UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933 Release No. 10917 / January 7, 2021

Admin. Proc. File No. 3-19146

In the Matter of

THE REGISTRATION STATEMENT OF STARKOT CORP.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Starkot Corp., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, ¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Starkot Corp. ² The order contained in that decision is hereby declared final. The initial decision ordered that, pursuant to Section 8(d) of the Securities Act of 1933, the effectiveness of the registration statement filed by Starkot Corp. is suspended.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman Secretary

¹ 17 C.F.R. § 201.360(d).

² The Registration Statement of Starkot Corp., Initial Decision Release No. 1397, 2020 WL 1610854 (Mar. 17, 2020).