



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

April 6, 2009

Via U.S. Mail and Fax (604-909-1679)

Mr. Daniel Savino
Chief Executive Officer
Smart Comm International Ltd.
1 Kingsway
London WCB 6FX, United Kingdom

RE: **Smart Comm International Ltd. (formerly Woize International Ltd.)**
 Form 10-KSB for the year ended March 31, 2008
 Filed July 14, 2008

Dear Mr. Savino:

The Division of Corporation Finance has completed its review of your Form 10-KSB and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director