

**UNITED STATES OF AMERICA**  
**BEFORE THE**  
**SECURITIES AND EXCHANGE COMMISSION**

June 25, 2021

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In the Matter of

**SmartCard Marketing Systems Inc.**  
**20C Trolley Square**  
**Wilmington, DE 19806**

**ORDER DECLARING OFFERING**  
**STATEMENT ABANDONED UNDER THE**  
**SECURITIES ACT OF 1933, AS AMENDED**

File No: 024-10937

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SmartCard Marketing Systems Inc. filed with the Commission an offering statement to qualify an offering of securities under Section 3(b) of the Securities Act of 1933. The offering statement has been on file for more than nine months and has not yet been qualified.

In view of the foregoing, it is ORDERED that the offering statement be declared abandoned on June 25, 2021.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Larry Spigel  
Office Chief