

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

January 4, 2023

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In the Matter of

**Smart Decision, Inc.**  
**1825 NW Corporate Blvd, Suite 110**  
**Boca Raton, Florida 33431**

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

File No: 024-11686

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Smart Decision, 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 January 4, 2023.

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

Larry Spiegel  
Office Chief