UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 75431 / July 13, 2015

The Securities and Exchange Commission ("Commission") announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the "Exchange Act"), of trading in the securities of Smart Ventures, Inc. ("Smart Ventures"), of Houston, Texas at 9:30 a.m. EDT on July 13, 2015, and terminating at 11:59 p.m. EDT on July 24, 2015.

The Commission temporarily suspended trading in the securities of Smart Ventures because of questions regarding the accuracy and completeness of assertions by Smart Ventures in reports posted on the OTC Link operated by OTC Markets Group, Inc. and in press releases. This includes questions about the accuracy of a report issued by Smart Ventures for the quarterly period ended March 31, 2015 and a press release issued on June 30, 2015 with respect to the company's business plans and activities, control persons, related party transactions and financial statements.

The Commission cautions brokers, dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to Smart Ventures' securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. If any broker or dealer enters any quotation which is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any brokers, dealers or other person has any information which may relate to this matter, please call the Fort Worth Regional Office of the Securities and Exchange Commission at (817) 978-3821 or e-mail dfw@sec.gov.