



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4631

February 12, 2018

Via E-mail

Mr. Anatoliy Kanev  
President  
Unicobe Corp.  
Serdike 17A, ap. 37  
Sofia, Bulgaria 1000

**Re: Unicobe Corp.  
Form 10-K for the Fiscal Year Ended June 30, 2017  
Filed October 3, 2017  
File No. 333-206916**

Dear Mr. Kanev:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended June 30, 2017

Exhibits 31 and 32

1. Please amend your Form 10-K to include your Section 302 and Section 906 certifications. We remind you that your amendment should include currently dated certifications that refer to the amended Form 10-K. Refer to Items 601(B)(31) and 601(B)(32) of Regulation S-K.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Mr. Anatoliy Kanev  
Unicobe Corp.  
February 12, 2018  
Page 2

You may contact Dale Welcome at (202) 551-3865 or Melinda Hooker at (202) 551-3732 with any questions.

Sincerely,

/s/ W. John Cash

W. John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction