UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 93957 / January 12, 2022

Admin. Proc. File No. 3-19407

In the Matter of the Application of

GOOD VIBRATION SHOES, INC. (n/k/a ALLIED CORP.)

For Review of Company-Related Action Taken by

FINRA

ORDER EXTENDING TIME TO ISSUE DECISION

The Commission has determined, in its discretion, that it is appropriate to extend by 90 days the period within which the decision in this matter may be issued. Accordingly, IT IS ORDERED that such period be, and hereby is, extended to April 12, 2022.

By the Commission.

Vanessa A. Countryman Secretary