

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

August 31, 2022

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In the Matter of

**Smilelove Corp.**  
**7440 Creek Road, Suite 401**  
**Sandy, UT 84093**

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

File No: 024-11134

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Smilelove Corp. 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 February 1, 2021.

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

Suzanne Hayes  
Office Chief