



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 13, 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, 201**  
**File No. 333-206916**

Dear Mr. Kanev:

We have completed our review of your filing. 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.

Sincerely,

/s/ W. John Cash

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