



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 20, 2009

Peng Keong Lim
President
Smartag International, Inc.
1328 W. Balboa Blvd., Suite C
Newport Beach, CA 92661

**RE: Smartag International, Inc.
Form 10-12G
Filed September 28, 2009
File No. 000-53792**

Dear Mr. Lim:

We have completed our review of your Form 10-12G and have no further comments at this time.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director

cc: via facsimile at (949) 258-5379
Eric Stoppenhagen