

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3338/ November 23, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16940

In the Matter of

CODESMART HOLDINGS, INC.

ORDER POSTPONING HEARING AND
SCHEDULING PREHEARING
CONFERENCE

On November 4, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings. A hearing is currently scheduled for November 27, 2015.

On November 20, 2015, the Division of Enforcement provided a status report regarding service of the OIP on Respondent. The Division stated that the OIP was sent by U.S.P.S. certified mail to the most recent address shown on its most recent filing with the Commission and that delivery was attempted on November 12. Based on this representation and information provided by the Office of the Secretary, I find that Respondent was served with the OIP on November 12, 2015, in accordance with Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii). As such, Respondent's Answer is due by November 25, 2015. OIP at 2; 17 C.F.R. §§ 201.160, .220(b).

I ORDER that the hearing currently scheduled for November 27, 2015, is POSTPONED *sine die*, and a telephonic prehearing conference shall be held at 3:30 p.m. EST on December 28, 2015, if the proceeding is not resolved before then.

Cameron Elliot
Administrative Law Judge