrn, Inc., SECOND EXTENSION ORDER

Respondent. :

The Division of Enforcement ("Division") has requested an extension of time until June 20, 2022 to submit a Proposed Plan of Distribution under Rule 1101(a) of the Commission's Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1101(a).

On September 15, 2020, the Commission issued an Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933, Making Findings, and Imposing Penalties and a Cease-and-Desist Order (the "Order")¹ against Unikrn, Inc. (the "Respondent"). The Commission ordered the Respondent to pay a \$6,100,000.00 civil money penalty to the Commission. The Commission also created a Fair Fund, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, so the penalty paid can be distributed to harmed investors (the "Fair Fund").

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¹ Securities Act Rel. No. 10841 (Sept. 15, 2020).

The Fair Fund consists of the \$6,100,000.00 paid by the Respondent. The Fair Fund has been deposited in an interest-bearing account at the U.S. Department of the Treasury's Bureau of the Fiscal Service, and any accrued interest will be for the benefit of the Fair Fund.

On June 17, 2021, the Division, pursuant to delegated authority, issued an order extending the Division's time until March 31, 2022 to submit a proposed plan of distribution.²

A Fund Administrator has been appointed and a distribution methodology has been developed. The Division now states that additional time is needed to prepare the proposed plan of distribution.

Accordingly, for good cause shown, IT IS HEREBY ORDERED that the Division's request for an extension of time until June 20, 2022 to submit a Proposed Plan of Distribution is granted.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.³

Vanessa A. Countryman Secretary

1.1C. § 200.30 +(a)(21)(1).

² Extension Order, Exchange Act Rel. No. 92205 (June 17, 2021).

³ 17 C.F.R. § 200.30-4(a)(21)(i).