

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 97276 / April 10, 2023

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 July 10, 2023.<sup>1</sup>

By the Commission.

Vanessa A. Countryman  
Secretary

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<sup>1</sup> July 9, 2023, is a Sunday.