

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 26, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**The SpendSmart Payments Company**

**File No. 000-27145 - CF#29297**

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The SpendSmart Payments Company submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on February 13, 2013.

Based on representations by The SpendSmart Payments Company that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1 through November 20, 2016

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

Lilyanna L. Peyser  
Special Counsel