

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6564/May 6, 2019

ADMINISTRATIVE PROCEEDING

File No. 3-19146

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In the Matter of	:	
	:	
THE REGISTRATION STATEMENT OF	:	ORDER TO SHOW CAUSE
STARKOT CORP.	:	

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The Securities and Exchange Commission instituted this proceeding by an Order Instituting Proceedings (OIP) on April 17, 2019, pursuant to Section 8(d) of the Securities Act of 1933. The OIP alleges that Starkot Corp. filed a registration statement on Form S-1 on June 15, 2017, with amendments on July 25, August 10, and September 13, 2017 (collectively, Registration Statement); that the Registration Statement contained material misstatements and omissions; and that Starkot failed to cooperate with, and attempted to obstruct, Commission staff's examination of the Registration Statement pursuant to Section 8(e) of the Securities Act. The OIP ordered Starkot to file an Answer within ten days after service of the OIP and ordered that a hearing on the allegations commence at 9:30 a.m. on May 6, 2019, in Hearing Room 2 at the Commission's offices at 100 F St., N.E., Washington, DC 20549, OIP at 4.

Starkot, a Nevada corporation, was served with the OIP by personal service on its Nevada Registered Agent, Business Filings Incorporated, on April 22, 2019. To date, it has failed to file an Answer, due on May 2, 2019. Starkot did not appear at the hearing on May 6, 2019.

Accordingly, Starkot Corp. is ORDERED TO SHOW CAUSE, by May 20, 2019, why it should not be deemed to be in default and the effectiveness of the registration statement it filed should not be suspended. *See* OIP at 4; 17 C.F.R. §§ 201.155(a), .220(f), .310

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge