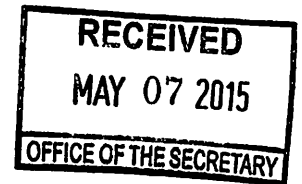


HARD COPY

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16510

In the Matter of

the Registration Statement of

Kismet, Inc.
1516 E. Tropicana Ave., Suite 155
Las Vegas, NV 89115

Respondent.

**DIVISION OF ENFORCEMENT'S MOTION AND MEMORANDUM OF LAW
SUPPORTING ENTRY OF DEFAULT AGAINST RESPONDENT KISMET, INC.**

The Division of Enforcement, pursuant to Rules 155(a) and 220(f) of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a) and 201.220(f), moves for entry of an Order finding Respondent Kismet, Inc. ("Kismet") in default and determining these proceedings against it. In support of its motion, the Division states:

1. On April 23, 2015, the Commission issued an Order Fixing Time and Place of Public Hearing and Instituting Proceedings Pursuant to Section 8(d) of the Securities Act of 1933 ("OIP") against Kismet.

2. On April 24, 2015, pursuant to Rule 141(a)(2)(v), 17 C.F.R. § 201.141(a)(2)(v), Kismet was personally served with the OIP by process server through its registered agent. (Exhibit A - Affidavit of Process Server attached).

3. More than ten days have elapsed since the OIP was served upon Kismet, and Kismet has failed to file an Answer or otherwise respond to the OIP as required by Rule 220(b), 17 C.F.R. § 201.220(b). The OIP expressly warned that if it failed to file an Answer to the OIP within ten days after service of the Order, Kismet “may be deemed in default and the proceedings may be determined against the Respondent upon consideration of this Order, the allegations of which may be deemed to be true” (OIP at 3).

4. Rule 155(a) provides in relevant part:

A party to a proceeding may be deemed to be in default and the Commission or the hearing officer may determine the proceeding against that party upon consideration of the record, including the order instituting proceedings, **the allegations of which may be deemed to be true**, if that party fails (1) to appear, in person or through a representative, at a hearing or conference of which that party has been notified; [or] (2) to answer . . . or otherwise to defend the proceeding

17 C.F.R. § 201.155(a) (emphasis added).

5. Similarly, Rule 220(f) of the Commission’s Rules of Practice, 17 C.F.R. § 201.220(f), provides that a respondent who fails to file an answer within the prescribed time may be deemed in default pursuant to Rule 155(a).

6. Pursuant to Rules 155(a) and 220(f), the Law Judge may now deem true the allegations of the OIP as to Kismet, thereby determining this proceeding against it due to its failure to file an Answer to the OIP or otherwise appear in this action. In addition, the evidence attached to this Motion further supports entry of a stop order suspending the effectiveness of the Registration Statement referred to in the OIP.

7. On Pages 1-2, the OIP alleges the following facts against the Kismet, which pursuant to Rule 155, the Law Judge, upon consideration of the record, including the OIP, should deem true:

a. Kismet is a Nevada corporation headquartered in Las Vegas, Nevada. (Exhibit B – Nevada Secretary of State printout showing Kismet’s business address in Las Vegas, NV; showing IncSmart.biz as its registered agent; and showing Ju Hyuk Kim as its sole officer and director).

b. On May 30, 2013 Kismet filed a Form S-1 registration statement seeking to register the offer and sale of 4 million common shares of \$0.05 per share. The registration statement was amended on November 22, 2013, December 13, 2013, January 14, 2014, and January 29, 2014. (Exhibit C – Composite of registration statements and amendments collectively “Registration Statement”).

c. The Registration Statement includes untrue statements of material facts and omits to state material facts necessary to make the statements contained therein not misleading. As described in more detail below, while the Registration Statement claims that Kim is the sole officer and director, documentary evidence indicates two other individuals, Charles Kwon and Paul Kwon acted as promoters and/or control persons.

d. The Registration Statement states that Kismet is entirely dependent on the efforts of Kim because of the time and effort he devotes to Kismet. The Registration Statement further states that Kismet relies on its sole officer and director, Kim, to manage all aspects of Kismet’s business. These disclosures are false and misleading because undisclosed control persons and/or promoters have taken the following actions on behalf of Kismet:

i. Paul Kwon opened Kismet’s bank account and is the sole signatory on Respondent’s bank account (Exhibit D - Wells Fargo Business Account

Application showing Paul Kwon as the signer and manager of Kismet's bank account).

ii. Paul Kwon incorporated Respondent and paid its incorporation and registered agent fees (Exhibit E – IncSmart.biz document showing Paul Kwon paid Kismet's registered agent fees).

iii. Charles Kwon and Paul Kwon retained the law firm that facilitated the filing of Respondent's Registration Statement (Exhibit F – E-mails between Charles Kwon, Paul Kwon, and Dean Law Corp. regarding retaining Dean Law Corp. to provide legal opinion regarding Kismet's S-1 filing).

iv. Paul Kwon used a personal checking account to pay the \$5,000 attorney's fee to the law firm that facilitated the filing of Respondent's Registration Statement (Exhibit G – Paul Kwon check to Dean Law Corp for \$5,000).

v. Paul Kwon established Respondent's corporate telephone number (Exhibit H – Callcentric documents at page 1 and pages 5-6 showing Paul Kwon paid for Kismet's telephone number and communicated with Callcentric customer support).

vi. Paul Kwon maintained a credit card jointly with Kismet, Inc. (Exhibit I – copy of Kismet credit card in the name of Paul Kwon).

8. In addition to the above-described material misstatements and omissions, entry of a stop order is warranted because Kismet has failed to cooperate with the Division staff's examination pursuant to Section 8(e) of the Securities Act. In this regard, the OIP alleges the following:

a. On February 24, 2014 the staff issued a subpoena to Respondent for the production of documents. The staff re-sent the February 24, 2014 subpoena to Respondent on March 13, April 2, and June 26, 2014. Respondent has failed to respond. (Composite Exhibit J – Subpoenas and correspondence).

b. On June 23, 2014, the staff issued a subpoena to Respondent’s sole officer and director for testimony. The staff re-issued the subpoena on June 26, and on July 11, 2014 re-sent the June 23, 2014 subpoena to Respondent’s sole officer and director via Respondent’s purported email address. Respondent’s sole officer and director failed to appear for testimony. (Composite Exhibit K – Subpoenas and correspondence).

MEMORANDUM OF LAW

A. Material Misstatements and Omissions

Under Section 8(d) of the Securities Act, a stop order may issue if “the registration statement includes any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements therein not misleading.” “Information in a registration statement is material when there is a substantial likelihood that a reasonable investor would attach importance to it in determining whether to purchase the security in question.” *In re Petrofab International, Inc.*, 48 S.E.C. 998, 1005, 1988 SEC Lexis 782 *16 (April 20, 1998) (Citing *TSC Industries, Inc., v. Northway, Inc.*, 426 U.S. 438, 449 (1976)) (Commission opinion). For example, representations regarding the nature of a company’s business operations are material. See generally *SEC v. North American Research & Development Corp.*, 375 F. Supp. 465, 470-71 (S.D.N.Y 1974), *aff’d*, 511 F.2d 1217 (2d Cir. 1975), *cert. denied sub*

nom., *White v. SEC*, 423 U.S. 830 (1975) (misrepresentations regarding business operations were material).

Item 11(n) of Form S-1 requires the registrant to furnish the information required by Item 404 of Regulation S-K including the identity of any promoter or control person that the registrant has had within the last five fiscal years. Under Rule 405 of Regulation C, a “promoter” is defined to include “[a]ny person who, acting alone or in conjunction with one or more other persons, directly or indirectly takes initiative in founding and organizing the business or enterprise of an issuer.” Rule 405 defines “control” to mean “the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person.” The failure to disclose the existence of a promoter or control person has been found to be material. See *SEC v. Fehn*, 97 F.3d 1276, 1290 (9th Cir. 1996) (materially misleading to identify a new president and CEO as a recent addition when in fact he had been an undisclosed promoter and control person for over a year); *In re Hughes Capital Corp.*, 48 S.E.C. 802, 806-09, 1987 SEC Lexis 4158 (July 20, 1987) (failure to disclose promoter and control person in a registration statement is material) (Commission opinion).

According to Kismet’s registration statement, the sole officer, Ju Hyuk Kim, is the only member of management and control person of the Issuer. Kismet failed to disclose that it is in fact controlled not only (if at all) by the sole officer, but at least also by two other individuals. Here, Kismet failed to disclose Paul Kwon and Charles Kwon as promoters and/or control persons in its Registration Statement. In fact, Charles Kwon and Paul Kwon were instrumental in Kismet’s formation and activities. Although Kismet’s Registration Statement asserts that Kismet is “entirely dependent on the efforts of our CEO and President”, the evidentiary record

demonstrates otherwise. For example:

a. Paul Kwon retained a registered agent to facilitate the incorporation of Kismet. See Exhibit E.

b. Charles Kwon and Paul Kwon interacted with an attorney to support the filing of Kismet's Registration Statement. See Exhibit F. Charles Kwon retained Dean Law on behalf of Kismet. See Exhibits F and G. In an email to Faiyaz Dean dated July 30, 2014, Charles Kwon referred to a "deal I'm working on with another group...called Kismet, Inc." Paul Kwon was copied on the email. Charles Kwon told Dean that Kismet's Form S-1 was in the comment stage and that Kismet needed Dean Law to provide a legal opinion and other services until the Form S-1 was effective. Further, he added that "we have the \$5k ready for you." See Exhibit F. Moreover, on August 8, 2013, Paul Kwon paid Dean \$5,000 drawn from Paul Kwon's personal bank account. See Exhibit G.

c. Kim is not a signatory for Kismet's only known bank account. See Exhibit D. Instead, Kismet's Wells Fargo bank account was opened on February 14, 2013 with only Paul Kwon listed as the signer. Under the application heading "Owner/Key Individual" Kwon is listed as manager and listed his Vancouver, B.C. address. Kim's name is absent from Kismet's bank application. See Exhibit D.

d. Paul Kwon, not Kim, established Kismet's corporate telephone number. See Exhibit H. According to telephone company records, Paul Kwon is the account holder and Kim is listed as having access to the account. Additionally, the telephone records reflect that the credit card on file for the account is titled, "Paul J. Kwon, Kismet,

Inc.”

Entry of a stop order is appropriate here because Kismet’s Registration Statement contains materially false and misleading statements. Kismet’s Registration Statement falsely states that Kismet is entirely dependent on the efforts of Kim and fails to disclose Charles Kwon and Paul Kwon’s roles as control persons and/or promoters, which are material omissions. See *SEC v. Fehn*, 97 F.3d at 1290; *In re Hughes Capital*, 48 S.E.C. at 806-09.

B. Failure to Cooperate

Additionally, under Section 8(e) of the Securities Act, if an issuer fails to cooperate with, obstructs, or refuses to permit the staff’s examination into whether the issuer’s registration statement contains material misstatements or omissions, “such conduct shall be proper ground for the issuance of a stop order.” *In re Scientific Research Development Co.*, Securities Act Release No. 5040 (Jan. 26, 1970) (issuing a stop order where a company’s officers refused to testify pursuant to a Section 8(e) examination) (settled action). Further, failing to cooperate with the staff’s examination is an independent basis for issuing a stop order, a material misstatement or omission is not required. See *In re Blimpie Corporation of America*, Securities Act Release No. 5146, 44 S.E.C. 558, 1971 WL 120491 (May 6, 1971) (issuing a stop order solely on grounds that the company’s officers refused to testify pursuant to a Section 8(e) examination) (Commission opinion).

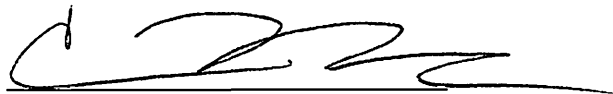
Entry of a stop order is appropriate here because Kismet failed to cooperate, obstructed, or refused to permit the staff’s examination. Kismet failed to respond to a subpoena properly served upon its registered agent for process. No representative of Kismet appeared for testimony pursuant to the subpoena. Accordingly, Kismet’s failure to comply with the staff’s subpoenas

constitutes a failure to cooperate with, refusal to permit, and obstruction of, the staff's examination.

In sum, the Division seeks an order finding Kismet is in default, and that a stop order should issue suspending the effectiveness of the Registration Statement referred to herein. Taking the allegations of the OIP as true, and reviewing the evidence submitted herein, such findings and sanctions are appropriate and in the public interest.

May 6, 2015

Respectfully submitted,



Christine Nestor
Senior Trial Counsel
Direct Line: (305) 982-6367
[REDACTED]

CERTIFICATE OF SERVICE

I hereby certify that an original and three copies of the foregoing were filed with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, D.C. 20549-9303, and that a true and correct copy of the foregoing has been served in the form indicated below, on this 6th day of May 2015, on the following persons entitled to notice:

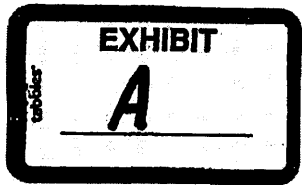
James E. Grimes
Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557
Service via Overnight Mail and Email: ALJ@sec.gov

Kismet, Inc.
1516 E. Tropicana Ave., Suite 155
Las Vegas, NV 89119
Service via Overnight Mail

Kismet, Inc.
c/o IncSmart.biz, Inc., as agent for service
4264 Lady Burton Street
Las Vegas, NV 89129
Service via Overnight Mail



Christine Nestor, Esq.



Affidavit of Process Server

United States of America, Before the Securities and Exchange Commission
(NAME OF COURT)

Securities Act of 1933 vs Kismet, Inc. File 3-16510
PLAINTIFF/PETITIONER DEFENDANT/RESPONDENT CASE NUMBER

[Redacted], being first duly sworn, depose and say: that I am over the age of 18 years and not a party to this action, and that within the boundaries of the state where service was effected, I was authorized by law to perform said service.

Service: I served IncSmart.biz, Inc. Registered Agent for Kismet, Inc.
NAME OF PERSON / ENTITY BEING SERVED Letter dated 4-23-15

with (list documents) Order Fixing Time and Place of Public Hearing and Instituting Proceedings

by leaving with Michael Lasala Director At
NAME RELATIONSHIP

Residence [Redacted] Las Vegas, Nevada [Redacted]
ADDRESS CITY / STATE

Business _____
ADDRESS CITY / STATE

On 4-25-15 AT 258 p.m.
DATE TIME

Inquired if subject was a member of the U.S. Military and was informed they are not.

Thereafter copies of the documents were mailed by prepaid, first class mail on _____ DATE
from _____ CITY STATE ZIP

Manner of Service:

- Personal: By personally delivering copies to the person being served.
- Substituted at Residence: By leaving copies at the dwelling house or usual place of abode of the person being served with a member of the household over the age of 18 and explaining the general nature of the papers.
- Substituted at Business: By leaving, during office hours, copies at the office of the person/entity being served with the person apparently in charge thereof.
- Posting: By posting copies in a conspicuous manner to the front door of the person/entity being served.

Non-Service: After due search, careful inquiry and diligent attempts at the address(es) listed above, I have been unable to effect process upon the person/entity being served because of the following reason(s):

- Unknown at Address
- Moved, Left no Forwarding
- Service Cancelled by Litigant
- Unable to Serve in Timely Fashion
- Address Does Not Exist
- Other _____

Service Attempts: Service was attempted on: (1) _____ DATE TIME (2) _____ DATE TIME

(3) _____ DATE TIME (4) _____ DATE TIME (5) _____ DATE TIME

Description: Age 50 Sex M Race W Height 5-11 Weight 185 Hair grey & bl Beard y Glasses n

[Redacted Signature]
SIGNATURE OF PROCESS SERVER

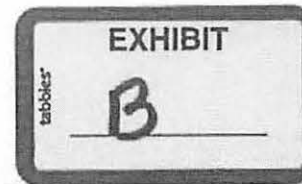
SUBSCRIBED AND SWORN to before me this 30th day of April, 2015, by MAURICE R. HICKS, Proved to me on the basis of satisfactory evidence to be the person [Redacted]



[Redacted Signature]
NOTARY PUBLIC for the state of NEVADA



KISMET INC



Business Entity Information			
Status:	Default	File Date:	2/4/2013
Type:	Domestic Corporation	Entity Number:	E0057532013-9
Qualifying State:	NV	List of Officers Due:	2/28/2015
Managed By:		Expiration Date:	
NV Business ID:	NV20131070406	Business License Exp:	2/28/2015

Additional Information	
Central Index Key:	

Registered Agent Information			
Name:	INCSMART.BIZ, INC.	Address 1:	4264 LADY BURTON ST
Address 2:		City:	LAS VEGAS
State:	NV	Zip Code:	89129
Phone:		Fax:	
Mailing Address 1:		Mailing Address 2:	
Mailing City:		Mailing State:	NV
Mailing Zip Code:			
Agent Type:	Commercial Registered Agent - Corporation		
Jurisdiction:	NEVADA	Status:	Active

Financial Information			
No Par Share Count:	0	Capital Amount:	\$ 75,000.00
Par Share Count:	75,000,000.00	Par Share Value:	\$ 0.001

- Officers		<input type="checkbox"/> Include Inactive Officers	
President - JUHYUK KIM			
Address 1:	1516 E TROPICANA AVE, SUITE 155	Address 2:	
City:	LAS VEGAS	State:	NV
Zip Code:	89119	Country:	USA
Status:	Active	Email:	
Secretary - JUHYUK KIM			
Address 1:	1516 E TROPICANA AVE, SUITE 155	Address 2:	
City:	LAS VEGAS	State:	NV
Zip Code:	89119	Country:	USA
Status:	Active	Email:	
Treasurer - JUHYUK KIM			
Address 1:	1516 E TROPICANA AVE, SUITE 155	Address 2:	

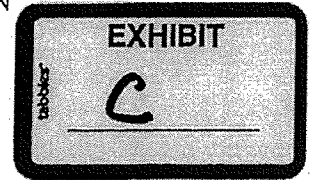
City:	LAS VEGAS	State:	NV
Zip Code:	89119	Country:	USA
Status:	Active	Email:	
Director - JUHYUK KIM			
Address 1:	1516 E TROPICANA AVE, SUITE 155	Address 2:	
City:	LAS VEGAS	State:	NV
Zip Code:	89119	Country:	USA
Status:	Active	Email:	

Actions\Amendments			
Action Type:	Articles of Incorporation		
Document Number:	20130077246-62	# of Pages:	2
File Date:	2/4/2013	Effective Date:	
Initial Stock Value: Par Value Shares: 75,000,000 Value: \$ 0.001 No Par Value Shares: 0			
----- Total Authorized Capital: \$ \$75,000.00			
Action Type:	Initial List		
Document Number:	20130167297-88	# of Pages:	1
File Date:	3/12/2013	Effective Date:	
(No notes for this action)			
Action Type:	Annual List		
Document Number:	20140133218-45	# of Pages:	1
File Date:	2/24/2014	Effective Date:	
(No notes for this action)			



UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION

ATTESTATION



I HEREBY ATTEST

that:

Attached is a copy of Form S-1, registration statement, received in this Commission on May 30, 2013, under the name of Kismet Inc., File No. 333-188928, pursuant to the provisions of the Securities Act of 1933.

on file in this Commission

05/05/2015

Date

LARRY
MILLS

Digitally signed by LARRY MILLS
DN: c=US, o=U.S. Government, ou=Securities
and Exchange Commission, cn=LARRY
MILLS,
0.9.2342.19200300.100.1.1=50001000026514
Date: 2015.05.05 12:40:40 -0400

Larry Mills, Management and Program Analyst

It is hereby certified that the Secretary of the U.S. Securities and Exchange Commission, Washington, DC, which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Secretary, Assistant Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or anyone of them, are authorized to execute the above attestation.

For the Commission

Secretary

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-1

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

KISMET INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7370
(Primary Standard Industrial
Classification Code Number)

99-03855681
(I.R.S. Employer Identification
Number)

1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Michael Lasala
3256 Mystic Ridge Ct
Las Vegas, NV 89129
1(888) 681-9777
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

From time to time after the effective date of this Registration Statement.
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>

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CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Share	Maximum Aggregate Offering Price (1)	Amount of Registration Fee (1)
Common Stock, \$0.001 par value per share	4,000,000	\$0.05	\$200,000	\$27.28

(1)

Estimated solely for the purpose of calculating the registration fee under Rule 457(a) and (o) of the Securities Act.

The Registrant hereby amends this Registration Statement (the "Registration Statement") on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Subject to completion, dated May 29, 2013

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the Registration Statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where an offer or sale is not permitted.

PRELIMINARY PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

This is the initial offering of Common Stock of Kismet, Inc. We are offering for sale a total of 4,000,000 shares of Common Stock at a fixed price of \$0.05 per share for the duration of this Offering (the "Offering"). There is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares. The Offering is being conducted on a self-underwritten, best efforts basis, which means our President and Chief Executive Officer, Ju Hyuk Kim, will attempt to sell the shares directly to friends, family members and business acquaintances. Mr. Kim will not receive commission or any other remuneration for such sales. In offering the securities on our behalf, Mr. Kim will rely on the safe harbor from broker-dealer registration set out in Rule 3a4-1 under the Securities and Exchange Act of 1934.

The shares will be offered for sale at a fixed price of \$0.05 per share for a period of one hundred and eighty (180) days from the effective date of this prospectus, unless extended by our Board of Directors for an additional ninety (90) days. If all of the shares offered by us are purchased, the gross proceeds to us will be \$200,000. However, since the Offering is being conducted on a "best-efforts" basis, there is no minimum number of shares that must be sold, meaning the Company shall retain any proceeds from the sale of the shares sold hereunder.

Accordingly, all funds raised hereunder will become immediately available to the Company and will be used in accordance with the Company's intended "Use of Proceeds" as set forth herein, investors are advised that they will not be entitled to a refund and could lose their entire investment.

	Offering Price to the Public Per Share	Commissions	Net Proceeds to Company After Offering Expenses (20% of Shares Sold)	Net Proceeds to Company After Offering Expenses (50% of Shares Sold)	Net Proceeds to Company After Offering Expenses (75% of Shares Sold)	Net Proceeds to Company After Offering Expenses (100% of Shares Sold)
Common Stock	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000
Total	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000

Kismet, Inc. is a development stage company and currently has no operations and as such we are considered a "shell company" as that

term is defined under Rule 405 of the Securities Act of 1933. Accordingly, the securities sold in this Offering can only be resold through registration under the Securities Act of 1933, Section 4(1), if available, for non-affiliates, or by meeting the conditions of Rule 144(i). Any investment in the shares offered herein involves a high degree of risk. You should only purchase shares if you can afford a loss of your investment.

Our independent registered public accountant has issued an audit opinion for Kismet, Inc., which includes a statement expressing substantial doubt as to our ability to continue as a going concern. Accordingly, any investment in the shares offered hereby involves a high degree of risk and you should only purchase shares if you can afford a loss of your entire investment.

There currently is no market for our securities and a public market may never develop, or, if any market does develop, it may not be sustained. Our Common Stock is not traded on any exchange or on the over-the-counter market. There can be no assurance that our Common Stock will ever be quoted on a stock exchange or a quotation service or that any market for our stock will develop.

THE PURCHASE OF THE SECURITIES OFFERED THROUGH THIS PROSPECTUS INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD CAREFULLY READ THIS ENTIRE PROSPECTUS, INCLUDING THE SECTION ENTITLED "RISK FACTORS" BEGINNING ON PAGE 9 HEREOF BEFORE BUYING ANY SHARES OF KISMET, INC.'S COMMON STOCK.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Date of this prospectus is May 29, 2013

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You should rely only on the information contained or incorporated by reference to this prospectus in deciding whether to purchase our Common Stock. We have not authorized anyone to provide you with information different from that contained in this prospectus. Under no circumstances should the delivery to you of this prospectus or any sale made pursuant to this prospectus create any implication that the information contained in this prospectus is correct as of any time after the date of this prospectus. To the extent that any facts or events arising after the date of this prospectus, individually or in the aggregate, represent a fundamental change in the information presented in this prospectus, this prospectus will be updated to the extent required by law.

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PROSPECTUS SUMMARY

The following summary highlights material information contained in this prospectus. This summary does not contain all of the information you should consider before investing in the securities. Before making an investment decision, you should read the entire prospectus carefully,

including the risk factors section, the financial statements and the notes to the financial statements. You should also review the other available information referred to in the section entitled "Where You Can Find More Information" in this prospectus and any amendment or supplement hereto.

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon's Mechanical Turks has proven that there is a large market for "microwork" website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Although we were only recently incorporated and have not yet commenced business operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's unsteady financial climate. There can be no assurance that we will be successful in our attempt to sell 100% of the shares being registered hereunder; however, we believe that investors in today's markets demand full transparency and by our registering this Offering and becoming a reporting company, we will be able to meet this demand. Currently, there is no public trading market for our Common Stock and no such market may ever develop, which may limit the Company's ability to raise funds through equity financings or to use its shares as consideration. However, management believes that the Company will be able to meet all requirements to be quoted on the OTC Bulletin Board including being current in all required filings with the Securities and Exchange Commission ("SEC") following the declared effectiveness of this Offering. Further, even though the Company's Common Stock will likely be considered a penny stock, becoming a reporting company will provide us with enhanced visibility and give us a greater opportunity to provide liquidity to our shareholders.

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Further, our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

We are currently a development stage company and to date we have recorded no revenue. Accordingly, our independent registered public accountants have issued a comment regarding our ability to continue as a going concern (please refer to the footnotes to the financial statements). Until such time that we are able to establish a consistent flow of revenues from our operations which is sufficient to sustain our operating needs, management intends to rely primarily upon debt financing to supplement cash flows, if any, generated by our products and services. We will seek out such financings as necessary to allow the Company to continue to grow our business operations and to cover such costs, excluding professional fees, associated with being a reporting Company with the SEC. We estimate such costs to be approximately \$20,000 for 12 months following this Offering. The Company has included such costs to become a publicly reporting company in its targeted expenses for working capital expenses and intends to seek out reasonable loans from friends, family and business acquaintances if it becomes necessary. At this point we have been funded by our sole officer and director, and have not received any firm commitments or indications from any family, friends or business acquaintances regarding any potential investment in the Company.

Our current cash and working capital is not sufficient to cover our current estimated expenses of \$20,000, which include those fees associated with obtaining a Notice of Effectiveness from the SEC for this Registration Statement. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. We hope that we will be able to complete this Offering within the coming months. We anticipate fully-launching our business operations approximately three to four months after the completion of this Offering. We believe that the maximum amount of funds generated from the Offering will provide us with enough proceeds to fund our plan of operations for up to twelve months after the completion of this Offering. If we raise \$20,000 or less from this Offering, we will have to seek out additional capital from alternate sources to repay our investors and execute our business plan. If we receive nominal proceeds from this Offering, we will need a minimum of \$40,000 from additional financing sources to commence our business operations. This amount will allow us to repay our initial loans to cover our offering expenses and to develop and launch our website. We do not currently have any arrangements for obtaining additional financing and there is no assurance that any additional financing will be available or, if available, on terms that will be acceptable to us. We will seek such funds from friends, family, and business acquaintances; however, we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company and cannot predict when such funding may be available to us. Failure to raise additional financing will cause us to

go out of business.

As we are a start-up company, it is unclear how much revenue our operations will generate; however, it is our hope that our revenues will exceed our costs. Our potential to generate revenue can be affected by the strength of our proposed website platform, our marketing and advertising strategies, the number of employees and consultants we will retain, and several other factors. These factors are directly related to the amount of proceeds we receive from this Offering, as the greater amount of proceeds we receive, the greater amount of capital we can use towards our business operations (see "Use of Proceeds" chart).

Neither the Company, Mr. Kim, nor any other affiliated or unaffiliated entity of the Company or Company promoters has any plans to use the Company as a vehicle for a private company to become a reporting company once Kismet, Inc. becomes a reporting company. Additionally, we do not believe that the Company is a blank check company as defined in Section a(2) of Rule 419 under the Securities Act of 1933, as amended, because the Company has a specific business plan and has no plans or intentions to engage in a merger or acquisition with an unidentified company, companies, entity or person.

For a further discussion of our Company, plan of operations, growth strategy and marketing strategy see the below section entitled "Description of Business".

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SUMMARY OF THIS OFFERING

The Issuer	Kismet, Inc.
Securities being offered	Up to 4,000,000 shares of Common Stock, our Common Stock is described in further detail in the section of this prospectus titled "DESCRIPTION OF SECURITIES – Common Stock."
Offering Type	The Offering is being conducted on a self-underwritten, best efforts basis, there is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares.
Per Share Price	\$0.05
No Revocation	You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.
No Public Market	<p>There is no public market for our Common Stock. We cannot give any assurance that the shares being offered will have a market value, or that they can be resold at the offered price if and when an active secondary market might develop, or that a public market for our securities may be sustained even if developed. The absence of a public market for our stock will make it difficult to sell your shares.</p> <p>We intend to apply to the OTCBB, through a market maker that is a licensed broker dealer, to allow the trading of our Common Stock upon our becoming a reporting entity under the Securities Exchange Act of 1934.</p>
Duration of Offering	The shares are offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days.
Number of Shares Outstanding Before the Offering	There are 5,000,000 shares of Common Stock issued and outstanding as of the date of this prospectus, held solely by our Chairman, President, Chief Executive Officer, and Secretary, Ju Hyuk Kim.
Registration Costs	We estimate our total costs relating to the registration herein shall be approximately \$20,000.00.
Net Proceeds to the Company	The Company is offering 4,000,000 shares of Common Stock, \$0.001 par value at an offering price of \$0.05 per Share for net proceeds to the Company at \$200,000. The full subscription price will be payable at the time of subscription and any such funds received from subscribers in this Offering will be released to the Company when subscriptions are received and accepted.
Use of Proceeds	We will use the proceeds to pay administrative and professional expenses and implement our business development and growth strategies.
Risk Factors	An investment in our Common Stock involves a high degree of risk. You should carefully consider the risk factors set forth under the "Risk Factors" section herein and the other information contained in this prospectus before making an investment decision regarding our Common Stock.

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RISK FACTORS

An investment in our Common Stock involves a high degree of risk. You should carefully consider the risks described below and the other

information in this prospectus before investing in our Common Stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Currently, shares of our Common Stock are not publicly traded. In the event that shares of our Common Stock become publicly traded, the trading price of our Common Stock could decline due to any of these risks, and you may lose all or part of your investment. In the event our Common Stock fails to become publicly traded you may lose all or part of your investment.

RISKS RELATED TO THE OFFERING

As there is no minimum for our Offering, if only a few persons purchase shares, they will lose their investment without the Company being able to make a significant attempt to implement its business plan.

Since there is no minimum amount of shares that must be sold directly by the Company under this Offering, if a limited number of shares are sold, we may not have enough capital to fully implement our plan of operations. If we are able to sell only 10% of the offered shares, the proceeds would be just enough to cover our anticipated offering expenses of approximately \$20,000. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern. If we fail to raise sufficient capital, we would expect to have insufficient funds for our ongoing operating expenses. Any significant lack of funds will curtail the growth of our business and may cause our business to fail. If our business fails, investors will lose their entire investment.

We are a development stage company with a limited operating history and may never be able to carry out our plan of operations or achieve any significant revenues or profitability. At this stage of our business, even with our good faith efforts, potential investors have a high probability of losing their entire investment.

We are subject to all of the risks inherent in the establishment of a new business enterprise, and we have not generated any revenues to date. Any profitability in the future from our business will be dependent upon the successful development, marketing and sales of our proposed website platform and future products, which are subject to numerous industry-related risk factors as set forth herein. Accordingly, we may not be able to successfully carry out our plan of operations and any investor may lose their entire investment.

We are deemed a "shell company" and as such we are subject to additional reporting and disclosure requirements that may affect our short-term prospects to implement our business plan and could result in a loss of your entire investment.

The Securities and Exchange Commission ("SEC") adopted Rule 405 of the Securities Act and Exchange Act Rule 12b-2 which defines a shell company as a registrant that has no or nominal operations, and either (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents and nominal other assets. The rules prohibit shell companies from using a Form S-8 to register securities pursuant to employee compensation plans. However, the rules do not prevent us from registering securities pursuant to registration statements. Additionally, the rule regarding Form 8-K requires shell companies to provide more detailed disclosure upon completion of a transaction that causes it to cease being a shell company including information required pursuant to Regulation S-K, information required in a registration statement on Form 10, and certain financial information. In order to assist the SEC in the identification of shell companies, we are also required to check a box on Form 10-Q and Form 10-K indicating that we are a shell company. To the extent that we are subject to additional reporting and disclosure requirements because we are a shell company, we may be delayed in executing any mergers or acquiring other assets that would cause us to cease being a shell company.

Shares of our Common Stock that have not been registered under the Securities Act of 1933, as amended, regardless of whether such shares are restricted or unrestricted, are subject to resale restrictions imposed by Rule 144, including those set forth in Rule 144(i) which apply to a "shell company." In addition, any shares of our Common Stock that are held by affiliates, including any received in a registered offering, will be subject to the resale restrictions of Rule 144(i).

Pursuant to Rule 144 of the Securities Act of 1933, as amended ("Rule 144"), a "shell company" is defined as a company that has no or nominal operations; and, either no or nominal assets; assets consisting solely of cash and cash equivalents; or assets consisting of any amount of cash and cash equivalents and nominal other assets. As such, we are a "shell company" pursuant to Rule 144, and as such, sales of our securities pursuant to Rule 144 are not able to be made until 1) we have ceased to be a "shell company"; 2) we are subject to Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended; 3) have filed all of our required periodic reports for at least the previous one year period prior to any sale pursuant to Rule 144; and 4) a period of at least twelve months has elapsed from the date "Form 10 information" has been filed with the Commission reflecting the Company's status as a non-"shell company." If less than 12 months has elapsed since the Company ceases being a "shell company", then only registered securities can be sold pursuant to Rule 144.

Therefore, any restricted securities we sell in the future or issue to consultants or employees, in consideration for services rendered or for any other purpose, will have no liquidity until and unless such securities are registered with the Commission and/or until a year after we cease to be a "shell company" and have complied with the other requirements of Rule 144, as described above. As a result, it may be harder for us to fund our operations and pay consultants with our securities instead of cash. Furthermore, it will be harder for us to raise funding through the sale of debt or equity securities unless we agree to register such securities with the Commission, which could cause us to expend additional resources

in the future. Our status as a "shell company" could prevent us from raising additional funds, engaging consultants, and using our securities to pay for any acquisitions (although none are currently planned), which could cause the value of our securities, if any, to decline in value or become worthless. Lastly, any shares held by affiliates, including shares received in any registered offering, will be subject to the resale restrictions of Rule 144(i).

We are selling this Offering without an underwriter and may be unable to sell any shares.

This Offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares. We intend to sell our shares through our President and Chief Executive Officer, who will receive no commissions or other remuneration from any sales made hereunder. He will offer the shares to friends, family members, and business associates; however, there is no guarantee that he will be able to sell any of the shares. Unless he is successful in selling all of the shares and we receive the maximum amount of proceeds from this Offering, we may have to seek alternative financing to implement our plan of operations.

We may not be able to further implement our business strategy unless sufficient funds are raised in this Offering. Our inability to raise additional funds could cause investors to lose their investment. Additionally, we may have to seek additional capital through the sale of additional shares or other equity securities which would result in additional dilution to our stockholders.

We may not realize sufficient proceeds from this Offering to further business development, or to provide adequate cash flow for planned business activities. At March 31, 2013 we had cash on hand of \$4,075 and accumulated a deficit of \$2,425. We have not generated any revenue from our operations to date. At this rate, we expect that we will not be able to continue operations without obtaining additional funding or beginning to generate revenue. Accordingly, we anticipate that additional funding will be needed for general administrative expenses, business development, marketing costs and support materials.

We do not currently have any arrangements for financing and our obtaining additional financing will be subject to a number of factors, including general market conditions, investor acceptance of our plan of operations and initial results from our business operations. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. Failure to raise additional financing will cause us to go out of business. If this happens, you could lose all or part of your investment.

If our resources are insufficient to satisfy our cash requirements, we may seek to sell additional equity or debt securities or obtain a credit facility. The sale of additional equity securities could result in additional dilution to our stockholders. The incurrence of indebtedness would result in increased debt service obligations and could result in operating and financing covenants that would restrict our operations. We cannot assure you that financing will be available in amounts or on terms acceptable to us, if at all.

Because Ju Hyuk Kim currently owns 100% of our outstanding Common Stock, investors may find that corporate decisions influenced by Mr. Kim are inconsistent with the best interests of other stockholders.

Mr. Kim, our sole officer and director, currently owns 100% of the outstanding shares of our Common Stock, and, upon completion of this Offering, would own 55.55% of our outstanding Common Stock if the maximum number of shares are sold. Accordingly, Mr. Kim will have a significant influence in determining the outcome of all corporate transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets, and also the power to prevent or cause a change in control. While we have no current plans with regard to any merger, consolidation or sale of substantially all of our assets, the interests of Mr. Kim may still differ from the interests of the other stockholders.

There is substantial doubt about our ability to continue as a going concern.

At March 31, 2013, the Company has not generated revenue, has no certainty of earning revenues in the future, and has a working capital deficit and an accumulated deficit of \$2,425 since inception. These factors, among others, raise substantial doubt about our ability to continue as a going concern. Our ability to generate future revenues will depend on a number of factors, many of which are beyond our control. These factors include general economic conditions, market acceptance of our future website platform, proposed products and competitive efforts. Due to these factors, we cannot anticipate with any degree of certainty what our revenues will be in future periods. As such, our independent registered public accountants have expressed substantial doubt about our ability to continue as a going concern. This opinion could materially limit our ability to raise additional funds by issuing new debt or equity securities or otherwise. You should consider our independent registered public accountant's comments when determining if an investment in the Company is suitable.

You may have limited access to information regarding our business because we are a limited reporting company exempt from many regulatory requirements and our obligations to file periodic reports with the SEC could be automatically suspended under certain circumstances.

The Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the

Securities Exchange Act of 1934. As of the effectiveness of our Registration Statement of which this prospectus is a part, we will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our Registration Statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our Registration Statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted. After this Registration Statement on Form S-1 becomes effective, we will be required to deliver periodic reports to security holders. However, we will not be required to furnish proxy statements to security holders and our directors, officers and principal beneficial owners will not be required to report their beneficial ownership of securities to the SEC pursuant to Section 16 of the Securities Exchange Act of 1934 until we have both 500 or more security holders and greater than \$10 million in assets. This means that your access to information regarding our business will be limited.

RISKS RELATED TO OUR BUSINESS

Key management personnel may leave the Company, which could adversely affect the ability of the Company to continue operations.

The Company is entirely dependent on the efforts of our CEO and President because of the time and effort that he devotes to the Company. He is in charge of overseeing all development strategies, supervising any/all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform, and the establishment of our future sales team. The loss of him, or other key personnel in the future, could have a material adverse effect on our business, financial condition and results of operations. The Company does not maintain "key person" life insurance on its officers, directors or key employees. Our success will depend on the performance of Mr. Kim and our ability to attract and motivate other key personnel.

Presently, the Company's president has other outside business activities and as such he is not devoting all of his time to the Company, which may result in periodic interruptions or business failure.

Our sole officer and director, Mr. Kim, has other outside business activities and as such, he is not devoting all of his time to the Company, which could cause our business to fail. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business.

The lack of public company experience of our sole officer and director could adversely impact our ability to comply with the reporting requirements of U.S. Securities laws.

Our sole officer and director, Mr. Ju Hyuk Kim, has no experience managing a public company which could adversely impact our ability to comply with legal, regulatory, and reporting requirements of U.S. Securities laws. Our management may not be able to implement programs and policies in an effective and timely manner to adequately respond to such legal, regulatory and reporting requirements, including the establishment and maintenance of internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, which are necessary to maintain public company status. If we were to fail to fulfill those obligations, our ability to operate as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our Company. Our ability to operate successfully may depend on our ability to attract and retain qualified personnel with appropriate experience in the management of a public company. Our ability to find and retain qualified personnel on our terms and budget may be very limited.

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The microwork website industry has experienced rapid growth over a short period of time, and it is uncertain whether this market will continue to develop or whether it can be maintained. If we are unable to successfully respond to changes in the market, our business could be harmed.

The microwork industry has grown rapidly as merchants and consumers have increasingly used the internet marketplace to find work solutions. Further, the microwork website industry is relatively new and with the success of companies like Amazon, has seen a flood of new participants seeking to enter this space. Accordingly, given the limited history, it is difficult to predict whether this market will continue to grow or whether it can be maintained. If work providers and work seekers determine that they no longer believe in the value of our proposed online microwork marketplace, we could see a substantial negative effect upon the market. Our success will depend on our ability to adjust our strategy to meet the changing market dynamics. If we are unable to do so, our business could be harmed.

If we fail to acquire clients to utilize our online microwork marketplace, our business will be significantly harmed.

We must acquire microwork providers to provide us with projects and microwork seekers in order to generate revenue and achieve profitability. We cannot assure you that any revenue that we may generate will ultimately exceed the costs involved with acquiring new projects. If our clients do not perceive our website to be of high value and quality, we may not be able to acquire or retain our clients.

We believe that many of our new clients will originate from word-of-mouth and non-paid referrals from existing clients, and therefore we must ensure that our existing clients remain satisfied and loyal to our Company in order to continue receiving those referrals. Once we establish a client base, if our efforts to satisfy our established clients are not successful, we may not be able to acquire new clients in sufficient numbers to continue to grow our business or we may be required to incur significantly higher marketing expenses in order to acquire new clients. A decline in the number of clients or client satisfaction would have an adverse effect on our business, financial condition and results of operations.

Our business model may limit our ability to generate significant revenues and to operate profitably, which could cause the Company to cease all operations.

Our business model may not be sufficiently designed to withstand competition from larger, more established microwork companies because, compared to our competitors, we will offer our staff a larger percentage of revenue generated from our business. However, we hope to set our Company apart from our competition and acquire a large client base by supporting our social mission to connect women and youth living in poverty with dignified work via the Internet. Within our business model, our outsourcing will benefit disadvantaged people in areas of severely low employment. It brings the type of digital work traditionally performed by outsourcing providers to people living in rural areas or slums. We will bring jobs to those who may not have access to secondary or tertiary education, as well as highly-educated people who live in communities with extremely high unemployment.

We cannot assure you that we will be able to manage the growth of our Company effectively.

We plan to experience growth in demand for our future microwork postings once we are able to launch our proposed website platform. We expect our number of employees, users and merchants to increase significantly once we launch our platform, and we expect our growth to continue for the foreseeable future. The growth and expansion of our business and product offerings could place significant demands on our management and our operational and financial resources. We will need to manage multiple relations with various merchants, subscribers, and website developers. To effectively manage our growth, we will need to continually implement operational plans and strategies, improve and expand our infrastructure of people and information systems, and train and manage our employee base.

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Government regulation of the Internet and e-commerce is evolving, and unfavorable changes or failure by us to comply with these regulations could substantially harm our business and results of operations.

We will be subject to general business regulations and laws as well as regulations and laws specifically governing the Internet and e-commerce, including the e-commerce marketplace that we intend to create through our website. These regulations and laws may involve taxation, tariffs, subscriber privacy, data protection, content, copyrights, distribution, electronic contracts and other communications, consumer protection, the provision of online payment services and the characteristics and quality of services. It is not clear how existing or future laws governing such issues will affect the Internet, e-commerce or our business. Failure to comply with these laws and regulations could result in substantial fines or suspension of our operations, which would substantially harm our business and financial results.

New tax treatment of companies engaged in Internet commerce may adversely affect the use of our proposed website and harm our business operations.

Due to the global nature of the Internet, it is possible that various states might attempt to regulate our transactions or levy sales, income or other taxes relating to our activities. Tax authorities at the federal, state and local levels are currently reviewing the appropriate treatment of companies engaged in Internet commerce. New or revised federal, state or local tax regulations may subject us or our subscribers to additional sales, income and other taxes. We cannot predict the effect of current attempts to impose sales, income or other taxes on commerce over the Internet. New or revised taxes and, in particular, sales taxes and similar taxes would likely increase the cost of doing business online and decrease the attractiveness of advertising and selling goods and services over the Internet. New taxes could also create significant increases in internal costs necessary to capture data, and collect and remit taxes. Any of these events could have an adverse effect on our business and results of operations.

Failure to comply with existing federal and state privacy laws and regulations, or the enactment of new privacy laws or regulations, could adversely affect our business.

A variety of federal and state laws and regulations govern the collection, use, retention, sharing and security of consumer data. The existing privacy-related laws and regulations are evolving and subject to potentially differing interpretations. In addition, various federal and state legislative and regulatory bodies may expand current or enact new laws regarding privacy matters. For example, recently there have been Congressional hearings and increased attention on the capture and use of location-based information relating to users of smartphones and other mobile devices. We intend to post privacy policies and practices concerning the collection, use and disclosure of subscriber data on our website and future products. Several Internet companies have incurred penalties for failing to abide by the representations made in their privacy policies and practices. In addition, several states have adopted legislation that requires businesses to implement and maintain reasonable security

procedures and practices to protect sensitive personal information and to provide notice to consumers in the event of a security breach. Any failure, or perceived failure, by us to comply with our posted privacy policies or with any data-related consent orders, Federal Trade Commission requirements or orders or other federal or state privacy or consumer protection-related laws, regulations or industry self-regulatory principles could result in claims, proceedings or actions against us by governmental entities or others, or other liabilities, which could adversely affect our business. In addition, a failure or perceived failure to comply with industry standards or with our own privacy policies and practices could result in a loss of subscribers or merchants and adversely affect our business.

The success of our business will depend on our ability to develop a website platform capable of sustaining rapid growth and development; any significant disruption in service on our website or applications could result in a loss of users.

Users will access our projects through our proposed website. Our reputation and ability to acquire, retain and serve our users will be dependent upon the reliable performance of our website and applications and the underlying network infrastructure. As our user base and the amount of information shared on our website and applications begin to grow, we will need an increasing amount of network capacity and computing power. We intend to employ an information technology team to handle the traffic to our website and applications. The operation of these systems will be expensive and complex and could result in operational failures. In the event that our subscriber base or the amount of traffic to our website and applications grows more quickly than anticipated, we may be required to incur significant additional costs for the repair or maintenance of our infrastructure and the hiring of additional technical personnel. Interruptions in our systems, whether due to system failures, computer viruses or physical or electronic break-ins, could affect the security or performance of our website and applications, prevent our subscribers from accessing our website or applications and as a result, significantly harm our business.

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Our Company will rely entirely on online commerce to conduct secure sales transactions over the Internet. Outdated technologies, security breaches to our systems, or problems with our Internet infrastructure could cause interruptions to our business, impact our reputation with clients and harm our operating results.

Our Company will rely entirely on online commerce to offer our proposed projects. Online commerce is rapidly evolving and a fundamental aspect of our business will be our ability to keep up with these changes. If we fail to respond to technological changes or to adequately maintain, upgrade or develop our proposed website platform and the systems used to process payment for projects that have been completed, we will not be able to keep up with the rapid growth of online commerce and our business could fail. Further, a fundamental requirement for online commerce is the secure transmission of confidential information over public networks. Our proposed website platform will store and transmit users' information, some of which may be private, and security breaches or glitches in our Internet infrastructure could expose us to a risk of loss of this information and result in potential liability and litigation. Like all websites, our website is vulnerable to computer viruses, technical failures, break-ins, phishing attacks, attempts to overload our servers with denial-of-service or other attacks and similar disruptions from unauthorized use of our computer systems, any of which could lead to interruptions, delays, or website shutdowns, causing loss of critical data or the unauthorized disclosure or use of personally identifiable or other confidential information. If we experience compromises to our security, malfunctions in our Internet infrastructure, a complete shutdown of our proposed website, or the loss or unauthorized disclosure of confidential information, our intended merchants or subscribers may lose trust and confidence in us. Any one of these factors could harm our business, prospects, financial condition and results of operations.

Our business may be subject to seasonal sales fluctuations which could result in volatility or have an adverse effect on the market price of our Common Stock.

Our business may be subject to some degree of sales seasonality. As we grow our Company, these seasonal fluctuations may become more evident. Seasonality may cause our working capital cash flow requirements to vary from quarter to quarter depending on the variability in the volume and timing of projects. These factors, among other things, make forecasting more difficult and may adversely affect our ability to manage working capital and to predict financial results accurately, which could adversely affect the market price of our Common Stock.

We will be subject to payments-related risks.

We plan to accept payments using a variety of methods, including credit cards and debit cards. As we offer new payment options to consumers, we may be subject to additional regulations, compliance requirements and fraud. For certain payment methods, including credit and debit cards, we will pay interchange and other fees, which may increase over time, raise our operating costs and lower our profitability. We will rely on third parties to provide payment processing services, including the processing of credit cards and debit cards and it could disrupt our business if these companies become unwilling or unable to provide these services to us. We will also be subject to payment card association operating rules, certification requirements and rules governing electronic funds transfers, which could change or be reinterpreted to make it difficult or impossible for us to comply. If we fail to comply with these rules or requirements, we may be subject to fines and higher transaction fees and lose our ability to accept credit and debit card payments from consumers or facilitate other types of online payments, and our business and operating results could be adversely affected.

RISKS RELATING TO THE COMMON STOCK

The Company's stock price may be volatile.

The market price of the Company's Common Stock is likely to be highly volatile and could fluctuate widely in price in response to various potential factors, many of which will be beyond the Company's control, including the following:

- services by the Company or its competitors;
- additions or departures of key personnel;
- the Company's ability to execute its business plan;
- operating results that fall below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in the Company's financial results.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of the Company's Common Stock.

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As a public company, we will incur substantial expenses.

Upon declared effectiveness of this Registration Statement by the SEC, we will become subject to the information and reporting requirements of the U.S. securities laws. The U.S. securities laws require, among other things, review, audit, and public reporting of our financial results, business activities, and other matters. Recent SEC regulation, including regulation enacted as a result of the Sarbanes-Oxley Act of 2002, has also substantially increased the accounting, legal, and other costs related to becoming and remaining an SEC reporting company. If we do not have current information about our Company available to market makers, they will not be able to trade our stock. The public company costs of preparing and filing annual and quarterly reports, and other information with the SEC and furnishing audited reports to stockholders, will cause our expenses to be higher than they would be if we were privately-held. In addition, we are incurring substantial expenses in connection with the preparation of this Registration Statement. These increased costs may be material and may include the hiring of additional employees and/or the retention of additional advisors and professionals. Our failure to comply with the federal securities laws could result in private or governmental legal action against us and/or our sole officer and director, which could have a detrimental effect on our business and finances, the value of our stock, and the ability of stockholders to resell their stock.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that relate to the application of the SEC's penny stock rules in trading our securities and require that a broker/dealer have reasonable grounds for believing that the investment is suitable for that customer, prior to recommending the investment. Prior to recommending speculative, low priced securities to their non-institutional clients, broker/dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative, low priced securities will not be suitable for at least some clients. The FINRA requirements make it more difficult for broker/dealers to recommend that their clients buy our Common Stock, which may have the effect of reducing the level of trading activity and liquidity of our Common Stock. Further, many brokers charge higher transactional fees for penny stock transactions. As a result, fewer broker/dealers may be willing to make a market in our Common Stock, reducing a shareholder's ability to resell shares of our Common Stock.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002 we will be required, beginning with our fiscal year ending March 31, 2013, to include in our annual report our assessment of the effectiveness of our internal control over financial reporting as of the end of fiscal 2013. We have not yet completed our assessment of the effectiveness of our internal control over financial reporting. We expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification and auditor attestation requirements.

If a market for our Common Stock does not develop, shareholders may be unable to sell their shares.

A market for our Common Stock may never develop. We intend to contact an authorized OTC Bulletin Board market-maker for sponsorship of our securities on the OTC Bulletin Board. However, there is no guarantee that our shares will be traded on the Bulletin Board, or, if traded, a public market may not materialize. If our Common Stock is not traded on the Bulletin Board or if a public market for our Common Stock does not develop, investors may not be able to re-sell the shares of our Common Stock that they have purchased and may lose all of their investment.

The Company's Common Stock is currently deemed to be "penny stock", which makes it more difficult for investors to sell their shares.

The Company's Common Stock is currently subject to the "penny stock" rules adopted under section 15(g) of the Exchange Act. The penny stock rules apply to companies whose common stock is not listed on the NASDAQ Stock Market or other national securities exchange and trades at less than \$5.00 per share or that have tangible net worth of less than \$5,000,000 (\$2,000,000 if the company has been operating for three or more years). These rules require, among other things, that brokers who trade penny stock to persons other than "established clients" complete certain documentation, make suitability inquiries of investors and provide investors with certain information concerning trading in the security, including a risk disclosure document and quote information under certain circumstances. Many brokers have decided not to trade penny stocks because of the requirements of the penny stock rules and, as a result, the number of broker-dealers willing to act as market makers in such securities is limited. If the Company remains subject to the penny stock rules for any significant period, it could have an adverse effect on the market, if any, for the Company's securities. If the Company's securities are subject to the penny stock rules, investors will find it more difficult to dispose of the Company's securities.

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The elimination of monetary liability against the Company's existing and future directors, officers and employees under Nevada law and the existence of indemnification rights to the Company's existing and future directors, officers and employees may result in substantial expenditures by the Company and may discourage lawsuits against the Company's directors, officers and employees.

The Company's Articles of Incorporation contain specific provisions that eliminate the liability of directors for monetary damages to the Company and the Company's stockholders; further, the Company is prepared to give such indemnification to its existing and future directors and officers to the extent provided by Nevada law. The Company may also have contractual indemnification obligations under any employment agreements it may have with its officers and directors. The foregoing indemnification obligations could result in the Company incurring substantial expenditures to cover the cost of settlement or damage awards against directors and officers, which the Company may be unable to recoup. These provisions and resultant costs may also discourage the Company from bringing a lawsuit against existing and future directors and officers for breaches of their fiduciary duties and may similarly discourage the filing of derivative litigation by the Company's stockholders against the Company's existing and future directors and officers even though such actions, if successful, might otherwise benefit the Company and its stockholders.

DETERMINATION OF OFFERING PRICE

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

USE OF PROCEEDS

This Offering is being made without the involvement of underwriters or broker-dealers. This means we will receive \$200,000 if all of the shares of Common Stock offered hereunder are purchased. However, we cannot guarantee that we will sell any or all of the shares being offered by us. The table below estimates our use of proceeds, given the varying levels of success of the Offering.

Shares Offered (% Sold)	Gross Offering Proceeds	Approximate Offering Expenses ⁽¹⁾		Total Net Offering Proceeds	Principal Uses of Net Proceeds	
800,000 shares (20%)	\$40,000			\$1,900	Website Hosting	\$1,000
					Website Developers	\$9,000
		SEC Filings	\$1,000		Website Security	\$-0-
		Transfer Agent	\$5,000		Marketing Materials	\$-0-
					Sales Representatives	\$-0-
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000			Admin/Professional Fees ⁽²⁾
			TOTAL	\$20,000		
2,000,000 shares (50%)	\$100,000			\$19,900	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$20,000
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000			Admin/Professional Fees ⁽²⁾
			TOTAL	\$80,000		
			Website Hosting	\$1,000		

3,000,000 shares (75%)	\$150,000			\$34,900	Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$50,000
					Sales Representatives	\$50,000
		Legal & Accounting	\$14,000			
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$130,000
4,000,000 shares (100%)	\$200,000			\$49,900	Website Hosting	\$11,000
		SEC Filings	\$1,000		Website Developers	\$38,000
		Transfer Agent	\$5,000		Website Security	\$1,000
					Marketing Materials	\$60,000
		Legal & Accounting	\$14,000		Sales Representatives	\$60,000
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$180,000

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- (1) Offering expenses have been rounded to \$20,000
- 2) General Working Capital may include, but are not limited to, postage, telephone services, overnight delivery services, legal fees, accounting fees, costs to become a publicly reporting company and other general and miscellaneous operating expenses. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line item expenditures as required for ongoing operations.
- 3) Through our initial research, we have found quotes between \$9,000 and \$40,000 for the full development of our proposed website platform.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after repaying Mr. Kim for funds advanced to pay our offering expenses. We intend to allocate \$38,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations and will budget \$30,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering to launch a marketing campaign lasting eight months. For this marketing campaign, we will budget \$60,000. Further, we will use \$10,000 of our net proceeds for working capital, including administrative and professional fees.

If 75% of the offered shares are sold we will receive \$130,000, after repaying offering expenses. We will still allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations, at a salary of \$25,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering, and launch a marketing campaign lasting eight months. For this marketing we will budget \$50,000. \$10,000 of our net proceeds will be allocated as working capital for administrative and professional fees.

If 50% of the offered shares are sold we will receive \$80,000, after repaying offering expenses. In this instance, we still plan to allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform. If only 50% of the offered shares are sold, we intend to employ only one full time sales representative within our first year of operations, at a salary of \$20,000. We will hire a marketing firm during the fourth month following this Offering, to initiate a marketing campaign for just four months and will budget \$30,000 for this marketing campaign. \$10,000 of our net proceeds will be allocated towards working capital for administrative and professional fees.

If 20% of the offered shares are sold we will receive \$20,000, after repaying offering expenses. In this instance, we will allocate \$9,000 to the development of our proposed website platform, which may not be sufficient to complete development. In this instance, we will have to seek out additional capital from alternate sources to execute our plan of operations. If such funds are not available our business will likely fail and any investment would be lost.

The funds from this Offering will not be used to pay Mr. Kim for his services to the Company, whether provided prior to, during, or subsequent to the Offering. There can be no assurance that the Company will raise any funds through this Offering and if a limited amount of funds are raised, the Company will use such funds according to their best judgment in accordance with the "Use of Proceeds" chart. This discretion is not unlimited and any such change in the use of proceeds as discussed above would be restricted to a proportionate reduction in funds allocated to each specific item listed, and would not differ materially from the "Use of Proceeds" chart above. To the extent our offering proceeds do not cover any professional fees incurred by the Company, we anticipate paying for any such expenses out of any additional funding or revenues we receive.

If we require additional funding, we will seek such funds from friends, family, and business acquaintances in order to continue our operations. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

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PLAN OF DISTRIBUTION; TERMS OF THE OFFERING

As of the date of this prospectus, the Company has 5,000,000 shares of Common Stock issued and outstanding. The Company is registering an additional 4,000,000 shares of its Common Stock for sale at the price of \$0.05 per share. There is no arrangement to address the possible effect of the Offering on the price of the stock.

In connection with the Company's selling efforts in the Offering, Ju Hyuk Kim will not register as a broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of SEC Rule 3a4-1, promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an Offering of the issuer's securities. Mr. Kim is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. Mr. Kim will not be compensated in connection with his participation in the Offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Kim is not, nor has he been within the past 12 months, a broker or dealer, and he is not, nor has he been within the past 12 months, an associated person of a broker or dealer. At the end of the Offering, Mr. Kim will continue to primarily perform substantial duties for the Company or on its behalf otherwise than in connection with transactions in securities. Mr. Kim has not participated in another offering of securities pursuant to the Exchange Act Rule 3a4-1 in the past 12 months. Additionally, he has not and will not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on the Exchange Act Rule 3a4-1(a)(4)(i) or (iii).

In order to comply with the applicable securities laws of certain states, the securities will be offered or sold in those states only if they have been registered or qualified for sale; an exemption from such registration or if qualification requirement is available and with which the Company has complied. In addition, and without limiting the foregoing, the Company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

Penny Stock Regulation

Our Common Shares are not quoted on any stock exchange or quotation system. The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system).

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document prepared by the SEC, that:

- contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties;
- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and,
- contains such other information and is in such form (including language, type, size, and format) as the SEC shall require by rule or regulation.

The broker-dealer also must provide the customer with the following, prior to proceeding with any transaction in a penny stock:

- bid and offer quotations for the penny stock;
- details of the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and,
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's

written acknowledgment of the receipt of a risk disclosure statement and a signed and dated copy of a written suitability statement. These disclosure requirements will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling those securities.

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Offering Period and Expiration Date

This Offering will start on the date this Registration Statement is declared effective by the SEC and continue for a period of 180 days. We may extend the offering period for an additional 90 days, unless the Offering is completed or otherwise terminated by us.

Procedures for Subscribing

Once the Registration Statement is declared effective by the SEC, if you decide to subscribe for any shares in this Offering, you must:

1. receive, review and execute and deliver a Subscription Agreement; and
2. deliver a check or certified funds to us for acceptance or rejection.

Any potential investor will have ample time to review the Subscription Agreement, along with their counsel, prior to making any final investment decision. The Company shall only deliver such Subscription Documents upon request after a potential investor has had ample opportunity to review this prospectus. Further, we will not accept any money until this Registration Statement is declared effective by the SEC.

Right to Reject Subscriptions

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions.

Acceptance of Subscriptions

Upon the Company's acceptance of a Subscription Agreement and receipt of full payment, the Company shall countersign the Subscription Agreement and issue a stock certificate along with a copy of the Subscription Agreement.

You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.

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DILUTION

We intend to sell 4,000,000 shares of our Common Stock at a price of \$0.05 per share. The following table sets forth the number of shares of Common Stock purchased from us, the total consideration paid and the price per share. The table assumes all 4,000,000 shares of Common Stock will be sold.

	Shares Issued		Total Consideration		Price Per Share
	Number of Shares	Percent	Amount	Percent	
Existing Shareholder	5,000,000	55.55%	\$5,000 ⁽¹⁾	2.44%	\$0.001
Purchasers of Shares	4,000,000	44.45%	\$200,000	97.56%	\$0.05
Total	9,000,000	100%	\$205,000	100%	

(1) Pursuant to the Organizational Minutes of the Company, the Company issued 5,000,000 shares of its Common Stock, \$0.001 par value per share to our President, Mr. Ju Hyuk Kim, as consideration for services rendered in connection with the formation of the Company. This dollar estimate is based on the grant date aggregate fair value at the close of business in accordance with FASB ASC Topic 718.

The following table sets forth the difference between the offering price of the shares of our Common Stock being offered by us, the net tangible book value per share, and the net tangible book value per share after giving effect to the Offering by us, assuming that 100%, 75%, and 50% of the offered shares are sold. Net tangible book value per share represents the amount of total tangible assets less total liabilities divided by the number of shares outstanding as of March 31, 2013. Totals may vary due to rounding.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after offering expenses have been deducted. If 75% of the offered shares are sold we will receive \$130,000 after offering expenses have been deducted. If 50% of the offered shares are sold we would receive \$80,000 after offering expenses have been deducted. If we sell 10% or less of our shares under the Offering, we will not have sufficient proceeds to cover repaying our offering expenses and we will have to pay the remainder of such expenses out of additional financing we have not yet received.

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DESCRIPTION OF PROPERTY

Our office is located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada. As of the date of this filing, we have not sought to move or change our office site. Additional space may be required as we expand our operations. We do not foresee any significant difficulties in obtaining any required additional space. We currently do not own any real property.

DESCRIPTION OF SECURITIES

Common Stock

Our authorized capital stock consists of 75,000,000 shares of Common Stock, \$0.001 par value per Share. There are no provisions in our charter or Bylaws that would delay, defer or prevent a change in our control. However, there exists such provisions in our charter that may make changes of control more difficult. Such provisions include the ability of our Board of Directors to issue a series of preferred stock and the limited ability of stockholders to call a special meeting. Special meetings of the shareholders may be called at any time by the Chairman of the Board, the President, or the Secretary, by resolution of the Board of Directors, or at the request in writing of one or more stockholders owning shares in the aggregate entitled to cast at least a majority of the votes at the meeting, with such written request to state the purpose or purposes of the meeting and to be delivered to the Chairman of the Board, the President, or the Secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our Common Stock holders are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders voting for the election of directors, may cast such votes equal to the total number of shares owned by each shareholder for each of the duly nominated directors, if they so choose.

Dividends

It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

Warrants and Options

There are no outstanding warrants or options to purchase our securities.

Transfer Agent and Registrar

Our transfer agent is unassigned.

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MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS

No Public Market for Common Stock

There is currently no public trading market for our Common Stock and no such market may ever develop. While we intend to seek and obtain quotation of our Common Stock for trading on the OTC Bulletin Board ("OTCBB"), there is no assurance that our application will be approved. An application for quotation on the OTCBB must be submitted by one or more market makers who: 1) are approved by the Financial

Industry Regulatory Authority ("FINRA"); 2) who agree to sponsor the security; and 3) who demonstrate compliance with SEC Rule 15(c)2-11 before initiating a quote in a security on the OTCBB. In order for a security to be eligible for quotation by a market maker on the OTCBB, the security must be registered with the SEC and the company must be current in its required filings with the SEC. There are no listing requirements for the OTCBB and accordingly no financial or minimum bid price requirements. We intend to cause a market maker to submit an application for quotation to the OTCBB upon the effectiveness of this registration statement of which this prospectus forms a part. However, we can provide no assurance that our shares will be traded on the bulletin board or, if traded, that a public market will materialize.

Rule 144

All of the presently outstanding shares of our Common Stock are "restricted securities" as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. The SEC has adopted final rules amending Rule 144 which became effective on February 15, 2008. Pursuant to Rule 144, one year must elapse from the time a "shell company", as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act, ceases to be a "shell company" and files Form 10 information with the SEC, during which time the issuer must remain current in its filing obligations, before a restricted shareholder can resell their holdings in reliance on Rule 144. Form 10 information is equivalent to information that a company would be required to file if it were registering a class of securities on Form 10 under the Exchange Act. Under Rule 144, restricted or unrestricted securities, that were initially issued by a reporting or non-reporting shell company or a company that was at anytime previously a reporting or non-reporting shell company, can only be resold in reliance on Rule 144 if the following conditions are met: (1) the issuer of the securities that was formerly a reporting or non-reporting shell company has ceased to be a shell company; (2) the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act; (3) the issuer of the securities has filed all reports and material required to be filed under Section 13 or 15(d) of the Exchange Act, as applicable, during the preceding twelve months (or shorter period that the Issuer was required to file such reports and materials), other than Form 8-K reports; and (4) at least one year has elapsed from the time the issuer filed the current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

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At the present time, we are classified as a "shell company" under Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. As such, all restricted securities presently held by the founder of our Company may not be resold in reliance on Rule 144 until: (1) we file Form 10 information with the SEC when we cease to be a "shell company"; (2) we have filed all reports as required by Section 13 and 15(d) of the Securities Act for twelve consecutive months; and (3) one year has elapsed from the time we file the current Form 10 type information with the SEC reflecting our status as an entity that is not a shell company.

INFORMATION WITH RESPECT TO REGISTRANT

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THIS REGISTRATION STATEMENT. THIS DISCUSSION SUMMARIZES THE SIGNIFICANT FACTORS AFFECTING OUR OPERATING RESULTS, FINANCIAL CONDITIONS AND LIQUIDITY AND CASH-FLOW SINCE INCEPTION.

DESCRIPTION OF BUSINESS

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon's Mechanical Turks has proven that there is a large market for "microwork" website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

Current Operations

Since inception, our operations have consisted of the incorporation of our Company in the State of Nevada, the organization of our business and the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward.

We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website. The full scope of the products we intend to offer is mapped out in our "Products and Services" section below.

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Industry Overview and Market Opportunity

Our Company will attempt to gain market share in the microwork e-commerce industry. As the Internet continues to change the way that people shop for jobs, we believe there is enormous potential for developing an internet-based marketplace for microwork solutions. With trailblazers in the microwork industry such as the e-commerce giant Amazon, the business model for a microwork website has already proven to be a huge success.

Kismet is a middleman. We will secure contracts for digital services from large U.S. and European companies, divide the work into small tasks – "microwork" – and send it to centers in developing regions, where agents complete it using a web-based interface. Much of the work involves data – phone number on websites, for example – that can be easily verified online by people with little training who are in remote locations. In the short term, employees earn a living wage (typically \$100 to \$300 a month), but they also gain skills that can help them in the long term. Customers, by using microwork centers instead of large vendors, can get jobs done for less cost.

There are a number of leading players in the space. Digital Divide Data, for example, is a non-profit that began operations in Cambodia in 2001 and then expanded to Laos and Kenya. The for-profit company DesiCrew, which grew out of work done at the Indian Institute of Technology Madras, targets opportunities in India. So do the for profits B2R Technologies, which focuses on India's northern hill country, and RuralShores, which hopes to establish 500 centers across India and connect them virtually so that they can execute increasingly larger projects for clients.

All these organizations strive to improve the lives of disadvantaged workers. But Kismet will stand out for its ability to address the significant challenges that impact sourcing faces. For one, people at the bottom of the pyramid don't necessarily have the skills or experience to perform knowledge work. Few have held jobs in traditional offices, and lack technology expertise. Though potential customers may like the idea of impact sourcing, most still make purchasing decisions on the basis of price, not social impact. Building a microwork business requires significant capital investment in an IT platform that can coordinate the work.

Kismet will enable technology builders to farm out massive volumes of small data processing tasks, including transcriptions, image labelling, categorization, and informational research tasks. The body of computers doing this work would be human workers scattered across the world. Kismet's services would put these tasks in an online marketplace at a price set by the client; there, thousands of people at their computers all over the world would connect to Kismet to pick out and perform these tasks. Like 'cloud computing' services more generally, Kismet offers immediate, on-demand provisioning of computational power.

The Company will assemble cognitive agents in service of clients and their computer systems. The agents work on their tasks in batches; which will be disseminated through our web platform. The infrastructural work of making people's labours accessible as computer-invokable resources does the ideological work in emphasizing crowdsourcing as a tool for technological innovation, rather than a new form of factory organization.

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Plan of Operations, Growth Strategy and Anticipated Milestones

Until the Offering is complete, we will continue to research and develop our business model so that when we are able to raise funds from the sale of our securities, we will be ready to proceed with our plan of operations. After the completion of this Offering, if the maximum amount of funds is generated, we believe that we will have enough proceeds to fund our plan of operations for up to twelve months. Our business operations will be divided into the following core functions to address the needs of our merchants and subscribers.

Website Development. The first step in realizing our business model is the design and development of our intended website platform. We will need to contract a website developer to build a custom website, as well as an in-depth back-end to our website that will allow our Company

to store and view details about every user and microwork project, easily upload new projects, track payment and much more. Our intended website platform will be developed based off of the initial design mockups that we will develop with the help of a designer. The website developer that we intend to engage will also integrate an e-commerce platform into our website to process credit cards and post payments to different accounts. Our website will be hosted by a website hosting company that will host our website and applications, as well as our back-end development and analytical platform. The Company has not yet secured website hosting to host our website, however, we do not foresee any problems in obtaining hosting prior to the launch of our intended website.

Once we establish a consistent revenue flow, we plan to devote a substantial portion of our resources to developing new technologies and features and improving our core technologies. We will employ an information technology team that will focus on the design and development of new website features, maintenance of our website and development and maintenance of our internal operational systems. Eventually, we would also like our technicians to develop advanced technology to improve the experience we offer to users and to increase the efficiency of our business operations.

Sales Representatives. The sales representatives that we intend to hire will help identify client leads and manage project scheduling to maximize project quality. We envision that our standard contractual arrangements will grant us the exclusive right to feature certain projects for a client for a limited time period and provide us with the discretion as to whether or not to offer the project during such period. In scheduling projects, sales representatives will review the projects in our client pool and determine which projects to offer to our users based on the qualifications of the user. As of the date of this filing, we have not yet retained any sales representatives. We plan to hire our first sales representatives during the building of our website platform.

Customer Service. Our future customer service department will be run by our President, Ju Hyuk Kim, and will be accessible to clients, agents and the general public via telephone during normal business hours, five days a week, or via e-mail 24 hours a day, seven days a week. As of the date of this filing, we have not yet retained any customer service representatives, other than our President. We will hire additional customer service representatives, as needed, as our Company grows.

Marketing. After the beta testing of our website is complete, we plan to hire a professional marketing firm full-time to advertise our brand. Once we have initiated our marketing plan, we believe that a substantial portion of our clients and agents will be acquired through word-of-mouth. Our brand awareness will be an ongoing process as we try to establish our Company and grow to new markets.

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Growth Strategy

The core functions of our Company will ultimately work together to produce the key elements of our growth strategy. We feel that the key elements to our growth will be:

- Grow our user base.
- Grow the number of microwork projects we feature.
- Increase the number and variety of our projects.
- Expand our business through strategic acquisitions and partnerships.

Significant Milestones

As a development stage company, we have set significant milestones over the next twelve months that we hope to achieve to guide the development and growth of our Company. All expected dates that are proposed within the following milestone descriptions assume that we have received a Notice of Effectiveness from the SEC and have completed this Offering.

- *Website Development -- Target time frame: 0 to 2 months from the completion of this Offering.* We intend to hire a website developer to rework our initial mockups of our website. Once we have approved the layout of our website, our website developer will begin work on creating our public-facing and back-end website platforms and integrating an e-commerce platform into our website. We have not secured a website developer as of the date of this filing, but we have been quoted approximately \$9,000 - \$38,000 for the development of our proposed website. If 100%, 75%, or 50% of the offered shares are sold under this Offering, we will allocate \$18,000 to the development of our website. If only 20% of the offered shares are sold, we will allocate only \$9,000 to its development.
- *Hire a Sales Representative(s) -- Target time frame: 1 to 3 months from the completion of this Offering.* We plan to hire our first sales representative before we launch our website. We will utilize our sales representative to solicit to local businesses for microwork projects that will be used when our website is launched. If 100% or 75% of the offered shares are sold under this Offering, we intend to employ two full-time sales representatives within our first year of operations at a base salary of \$30,000 for each employee. If 50% of the offered shares are sold, we intend to hire only one full-time sales representative for our first year of operations at a base salary of \$20,000. If 20% of the offered shares are sold, we will not hire a sales representative.
- *Launch Website -- Target time frame: 3 to 4 months from the completion of this Offering.* The first month following the launch of our website

will provide us with the beta testing of our website needed to work out any bugs that may be apparent in the coding of our website or payment platform. The costs associated with launching our website are included in the website development fees of approximately \$9,000 - \$38,000, depending upon the number of shares sold under this Offering (please refer to the *Website Development* milestone above).

- *Hire Marketing Firm – Target time frame: 4 to 5 months from the completion of this Offering.* After the beta testing of our website is finished, we will hire a marketing firm full-time to develop an advertising campaign for our products in some major cities. If 100% or 75% of the offered shares are sold under this Offering, we will budget \$60,000 and \$50,000 for a marketing firm to market our products for a period of approximately eight months. We believe that eight months will be a sufficient amount of time to build Kismet into a trusted and recognizable brand. If 50% of the offered shares are sold under this Offering, we will budget \$30,000 for the marketing of our products for four months. If 20% of the offered shares are sold, we will not be able to hire a marketing firm.
- *Grow to 1,000 clients projects completed– Target time frame: 7 to 8 months from the completion of this Offering.* Growing to a project completion number to 1,000 would be a very significant milestone in our growth process. We believe that with the help of the professional marketing firm we intend to engage, this goal can be achieved after 3 to 4 months of heavy marketing.
- *Seek Strategic Acquisitions and Partnerships – Target time frame: 13 to 16 months from the completion of this Offering.* If we are able to generate significant revenue, maintain steady business operations, and significantly increase the number of our sales representatives and employees, we will seek strategic acquisitions and partnerships with small companies throughout the United States that have a similar business model as we do. We believe that the benefit of these acquisitions and partnerships would be to provide us with localized management and access to agents and clients that we might not otherwise reach.

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Marketing and Distribution Strategy

We plan to grow our user base through marketing initiatives and by word-of-mouth advertising. After we have beta tested our website, we plan to employ a marketing firm full-time to initiate an advertising campaign for our website. We hope to employ all forms of marketing during the campaign and to develop innovative ways to market our Company. Offline marketing tools may include traditional television, billboard or radio advertisements. Online marketing may consist of search engine optimization, display advertisements, referral programs and affiliate marketing.

Kismet Website. Visitors to our website will be prompted to register as a subscriber when they first visit our website. We believe that the simplicity of the registration process and the immediate access to our list of microworks projects will grow our user base significantly, and thereafter users will use our website as a portal for viewing our projects.

E-mail. The daily e-mails to our subscribers will contain one featured project with a description of the project being offered and a link to our website where the user can learn more about the project and sign up directly. As our Company grows, our daily e-mails will include links to other available projects from our website so that users can view all of the current projects offered.

Social Networks. We intend to advertise our projects through several social networks including Facebook, Google and more. Due to the ever-increasing popularity of social networks, we feel that advertising via social networks will significantly increase our daily reach to current and potential user base and raise awareness of our brand name.

Applications for Smartphones and Tablets. We intend to develop downloadable applications for smartphones and tablets from which agents will be able to access our projects. Our applications will be engineered to be compatible with iPhone, Android, Blackberry and Windows mobile operating systems.

Competition

Due to the success of companies such as Digital Divide Data and Desi Crew, a number of competing microwork websites have emerged attempting to replicate the same or similar business model. These competitors offer substantially the same or similar projects as those that we intend to offer, yet on a larger and more widespread scale. We will also compete with emerging companies, just like us, that are focused on special client categories or markets.

Many of our current and potential competitors have longer operating histories, greater name recognition, significantly greater financial, technical, marketing and other resources, and larger subscriber and merchant bases than we do. As a result, these competitors may engage in more extensive research and development efforts, undertake farther-reaching marketing campaigns, and adopt more aggressive pricing policies than us. These factors may allow our competitors to generate greater revenues with fewer costs, respond more quickly to new or emerging trends and changes in subscriber requirements, or achieve greater market acceptance of their products than we can.

Government Regulations

Our website, applications and other online content are subject to government regulation of the Internet in many areas, including user

privacy, telecommunications, libel, data protection, consumer protection, intellectual property, advertising, taxation, and e-commerce. The application of these laws and regulations to our business is often unclear and sometimes may conflict. It may take years to determine whether and how existing laws governing those areas apply to the Internet and to our Company, as the vast majority of these laws were adopted prior to the advent of the Internet and do not contemplate or address the unique issues raised by the Internet or e-commerce. Nonetheless, laws and regulations directly applicable to Internet communications, e-commerce and advertising are becoming more prevalent and due to the increasing popularity and use of the Internet, it is likely that additional laws and regulations will be adopted. Further, the growth and development of the market for e-commerce may prompt calls for more stringent consumer protection laws, both in the United States and abroad, which may impose additional burdens on companies conducting business online. Compliance with these laws and regulations may involve significant costs or require changes in business practices that result in reduced revenue. Non-compliance could result in penalties being imposed on us or orders that we stop the alleged noncompliant activity, either of which would substantially harm our business.

Further, there are a number of legislative proposals pending before the U.S. Congress, various state legislative bodies and foreign governments concerning data protection and many states have passed laws that require notifications to be sent to subscribers when there is a security breach of personal data. The interpretation and application of current laws regarding data protection are still uncertain and in flux. It is possible that these laws may be interpreted and applied in a manner that is inconsistent with our data practices. If so, in addition to the possibility of fines, this could result in an order requiring that we change our data and disclosure practices, which could have an adverse effect on our business. Complying with these various laws could cause us to incur substantial costs or require us to change our business practices in a manner adverse to our business.

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Intellectual Property

As of the date of this filing, we have no copyrights, trademarks, service marks, trade secrets, trade dress, or patents pending in regard to our Company, business models, technologies, products or services.

We intend to protect our future intellectual property rights by relying on federal, state and common law rights, as well as contractual restrictions. We hope to control access to our proprietary technology by entering into confidentiality agreements with our future employees, consultants or any third parties we may engage.

Employees and Consultants

As of the date of this filing, the Company has no full-time employees. We currently rely on our sole officer and director, Ju Hyuk Kim, to manage all aspects of our business. Mr. Kim devotes approximately 30-40 hours per week to our Company. We intend to increase the number of our employees and consultants to meet our needs as the Company grows.

Legal Proceedings

We know of no material, existing or pending legal proceedings against our Company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REGISTRATION STATEMENT ON FORM S-1A.

RESULTS OF OPERATIONS

Revenues

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not earn any revenues.

Operating Expenses

For the three months ended March 31, 2013

For the three months ended March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$0 in professional fees for accounting, audit, and legal services relating to the Company's S-1 registration process, \$0 for management fees to the President and Director of the Company, and \$2,425 of general and administrative costs relating to general operating costs incurred by the Company.

As at March 31, 2013, the Company had a net loss of \$2,425.

From February 4, 2013 (date of inception) to March 31, 2013

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$2,425 in professional fees for legal services relating to the Company's incorporation and start-up costs, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

As at March 31, 2013, the Company had a net loss of \$2,425.

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Our ability to generate future revenues and become profitable will depend on a number of factors including, among several others, the structure of our proposed business model, our ability to acquire clients and users, and the technological strength of our proposed website platform. Within our proposed business model, we intend to offer 90% of our revenues to the user. This business model may limit our ability to generate substantial revenues to cover our operating expenses and may prevent our Company from operating profitably. Additionally, our revenues and profits will be affected by the number of clients and agents that will use our proposed website as well as the technological strength and adaptability of our proposed website platform. If we are unable to acquire a large agent and client base or develop and maintain a strong website platform, our business will fail. Further, there are several factors which are beyond our control that will affect our future revenues and profits including general economic conditions, competition, and market acceptance of our future website platform. Due to the foregoing factors, we cannot predict with any degree of certainty when we will begin to generate revenues or become profitable. However, as described above under the section entitled "Significant Milestones," our target time frame to begin to generate revenues is three to four months from the completion of this Offering.

LIQUIDITY AND CAPITAL RESOURCES

March 31, 2013

As at March 31, 2013, the Company has a cash and total asset balance of \$4,075 and total liabilities of \$2,425.

The successful implementation of our business plan is dependent upon receiving sufficient funds from this Offering and/or additional funding from the issuance of equity or debt or through obtaining a credit facility. If we require additional funding, we will seek such funds from friends, family, and business acquaintances. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Cashflows from Operating Activities

Three months ended March 31, 2013

During the three months ended March 31, 2013, the Company used cash of \$2,425 for operating activities which were financed by proceeds received from financing activities. The cash for operating activities were used for payment of outstanding professional fees and incorporation costs relating to the start-up of the Company and the costs incurred for the S-1 registration process.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company has used cash of \$2,425 for operating activities, including \$0 for professional fees and \$0 for website development costs in addition to start-up costs of \$2,425.

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Cashflows from Investing Activities

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not engage in any investing activities.

Cashflows from Financing Activities

Three months ended March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001

per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

As at March 31, 2013, the Company has a going concern assumption as the Company has only earned no revenue, has no certainty of earning revenues in the future, has a working capital deficit and an accumulated deficit of \$2,425 since inception.

The Company will require additional financing to continue operations—either from management, existing shareholders, or new shareholders through equity financing. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

As of effectiveness of our registration statement of which this prospectus is a part, the Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. We will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our registration statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted; however, that filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K. After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition.

In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements, and our common stock will not be subject to the protection of the ongoing private regulations. Additionally, the Company will be subject to only limited portions of the tender offer rules, and our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our Company, and will not be subject to the short-swing profit recovery provisions of the Exchange Act. Further, more than five percent (5%) holders of classes of our equity securities will not be required to report information about their ownership positions in the securities. This means that your access to information regarding our business will be limited.

As a reporting company under the Exchange Act, we are required to comply with the internal control evaluation and certification requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting, starting with the second annual report that we file with the SEC after the consummation of this Offering. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies that we may not be able to remediate in time to meet the deadline imposed by the Sarbanes-Oxley Act for compliance with the requirements of Section 404. We will be unable to issue securities in the public markets through the use of a shelf registration statement if we are not in compliance with Section 404. Furthermore, failure to achieve and maintain an effective internal control environment could have a material adverse effect on our business and share price and could limit our ability to report our financial results accurately and timely.

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Critical Accounting Policies

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the Notes to our audited financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Name (a)	Options (#) Exercisable (b)	Options (#) Unexercisable (c)	Options (#) (d)	Exercise Price (\$) (e)	Expiration Date (f)	have not Vested (#) (g)	Vested (\$) (h)	not Vested (\$) (i)	not Vested (\$) (j)
	0	0	0	0	0	0	0	0	0

Long-Term Incentive Plans

We currently have no long-term incentive plans.

Director Compensation

None.

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Director Independence

Our board of directors is currently composed of one member, Ju Hyuk Kim, who does not qualify as an independent director in accordance with the published listing requirements of the NASDAQ Global Market. The NASDAQ independence definition includes a series of objective tests, such as that the director is not, and has not been for at least three years, one of our employees and that neither the director, nor any of his family members has engaged in various types of business dealings with us. In addition, our board of directors has not made a subjective determination as to each director that no relationships exist which, in the opinion of our board of directors, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director, though such subjective determination is required by the NASDAQ rules. Had our board of directors made these determinations, our board of directors would have reviewed and discussed information provided by the directors and us with regard to each director's business and personal activities and relationships as they may relate to us and our management.

Security Holders Recommendations to Board of Directors

We welcome comments and questions from our shareholders. Shareholders can direct communications to our Chief Executive Officer, Ju Hyuk Kim, at our executive offices. However, while we appreciate all comments from shareholders, we may not be able to individually respond to all communications. We attempt to address shareholder questions and concerns in our press releases and documents filed with the SEC so that all shareholders have access to information about us at the same time. Mr. Kim collects and evaluates all shareholder communications. All communications addressed to our director and executive officer will be reviewed by Mr. Kim unless the communication is clearly frivolous.

Committees

We do not currently have an audit, compensation or nominating committee.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information at March 31, 2013, with respect to the beneficial ownership of shares of Common Stock by (i) each person known to us who owns beneficially more than 5% of the outstanding shares of Common Stock (based upon reports which have been filed and other information known to us), (ii) each of our Directors, (iii) each of our Executive Officers and (iv) all of our Executive Officers and Directors as a group. Unless otherwise indicated, each stockholder has sole voting and investment power with respect to the shares shown. As of March 31, 2013, we had 5,000,000 shares of Common Stock issued and outstanding.

Title of class	Name and address of beneficial owner	Amount and Nature of Beneficial Ownership	Percentage of Common Stock (1)
Common Stock	Ju Hyuk Kim 1005 Joongangshiheung Hites Villa Apt 10, Unit 102 Seoul, South Korea	5,000,000	100%
	Total	5,000,000	100%

(1)

Under Rule 13d-3 promulgated under the Exchange Act, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon

exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares is deemed to include the amount of shares beneficially owned by such person (and only such person) by reason of these acquisition rights.

We are not aware of any arrangements that could result in a change of control.

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CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

On February 10, 2013, pursuant to the Organizational Minutes of the Company, the Company authorized the issuance of 5,000,000 shares of its Common Stock, \$0.001 par value per share, to Ju Hyuk Kim as founders' shares for \$5,000. As a result, Mr. Kim owns 100% of the issued and outstanding common shares of the Company.

Other than the foregoing, none of the following persons has any direct or indirect material interest in any transaction to which we were or are a party since the beginning of our last fiscal year, or in any proposed transaction to which we propose to be a party:

- (A) any of our director(s) or executive officer(s);
- (B) any nominee for election as one of our directors;
- (C) any person who is known by us to beneficially own, directly or indirectly, shares carrying more than 5% of the voting rights attached to our Common Stock; or
- (D) any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons named in paragraph (A), (B) or (C) above.

LEGAL MATTERS

The validity of the shares sold by us under this prospectus has not been passed upon for us by legal counsel. The Company has yet to assign a legal counsel.

EXPERTS

David A. Aronson, CPA, P.A., our independent registered public accountant, has audited our financial statements included in this prospectus and Registration Statement to the extent and for the periods set forth in their audit report. David A. Aronson, CPA, P.A. has presented its report with respect to our audited financial statements.

COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Our Articles of Incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by Nevada law and that none of our directors will be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director's duty of loyalty to the Company or its stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of the law;
- under Nevada General Corporation Law for the unlawful payment of dividends; or
- for any transaction from which the director derives an improper personal benefit.

These provisions require us to indemnify our directors and officers unless restricted by Nevada law and eliminate our rights and those of our stockholders to recover monetary damages from a director for breach of his or her fiduciary duty of care as a director except in the situations described above. The limitations summarized above, however, do not affect our ability or that of our stockholders to seek non-monetary remedies, such as an injunction or rescission, against a director for breach of his or her fiduciary duty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

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WHERE YOU CAN FIND MORE INFORMATION

We have filed with the SEC a Registration Statement on Form S-1 under the Securities Act, and the rules and regulations promulgated thereunder, with respect to the Common Stock offered hereby. This prospectus, which constitutes a part of the Registration Statement, does not contain all of the information set forth in the Registration Statement and the exhibits thereto. While we have summarized the material terms of all agreements and exhibits included in the scope of this Registration Statement, for further information regarding the terms and conditions of any exhibit, reference is made to such exhibits. Upon effectiveness of this prospectus, we will be subject to the reporting and other requirements of Section 15(d) of the Securities Exchange Act of 1934 and will file periodic reports with the Securities and Exchange Commission, including a Form 10-K for the year ended March 31, 2013 and periodic reports on Form 10-Q during that period. We will make available to our shareholders annual reports containing financial statements audited by our independent auditors and our quarterly reports containing unaudited financial statements for each of the first three quarters of each year; however, we will not send the annual report to our shareholders unless requested by an individual shareholder.

For further information with respect to us and the Common Stock, reference is hereby made to the Registration Statement and the exhibits thereto, which may be inspected and copied at the principal office of the SEC, 100 F Street NE, Washington, D.C. 20549, and copies of all or any part thereof may be obtained at prescribed rates from the Commission's Public Reference Section at such addresses. Also, the SEC maintains a World Wide Web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. To request such materials, please contact Mr. Ju Hyuk Kim, our President and Chief Executive Officer.

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Kismet, Inc.
(A Development Stage Company)
Financial Statements
(Expressed in US dollars)
For the period ended March 31, 2013

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement

March 31, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Directors
Kismet, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheet of Kismet, Inc., (A Development Stage Company) as of March 31, 2013, and the related statements of operations, stockholder's deficit and cash flows for the year then ended, and the period from inception (February 4, 2013) to March 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kismet, Inc. (A Development Stage Company) as of March 31, 2013, and results of its operations and its cash flows for the year then ended, and for the period from inception (February 4, 2013) to March 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered a loss from operations and is in the development stage. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ David A. Aronson, CPA, P.A.
David A. Aronson, CPA, P.A.

North Miami Beach, Florida
April 24, 2013

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Kismet, Inc.
(A Development Stage Company)
Balance Sheet
March 31, 2013

ASSETS

Current Assets:
Cash

\$	4,075
<hr/>	
\$	4,075
<hr/>	

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities

Accounts payable and accrued expenses	\$ 1,500
Total current liabilities	<u>1,500</u>
Stockholder's Deficit:	
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000
Deficit accumulated during development stage	<u>(2,425)</u>
	<u>2,575</u>
	<u>\$ 4,075</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Operations
For the Year Ended March 31, 2013 and for the Period
From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013	2013
Revenue, net	\$ -	\$ -
Cost of goods sold	-	-
Gross income	-	-
Expenses:		
General and administrative expenses	2,425	2,425
Net loss	<u>\$ (2,425)</u>	<u>\$ (2,425)</u>
Loss per common share - Basic and fully diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted average number of shares outstanding - Basic and fully diluted	<u>5,000,000</u>	<u>5,000,000</u>

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Kismet, Inc.
(A Development Stage Company)
Statement of Stockholder's Deficit
For the Period from February 4, 2013 (Inception) to March 31, 2013

	Common Stock		Additional Paid in Capital	Accumulated Deficit During Development Stage	Total Stockholder's Equity
	Shares	Amount			
Issuance of common shares for cash at at \$0.001 per share	5,000,000	5,000	-	-	5,000
Net loss	-	-	-	(2,425)	(2,425)
Balance - March 31, 2013	<u>5,000,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (2,425)</u>	<u>\$ 2,575</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Cash Flows
For the Year Ended March 31, 2013 and for the Period
From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013	2013
Cash flows from operating activities:		
Net loss	\$ (2,425)	\$ (2,425)
Adjustments to reconcile net loss to net cash used by operating activities:		
Accounts payable and accrued expenses	1,500	1,500
Net cash used by operating activities	<u>(925)</u>	<u>(925)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock	5,000	5,000
Net cash provided by financing activities	<u>5,000</u>	<u>5,000</u>
Net increase in cash	4,075	4,075
Cash at beginning of period	-	-
Cash at end of period	<u>\$ 4,075</u>	<u>\$ 4,075</u>
Supplemental cash flow information:		
Cash paid during the period for:		
Interest	\$ -	\$ -
Income taxes	<u>\$ -</u>	<u>\$ -</u>

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Kismet, Inc.

(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". The Company intends to purchase overstocked inventory items from manufacturers and retailers and offer them to the public at discounted prices.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2013.

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that

taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of all financial instruments included on its balance sheet as of March 31, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of such amounts in the financial statements to approximate their fair value due to the short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences are as follows:

Income tax provision at federal statutory rate: 15%
Effect of operating losses (15)%
0%

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$2,425.00. This loss will be available to offset future taxable income. If not used, this carryforward will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at March 31, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its investment necessary to achieve its operating plan, which is long-range in nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of approximately \$2,425. In addition, the Company has no significant assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional funding in order to execute its plan of operations and to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement offering. In the event that this funding does not materialize, certain directors have agreed, orally, to loan sufficient funds to maintain the Company's operations for the next 12 months.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

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PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, 20____, all dealers that effect transactions in these securities, whether or not participating in this Offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

May 29, 2013

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PART II – INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.

The following table sets forth estimated expenses expected to be incurred in connection with the issuance and distribution of the securities being registered. All such expenses will be paid by us.

Securities and Exchange Commission Registration Fee	\$	27.28
Audit Fees and Expenses	\$	9,000.00
Legal Fees and Expenses	\$	5,000.00
Transfer Agent and Registrar Fees and Expenses	\$	5,000.00
SEC Filings	\$	972.72
Miscellaneous Expenses	\$	
Total	\$	<u>20,000*</u>

* Estimate Only

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The sole officer and director of the Company is indemnified as provided by the Nevada Revised Statutes and the Bylaws of the Company. Unless specifically limited by a corporation's Articles of Incorporation, Nevada law automatically provides directors with immunity from monetary liabilities. The Company's Articles of Incorporation do not contain any such limiting language. Excepted from that immunity are:

- a. willful failure to deal fairly with the corporation or its shareholders in connection with a matter in which the director has a material conflict of interest;
- b. a violation of criminal law unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful;
- c. a transaction from which the director derived an improper personal profit; and
- d. willful misconduct.

The Articles of Incorporation provide that the Company will indemnify its officers, directors, legal representatives, and persons serving at the request of the Company as a director or officer of another corporation, or as its representative in a partnership, joint venture, trust or other enterprise to the fullest extent legally permissible under the laws of the State of Nevada against all expenses, liability and loss (including attorney's fees, judgments, fines and amounts paid or to be paid in settlement) reasonably incurred or suffered by that person as a result of that connection to the Company. This right of indemnification under the Articles is a contract right which may be enforced in any manner by such person and extends for such persons benefit to all actions undertaken on behalf of the Company.

The Bylaws of the Company provide that the Company will indemnify its directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that the Company may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the Company shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the Company, (iii) such indemnification is provided by the Company, in its sole discretion, pursuant to the powers vested in the Company under Nevada law or (iv) such indemnification is required to be made pursuant to the Bylaws.

The Bylaws of the Company provide that no advance shall be made by the Company to an officer of the Company (except by reason of the fact that such officer is or was a director of the Company in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the Company.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES.

Set forth below is information regarding the issuance and sales of securities without registration since inception.

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

All securities sold contained a restrictive legend on the share certificate stating that the securities have not been registered under the Act and setting forth, or referring to the restrictions on transferability and sale of the securities.

ITEM 16. EXHIBITS

The following is a list of exhibits filed as part of this Registration Statement. Where so indicated by footnote, exhibits which were previously filed are incorporated herein by reference. Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Exhibit Number	Description
3.1	Articles of Incorporation of Kismet, Inc.
3.2	Bylaws of Kismet, Inc.
23.1	Auditor Consent

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ITEM 17. UNDERTAKINGS

The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to:

(a) Include any prospectus required by Section 10(a)(3) of the Securities Act;

(b) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(c) Include any additional or changed material information on the plan of distribution.

2. To, for the purpose of determining any liability under the Securities Act, treat each post-effective amendment as a new Registration Statement relating to the securities offered herein, and to treat the offering of such securities at that time to be the initial bona fide offering thereof.

3. To remove from registration, by means of a post-effective amendment, any of the securities being registered hereby that remain unsold at the termination of the offering.

4. For determining liability of the undersigned Registrant under the Securities Act to any purchaser in the initial distribution of the securities, that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;

(b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;

(c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and,

(d) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Act") may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our director, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.

For the purposes of determining liability under the Securities Act for any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a Registration Statement relating to an offering, other than Registration Statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the Registration Statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a Registration Statement or prospectus that is part of the Registration Statement or made in a document incorporated or deemed incorporated by reference into the Registration Statement or prospectus that is part of the Registration Statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the Registration Statement or prospectus that was part of the Registration Statement or made in any such document immediately prior to such date of first use.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on the 29th day of May, 2013.

KISMET, INC.

By: /s/ Ju Hyuk Kim
Name: Ju Hyuk Kim
Title: President, Chief Executive Officer, Chief Financial Officer,
Principal Accounting Officer, Secretary, Treasurer & Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ju Hyuk Kim, as his true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement on Form S-1 of Kismet, Inc., and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, grant unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitutes, may lawfully do or cause to be done by virtue hereof.

In accordance with the requirements of the Securities Act of 1933, this Registration Statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u>/s/ Ju Hyuk Kim</u> Ju Hyuk Kim	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director	May 29, 2013

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CORPORATE CHARTER

I, ROSS MILLER, the duly elected and qualified Nevada Secretary of State, do hereby certify that KISMET, INC. did on February 4, 2013, file in this office the original Articles of Incorporation; that said Articles of Incorporation are now on file and of record in the office of the Secretary of State of the State of Nevada, and further, that said Articles contain all the provisions required by the law of said State of Nevada.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on February 4, 2013.

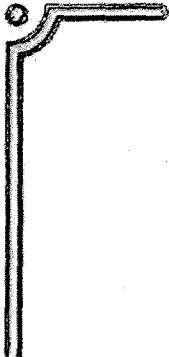
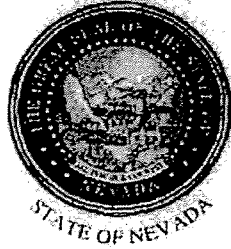
ROSS MILLER

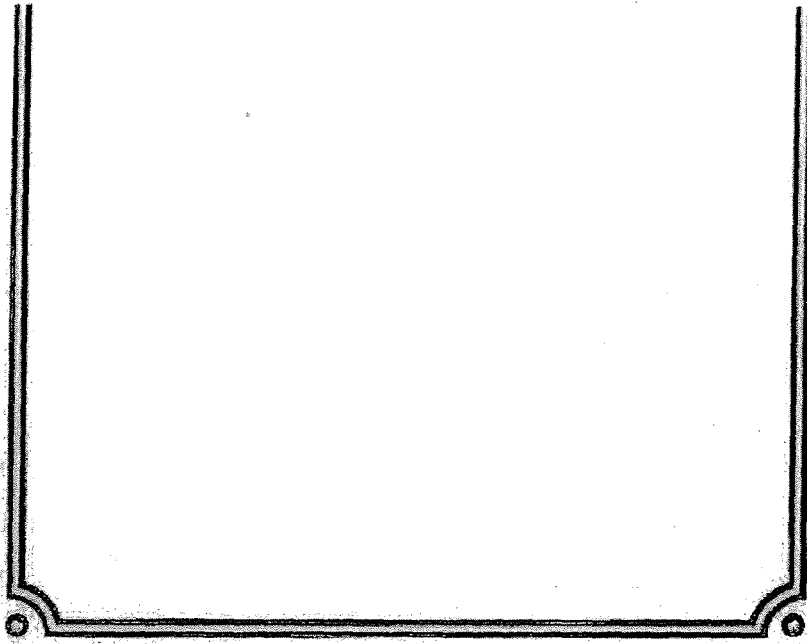


Secretary of State

You may verify this certificate online at <http://www.nvsos.gov/>

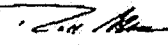
SECRETARY OF STATE





ROSS MILLER
Secretary of State
204 North Carson Street, Suite 4
Carson City, Nevada 89701-4520
(775) 684-5708
Website: www.nvsos.gov

Articles of Incorporation
(PURSUANT TO NRS CHAPTER 78)

Filed in the office of 	Document Number 20130077246-62
Ross Miller Secretary of State	Filing Date and Time 02/04/2013 1:38 PM
	Entity Number

State of Nevada

E0057532013-9

(This document was filed electronically.)

USE BLACK INK ONLY - DO NOT HIGHLIGHT

ABOVE SPACE IS FOR OFFICE USE ONLY

1. Name of Corporation:	KISMET INC																				
2. Registered Agent for Service of Process: (check only one box)	<input checked="" type="checkbox"/> Commercial Registered Agent: INCSMART.BIZ, INC. <small>Name</small> <input type="checkbox"/> Noncommercial Registered Agent (name and address below) OR <input type="checkbox"/> Office or Position with Entity (name and address below) <small>Name of Noncommercial Registered Agent OR Name of Title of Office or Other Position with Entity</small> <small>Street Address</small> <small>City</small> <small>Nevada</small> <small>Zip Code</small> <small>Mailing Address (if different from street address)</small> <small>City</small> <small>Nevada</small> <small>Zip Code</small>																				
3. Authorized Stock: (number of shares corporation is authorized to issue)	<table border="0"> <tr> <td>Number of shares <i>with</i> par value:</td> <td>75000000</td> <td>Par value per share: \$</td> <td>0.0010</td> <td>Number of shares <i>without</i> par value:</td> <td>0</td> </tr> </table>	Number of shares <i>with</i> par value:	75000000	Par value per share: \$	0.0010	Number of shares <i>without</i> par value:	0														
Number of shares <i>with</i> par value:	75000000	Par value per share: \$	0.0010	Number of shares <i>without</i> par value:	0																
4. Names and Addresses of the Board of Directors/Trustees: (each Director/Trustee must be a natural person at least 18 years of age; attach additional page if more than two directors/trustees)	<table border="0"> <tr> <td>1) <small>Name</small></td> <td colspan="3">[REDACTED]</td> </tr> <tr> <td><small>Street Address</small></td> <td>SEOUL, KOR</td> <td>KO</td> <td>000000</td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>Zip Code</small></td> <td></td> </tr> <tr> <td>2) <small>Name</small></td> <td colspan="3">[REDACTED]</td> </tr> <tr> <td><small>Street Address</small></td> <td><small>City</small></td> <td><small>State</small></td> <td><small>Zip Code</small></td> </tr> </table>	1) <small>Name</small>	[REDACTED]			<small>Street Address</small>	SEOUL, KOR	KO	000000	<small>City</small>	<small>State</small>	<small>Zip Code</small>		2) <small>Name</small>	[REDACTED]			<small>Street Address</small>	<small>City</small>	<small>State</small>	<small>Zip Code</small>
1) <small>Name</small>	[REDACTED]																				
<small>Street Address</small>	SEOUL, KOR	KO	000000																		
<small>City</small>	<small>State</small>	<small>Zip Code</small>																			
2) <small>Name</small>	[REDACTED]																				
<small>Street Address</small>	<small>City</small>	<small>State</small>	<small>Zip Code</small>																		
5. Purpose: (optional; see instructions)	<i>The purpose of the corporation shall be:</i> ANY LEGAL PURPOSE																				
6. Name, Address and Signature of Incorporator: (attach additional page if more than one incorporator)	<table border="0"> <tr> <td><small>Name</small></td> <td colspan="3">MICHAEL LASALA</td> </tr> <tr> <td><small>Street Address</small></td> <td>LAS VEGAS</td> <td>NV</td> <td>89129</td> </tr> <tr> <td><small>City</small></td> <td><small>State</small></td> <td><small>Zip Code</small></td> <td></td> </tr> </table>	<small>Name</small>	MICHAEL LASALA			<small>Street Address</small>	LAS VEGAS	NV	89129	<small>City</small>	<small>State</small>	<small>Zip Code</small>									
<small>Name</small>	MICHAEL LASALA																				
<small>Street Address</small>	LAS VEGAS	NV	89129																		
<small>City</small>	<small>State</small>	<small>Zip Code</small>																			

	Address	City	State	Zip Code
7. Certificate of Acceptance of Appointment of Registered Agent:	<i>I hereby accept appointment as Registered Agent for the above named Entity.</i>			
	<input checked="" type="checkbox"/> INCSMART.BIZ, INC.			2/4/2013
	Authorized Signature of Registered Agent or On Behalf of Registered Agent Entity			Date

This form must be accompanied by appropriate fees.

Nevada Secretary of State NRS 78 Articles
Revised 4-10-09

**BYLAWS
OF
KISMET INC.**

February 4, 2013

ARTICLE I

OFFICES AND CORPORATE SEAL

SECTION 1.1 Registered Office. Kismet Inc., (hereinafter the "Corporation") shall maintain a registered office in the State of Nevada. In addition to its registered office, the Corporation shall maintain a principal office at a location determined by the Board. The Board of Directors may change the Corporation's registered office and principal office from time to time.

SECTION 1.2 Other Offices. The Corporation may also maintain offices at such other place or places, either within or without the State of Nevada, as may be designated from time to time by the Board of Directors (hereinafter the "Board"), and the business of the Corporation may be transacted at such other offices with the same effect as that conducted at the principal office.

SECTION 1.3 Corporate Seal. A Corporate seal shall not be requisite to the validity of any instrument executed by or on behalf of the Corporation, but nevertheless if in any instance a corporate seal be used, the same shall be a circle having on the circumference thereof the name of the Corporation and in the center the words "corporate seal", the year incorporated, and the state where incorporated.

ARTICLE II

SHAREHOLDERS

SECTION 2.1 Shareholders Meetings. All meetings of the shareholders shall be held at the principal office of the Corporation between the hours of 9:00 a.m. and 5:00 p.m., or at such other time and place as may be fixed from time to time by the Board, or in the absence of direction by the Board, by the President or Secretary of the Corporation, either within or without the State of Nevada, as shall be stated in the notice of the meeting or in a duly executed waiver of notice thereof. A special or annual meeting called by shareholders owning a majority of the entire capital stock of the Corporation pursuant to Sections 2.2 or 2.3 shall be held at the place designated by the shareholders calling the meeting in the notice of the meeting or in a duly executed waiver of notice thereof.

SECTION 2.2 Annual Meetings. Annual meetings of a shareholders shall be held on a date designated by the Board of Directors or if that day shall be a legal holiday, then on the next succeeding business day, or at such other date and time as shall be designated from time to time by the Board and stated in the notice of the meeting. At the annual meeting, shareholders shall elect the Board and transact such other business as may properly be brought before the meeting. In the event that an annual meeting is not held on the date specified in this Section 2.2, the annual meeting may be held on the written call of the shareholders owning a majority of the entire capital stock of the Corporation issued, outstanding, and entitled to vote.

SECTION 2.3 Special Meetings of Shareholders. Special meetings of the shareholders, for any purpose or purposes, unless otherwise prescribed by Nevada statute or by the Articles of Incorporation (hereinafter the "Articles"), may be called by the President and shall be called by the President or Secretary at the request in writing of a majority of the Board, or at the request in writing of shareholders owning a majority of the entire capital stock of the Corporation issued, outstanding, and entitled to vote. Such request shall state the purpose or purposes of the proposed meeting. In

the event that the President or Secretary fails to call a meeting pursuant to such a request, a special meeting may be held on the written call of the shareholders owning a majority of the entire capital stock of the Corporation issued, outstanding, and entitled to vote.

SECTION 2.4 List of Shareholders. The officer who has charge of the stock transfer books for shares of the Corporation shall prepare and make, no more than two (2) days after notice of a meeting of a shareholders is given, a complete list of the shareholders entitled to vote at the meeting, arranged in alphabetical order, and showing the address and the number of shares registered in the name of each shareholder. Such list shall be open to examination and copying by any shareholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days prior to the meeting, either at a place within the city where the meeting is to be held, which place shall be specified in the notice of the meeting, or if not so specified, at the place where the meeting is to be held. The list shall also be produced and kept at the time and place of the meeting during the whole time thereof, and may be inspected by any shareholder present.

SECTION 2.5 Notice of Shareholders Meetings. Written notice of the annual meeting stating the place, date and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be given, either personally or by mail, to each shareholder of record entitled to vote at such meeting not less than ten (10) nor more than sixty (60) days before the date of the meeting. If mailed, such notice shall be deemed to be delivered when mailed to the shareholder at his address as it appears on the stock transfer books of the Corporation. Business transacted at any special meeting of shareholders shall be limited to the purposes stated in the notice unless determined otherwise by the unanimous vote of the holders of all of the issued and outstanding shares of the Corporation present at the meeting in person or represented by proxy.

SECTION 2.6 Closing of Transfer Books or Fixing of Record Date. For the purpose of determining shareholders entitled to notice of, or permitted to vote at, any meeting of shareholders or any adjournment thereof, or for the purpose of determining shareholders entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purpose, the board may provide that the stock transfer books shall be closed for a stated period but not to exceed, in any case, sixty (60) days. If the stock transfer books shall be closed for the purpose of determining shareholders entitled to notice of, or permitted to vote at, a meeting of shareholders, such books shall be closed for at least ten (10) days immediately preceding such meeting. In lieu of closing the stock transfer books, the board may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than sixty (60) days and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If the stock transfer books are not enclosed and no record date is fixed for the determination of shareholders entitled to notice of, or permitted to vote at, a meeting of shareholders, or for the determination of shareholders entitled to receive payment of a dividend, the record date shall be 4:00 p.m. on the day before the day on which notice of the meeting is given or, if notice is waived, the record date shall be the day on which, and the time at which, the meeting is commenced. When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this section, such determination shall apply to any adjournment thereof, provided that the board may fix a new record date for the adjourned meeting and further provided that such adjournments do not in the aggregate exceed thirty (30) days. The record date for determining shareholders entitled to express consent to action without a meeting pursuant to Section 2.9 shall be the date on which the first shareholder signs the consent.

SECTION 2.7 Quorum and Adjournment.

(a)

The holders of a majority of the shares issued, outstanding, and entitled to vote at the meeting, present in person or represented by proxy, shall constitute a quorum at all meetings of the shareholders for the transaction of business except as otherwise provided by Nevada statute or by the Articles.

(b)

Business may be conducted once a quorum is present and may continue until adjournment of the meeting notwithstanding the withdrawal or temporary absence of sufficient shares to reduce the number present to less than a quorum. Unless the vote of a greater number or voting by classes is required by Nevada statute or the Articles, the

affirmative vote of the majority of the shares then represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders; provided, however, that if the shares then represented are less than required to constitute a quorum, the affirmative vote must be such as would constitute a majority if a quorum were present; and provided further, that the affirmative vote of a majority of the shares then present shall be sufficient in all cases to adjourn a meeting.

(c)

If a quorum shall not be present or represented at any meeting of the shareholders, the shareholders entitled to vote at the meeting, present in person or represented by proxy, shall have power to adjourn the meeting to another time or place, without notice other than announcement at the meeting at which adjournment is taken, until a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified. If the adjournment is for more than thirty (30) days, or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each shareholder of record entitled to vote at the meeting.

SECTION 2.8 Voting. At every meeting of the shareholders, each shareholder shall be entitled to one vote in person or by proxy for each share of the capital stock having voting power held by such shareholder, but no proxy shall be voted or acted upon after six (6) months from its date, unless the proxy provides for a longer period not to exceed seven (7) years.

SECTION 2.9 Action Without Meeting. Any action required or permitted to be taken at any annual or special meeting of shareholders may be taken without a meeting, without prior notice, and without a vote, if a consent in writing, setting forth the action so taken, shall be signed by the holders of a majority of the outstanding shares entitled to vote with respect to the subject matter of the action unless a greater percentage is required by law in which case such greater percentage shall be required.

Section 2.10 Waiver. A shareholder's attendance at a meeting shall constitute a waiver of any objection to defective notice or lack of notice of the meeting unless the shareholder objects at the beginning of the meeting to holding the meeting or transacting business at the meeting, and shall constitute a waiver of any objection to consideration of a particular matter at the meeting unless the shareholder objects to considering the matter when it is presented. A shareholder may otherwise waive notice of any annual or special meeting of shareholders by executing a written waiver of notice either before, at or after the time of the meeting.

SECTION 2.11 Conduct of Meetings. Meetings of the shareholders shall be presided over by a chairman to be chosen, subject to confirmation after tabulation of the votes, by a majority of the shareholders entitled to vote at the meeting who are present in person or by proxy. The secretary for the meeting shall be the Secretary of the Corporation, or if the Secretary of the Corporation is absent, then the chairman initially chosen by a majority of the shareholders shall appoint any person present to act as secretary. The chairman shall conduct the meeting in accordance with the Corporation's Articles, Bylaws and the notice of the meeting, and may establish rules for conducting the business of the meeting. After calling the meeting to order, the chairman initially chosen shall call for the election inspector, or if no inspector is present then the secretary of the meeting, to tabulate the votes represented at the meeting and entitled to be cast. Once the votes are tabulated, the shares entitled to vote shall confirm the chairman initially chosen or shall choose another chairman, who shall confirm the secretary initially chosen or shall choose another secretary in accordance with this section. If directors are to be elected, the tabulation of votes present at the meeting shall be announced prior to the casting of votes for the directors.

Section 2.12 Election Inspector. The Board of Directors, in advance of any shareholders meeting, may appoint an election inspector to act at such meeting. If an election inspector is not so appointed or is not present at the meeting, the chairman of the meeting may, and upon the request of any person entitled to vote at the meeting shall, make such appointment. If appointed, the election inspector will determine the number of shares outstanding, the authenticity, validity and effect of proxies and the number of shares represented at the meeting in person and by proxy; receive and count votes, ballots and consents and announce the results thereof; hear and determine all challenges and questions pertaining to proxies and voting; and, in general, perform such acts as may be proper to ensure the fair conduct of the meeting.

ARTICLE III

DIRECTORS

SECTION 3.1 Number and Election. The number of directors that shall constitute the whole Board shall initially be one; provided, such number may be changed by the shareholders so long as the number of directors shall not be less than one or more than nine. Directors shall be elected by the shareholders, and each director shall serve until the next annual meeting and until his successor is elected and qualified, or until resignation or removal.

SECTION 3.2 Powers. The business and affairs of the Corporation shall be managed by the Board, which may exercise all such powers of the Corporation and do all such lawful acts as are not by Nevada statute, the Articles, or these Bylaws directed or required to be exercised or done by the shareholders.

SECTION 3.3 Resignation of Directors. Any director may resign his office at any time by giving written notice of his resignation to the President or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein or, if no time be specified therein, at the time of the receipt thereof, and the acceptance thereof shall not be necessary to make it effective.

SECTION 3.4 Removal of Directors. Any director or the entire Board may be removed, with or without cause, by a vote of the holders of a majority of the shares then entitled to vote at an election of directors at a meeting of shareholders called expressly for that purpose.

SECTION 3.5 Vacancies. Vacancies resulting from the resignation or removal of a director and newly created directorships resulting from any increase in the authorized number of directors shall be filled by the shareholders in accordance with Section 3.1.

SECTION 3.6 Place of Meetings. Unless otherwise agreed by a majority of the directors then serving, all meetings of the Board of Directors shall be held at the Corporation's principal office between the hours of 9:00 a.m. and 5:00 p.m., and such meetings may be held by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation in a meeting pursuant to this Section 3.6 shall constitute presence in person at such meeting.

SECTION 3.7 Annual Meetings. Annual meetings of the Board shall be held immediately following the annual meeting of the shareholders and in the same place as the annual meeting of shareholders. In the event such meeting is not held, the meeting may be held at such time and place as shall be specified in a notice given as hereinafter provided for special meetings of the Board, or as shall be specified in a written waiver of notice by all of the directors.

SECTION 3.8 Regular Meetings. Regular meetings of the Board may be held without notice at such time and at such place as shall from time to time be determined by the Board.

SECTION 3.9 Special Meetings. Special meetings of the Board may be called by the President or the Secretary with seven (7) days notice to each director, either personally, by mail, by telegram, or by telephone; special meetings shall be called in like manner and on like notice by the President or Secretary on the written request of two (2) directors and shall in such case be held at the time requested by those directors, if the President or Secretary fails to call the special meeting as requested, then the meeting may be called by the two requesting directors and shall be held at the time designated by those directors in the notice.

SECTION 3.10 Quorum and Voting. A quorum at any meeting of the Board shall consist of a majority of the number of directors then serving, but not less than two (2) directors, provided that if and when a Board comprised of one member is authorized, or in the event that only one director is then serving, then one director shall constitute a quorum. If a quorum shall not be present at any meeting of the Board, the directors then present may adjourn the meeting to another time or place, without notice other than announcement at the meeting, until a quorum shall be present. If a quorum is present, then the affirmative vote of a majority of directors present is the act of the Board of

Directors.

SECTION 3.11 Action Without Meeting. Unless otherwise restricted by the Articles of these Bylaws, any action required or permitted to be taken at any meeting of the Board or of any committee thereof may be taken without a meeting, if all members of the Board or committee, as the case may be, consent thereto in writing, and the writing or writings are filed with the minutes of proceedings of the Board or committee.

SECTION 3.12 Committee of the Board. The Board, by resolution, adopted by a majority of the full Board, may designate from among its members an executive committee and one or more other committees each of which, to the extent provided in such resolution and permitted by law, shall have and may exercise all the authority of the Board. The Board, with or without cause, may dissolve any such committee or remove any member thereof at any time. The designation of any such committee and the delegation thereto of authority shall not operate to relieve the Board, or any member thereof, of any responsibility imposed by law.

SECTION 3.13 Compensation. To the extent authorized by resolution of the Board and not prohibited or limited by the Articles, these Bylaws, or the shareholders, a director may be reimbursed by the Corporation for his expenses, if any, incurred in attending a meeting of the Board of Directors, and may be paid by the Corporation for his expenses, if any, incurred in attending a meeting of the Board of Directors, and may be paid by the Corporation a fixed sum or a stated salary or both for attending meetings of the Board. No such reimbursement or payment shall preclude any director from serving the Corporation in any such capacity and receiving compensation therefore.

SECTION 3.14 Waiver. A director's attendance at or participation in a meeting shall constitute a waiver of any objection to defective notice or lack of notice of the meeting unless the director objects at the beginning of the meeting or promptly upon his arrival to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to action taken at the meeting. A director may otherwise waive notice of any annual, regular or special meeting of directors by executing a written notice of waiver either before or after the time of the meeting.

SECTION 3.15 Chairman of the Board. A Chairman of the Board may be appointed by the directors. The Chairman of the Board shall perform such duties as from time to time may be assigned to him by the Board, the shareholders, or these Bylaws. The Vice Chairman, if one has been elected, shall serve in the Chairman's absence.

SECTION 3.16 Conduct of Meetings. At each meeting of the Board, one of the following shall act as chairman of the meeting and preside, in the following order of precedence:

- (a)
The Chairman of the Board;
- (b)
The Vice Chairman;
- (c)
The President of the Corporation; or
- (d)

A director chosen by a majority of the directors present, or if a majority is unable to agree on who shall act as chairman, then the director with the earliest date of birth shall act as the chairman.

The Secretary of the Corporation, or if he shall be absent from such meeting, the person whom the chairman of such meeting appoints, shall act as secretary of such meeting and keep the minutes thereof. The order of business and rules of procedure at each meeting of the Board shall be determined by the chairman of such meeting, but the same may be changed by the vote of a majority of those directors present at such meeting. The Board shall keep regular minutes of its proceedings.

ARTICLE IV

OFFICERS

SECTION 4.1 Titles, Offices, Authority. The officers of the Corporation shall be chosen by the Board of Directors and shall include a President, a Secretary and a Treasurer, and may, but need not, include a Chairman, a Vice Chairman, a Chief Executive Officer, a Chief Operating Officer, a Vice President, additional Vice Presidents, one or more assistant secretaries and assistant treasurers, or any other officer appointed by the Board. Any number of offices may be held by the same person, unless the Articles or these Bylaws otherwise provide. If only one person is serving as an officer of this Corporation, he or she shall be deemed to be President and Secretary. An officer shall have such authority and shall perform such duties in the management of the Corporation as may be provided by the Articles or these Bylaws, or as may be determined by resolution of the Board or the shareholders in accordance with Article V.

SECTION 4.2 Subordinate Officers. The Board may appoint such subordinate officers, agents or employees as the Board may deem necessary or advisable, including one or more additional Vice Presidents, one or more assistant secretaries, and one or more assistant treasurers, each of whom shall hold office for such period, have authority and perform such duties as are provided in these Bylaws or as the Board may from time to time determine. The Board may delegate to any executive officer or to any committee the power to appoint any such additional officers, agents or employees. Notwithstanding the foregoing, no assistant secretary or assistant treasurer shall have power or authority to collect, account for, or pay over any tax imposed by any federal, state or city government.

SECTION 4.3 Appointment, Term of Office, Qualification. The officers of the Corporation shall be appointed by the Board and each officer shall serve at the pleasure of the Board until the next annual meeting and until a successor is appointed and qualified, or until resignation or removal.

SECTION 4.4 Resignation. Any officer may resign his office at any time by giving written notice of his resignation to the President or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein or, if no time be specified therein, at the time of the receipt thereof, and the acceptance thereof shall not be necessary to make it effective.

SECTION 4.5 Removal. Any officer or agent may be removed by the Board whenever in its judgment the best interests of the Corporation will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Appointment of an officer or agent shall not of itself create contract rights.

SECTION 4.6 Vacancies. A vacancy in any office, because of death, resignation, removal, or any other cause, shall be filled for the unexpired portion of the term in the manner prescribed in Sections 4.1, 4.2 and 4.3 of this Article IV for appointment to such office.

SECTION 4.7 The President. The President shall preside at all meetings of shareholders. The President shall be the principal executive officer of the Corporation and, subject to the control of the Board, shall in general supervise and control all of the business and affairs of the Corporation. He may sign, when authorized by the Board, certificates for shares of the Corporation and deeds, mortgages, bonds, contracts, or other instruments which the Board has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed; and in general shall perform all duties incident to the office of the President and such other duties as may be prescribed by the Board from time to time.

SECTION 4.8 The Vice President. Each Vice President shall have such powers and perform such duties as the Board or the President may from time to time prescribe and shall perform such other duties as may be prescribed by these Bylaws. At the request of the President, or in case of his absence or inability to act, the Vice President or, if there shall be more than one Vice President then in office, then one of them who shall be designated for the purpose by the President or by the Board shall perform the duties of the President, and when so acting shall have all powers of, and be subject to all the restrictions upon, the President.

SECTION 4.9 The Secretary. The Secretary shall act as secretary of, and keep the minutes of, all meetings of the Board and of the shareholders; he shall cause to be given notice of all meetings of the shareholders and directors; he shall be the custodian of the seal of the Corporation and shall affix the seal, or cause it to be affixed, to all proper instruments when deemed advisable by him; he shall have charge of the stock book and also of the other books,

records and papers of the Corporation relating to its organization as a Corporation, and shall see that the reports, statements and other documents required by law are properly kept or filed; and he shall in general perform all the duties incident to the office of Secretary. He shall also have such powers and perform such duties as are assigned to him by these Bylaws, and he shall have such other powers and perform such other duties, not inconsistent with these Bylaws, as the Board shall from time to time prescribe. If no officer has been named as Secretary, the duties of the Secretary shall be performed by the President or a person designated by the President.

SECTION 4.10 The Treasurer. The Treasurer shall have charge and custody of, and be responsible for, all the funds and securities of the Corporation and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation and shall deposit all monies and other valuable effects in the name of and to the credit of the Corporation in such banks and other depositories as may be designated by the Board, or in the absence of direction by the Board, by the President; he shall disburse the funds of the Corporation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the President and to the directors at the regular meetings of the Board or whenever they may require it, a statement of all his transactions as Treasurer and an account of the financial condition of the Corporation; and, in general, he shall perform all the duties incident to the office of Treasurer and such other duties as may from time to time be assigned to him by the Board. He may sign, with the President or a Vice President, certificates of stock of the Corporation. If no officer has been named as Treasurer, the duties of the Treasurer shall be performed by the President or a person designated by the President.

SECTION 4.11 Compensation. The Board shall have the power to set the compensation of all officers of the Corporation. It may authorize any officer, upon whom the power of appointing subordinate officers may have been conferred, to set the compensation of such subordinate officers.

ARTICLE V

AUTHORITY TO INCUR CORPORATE OBLIGATIONS

SECTION 5.1 Limit on Authority. No officer or agent of the Corporation shall be authorized to incur obligations on behalf of the Corporation except as authorized by the Articles or these Bylaws, or by resolution of the Board or the shareholders. Such authority may be general or confined to specific instances.

SECTION 5.2 Contracts and Other Obligations. To the extent authorized by the Articles or these Bylaws, or by resolution of the Board or the shareholders, officers and agents of the Corporation may enter into contracts, execute and deliver instruments, sign and issue checks, and otherwise incur obligations on behalf of the Corporation.

ARTICLE VI

SHARES AND THEIR TRANSFER

SECTION 6.1 Certificates for Shares. Certificates representing shares of the Corporation shall be in such form as shall be determined by the Board. Such certificates shall be signed by the President or a Vice President and by the Secretary or an assistant secretary. The signatures of such officers upon a certificate may be facsimiles if the certificate is manually signed on behalf of a transfer agent or a registrar, other than the Corporation itself or one of its employees. Each certificate for shares shall be consecutively numbered or otherwise identified. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, shall be entered on the stock transfer books of the Corporation. All certificates surrendered to the Corporation for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and cancelled, except that in case of a lost, destroyed or mutilated certificate a new one may be issued therefore upon such terms and indemnity to the Corporation as the Board may prescribe.

SECTION 6.2 Issuance. Before the Corporation issues shares, the Board shall determine that the consideration received or to be received for the shares is adequate. A certificate shall not be issued for any share until such share is fully paid.

SECTION 6.3 Transfer of Shares. Transfer of shares of the Corporation shall be made only on the stock transfer books of the Corporation by the holder of record thereof or by his legal representative, who shall furnish proper evidence of authority to transfer, or by his attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on surrender for cancellation of the certificate for such shares. The person in whose name shares stand on the books of the Corporation shall be deemed by the Corporation to be the owner thereof for all purposes.

ARTICLE VII

FISCAL YEAR

The fiscal year of the Corporation shall be December 31.

ARTICLE VIII

DIVIDENDS

From time to time the Board may declare, and the Corporation may pay dividends on its outstanding shares in the manner and upon the terms and conditions provided by law and its Articles.

ARTICLE IX

INDEMNIFICATION

The Corporation may indemnify and advance litigation expenses to its directors, officers, employees and agents to the extent permitted by law, the Articles or these Bylaws, and shall indemnify and advance litigation expenses to its directors, officers, employees and agents to the extent required by law, the Articles or these Bylaws. The Corporation's obligations of indemnification, if any, shall be conditioned on the Corporation receiving prompt notice of the claim and the opportunity to settle and defend the claim. The Corporation may, to the extent permitted by law, purchase and maintain insurance on behalf of an individual who is or was a director, officer, employee or agent of the Corporation.

ARTICLE X

REPEAL, ALTERATION OR AMENDMENT

These Bylaws may be repealed, altered, or amended, or substitute Bylaws may be adopted at any time by a majority of the Board at any regular or special meeting, or by the shareholders at a special meeting called for that purpose. Any amendment made by the shareholders shall be valid.

IN WITNESS WHEREOF, the undersigned, being the directors of Kismet Inc., adopt the foregoing Bylaws, effective as of the date first written above.

DIRECTOR:

/s/ Ju Hyuk Kim

Ju Hyuk Kim~ DIRECTOR

CERTIFICATION

The undersigned, as secretary of Kismet Inc., hereby certifies that the foregoing Bylaws were duly adopted by the Board of Directors.

/s/ Ju Hyuk Kim

Ju Hyuk Kim~ SECRETARY

Kismet Inc.

DAVID A. ARONSON, CPA, P.A.

1000 NE 176th Street
North Miami Beach, FL 33162

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our audit report dated April 24, 2013 in this Registration Statement on Form S-1 of Kismet, Inc. for the registration of shares of its common stock. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

David A. Aronson, CPA, P.A.
North Miami Beach, FL
May 29, 2013



UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION

ATTESTATION

I HEREBY ATTEST

that:

Attached is a copy of Amendment No. 3 to Form S-1, registration statement, received in this Commission on November 22, 2013, under the name of Kismet Inc., File No. 333-188928, pursuant to the provisions of the Securities Act of 1933.

on file in this Commission

05/05/2015

Date

LARRY
MILLS

Digitally signed by LARRY MILLS
DN: c=US, o=U.S. Government, ou=Securities
and Exchange Commission, cn=LARRY
MILLS,
0.9.2342.10200300.100.1.1=50001000026514
Date: 2015.05.05 12:42:19 -0400

Larry Mills, Management and Program Analyst

It is hereby certified that the Secretary of the U.S. Securities and Exchange Commission, Washington, DC, which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Secretary, Assistant Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or anyone of them, are authorized to execute the above attestation.

For the Commission

Secretary

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-1 Amendment No. 3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

KISMET INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7370
(Primary Standard Industrial
Classification Code Number)

99-03855681
(I.R.S. Employer Identification
Number)

1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Michael Lasala
3256 Mystic Ridge Ct
Las Vegas, NV 89129
1(888) 681-9777
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

From time to time after the effective date of this Registration Statement.
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer

<input type="checkbox"/>
(Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company

<input type="checkbox"/>
<input checked="" type="checkbox"/>

Table of ContentsCALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Share	Maximum Aggregate Offering Price (1)	Amount of Registration Fee (1)
Common Stock, \$0.001 par value per share	4,000,000	\$0.05	\$200,000	\$27.28

(1)

Estimated solely for the purpose of calculating the registration fee under Rule 457(a) and (o) of the Securities Act.

The Registrant hereby amends this Registration Statement (the "Registration Statement") on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Subject to completion, dated _____, 2013

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the Registration Statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where an offer or sale is not permitted.

PRELIMINARY PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

This is the initial offering of Common Stock of Kismet, Inc. We are offering for sale a total of 4,000,000 shares of Common Stock at a fixed price of \$0.05 per share for the duration of this Offering (the "Offering"). There is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares. The Offering is being conducted on a self-underwritten, best efforts basis, which means our President and Chief Executive Officer, Ju Hyuk Kim, will attempt to sell the shares directly to friends, family members and business acquaintances. Mr. Kim will not receive commission or any other remuneration for such sales. In offering the securities on our behalf, Mr. Kim will rely on the safe harbor from broker-dealer registration set out in Rule 3a4-1 under the Securities and Exchange Act of 1934.

The shares will be offered for sale at a fixed price of \$0.05 per share for a period of one hundred and eighty (180) days from the effective date of this prospectus, unless extended by our Board of Directors for an additional ninety (90) days. If all of the shares offered by us are purchased, the gross proceeds to us will be \$200,000. However, since the Offering is being conducted on a "best-efforts" basis, there is no minimum number of shares that must be sold, meaning the Company shall retain any proceeds from the sale of the shares sold hereunder. Accordingly, all funds raised hereunder will become immediately available to the Company and will be used in accordance with the Company's intended "Use of Proceeds" as set forth herein, investors are advised that they will not be entitled to a refund and could lose their entire investment.

	Offering Price to the Public Per Share	Commissions	Net Proceeds to Company After Offering Expenses (20% of Shares Sold)	Net Proceeds to Company After Offering Expenses (50% of Shares Sold)	Net Proceeds to Company After Offering Expenses (75% of Shares Sold)	Net Proceeds to Company After Offering Expenses (100% of Shares Sold)
Common Stock	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000
Total	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000

Kismet, Inc. is a development stage company and currently has no operations and as such we are considered a "shell company" as that term is defined under Rule 405 of the Securities Act of 1933. Accordingly, the securities sold in this Offering can only be resold through registration under the Securities Act of 1933, Section 4(1), if available, for non-affiliates, or by meeting the conditions of Rule 144(i). Any investment in the shares offered herein involves a high degree of risk. You should only purchase shares if you can afford a loss of your investment.

Our independent registered public accountant has issued an audit opinion for Kismet, Inc., which includes a statement expressing substantial doubt as to our ability to continue as a going concern. Accordingly, any investment in the shares offered hereby involves a high degree of risk and you should only purchase shares if you can afford a loss of your entire investment.

There currently is no market for our securities and a public market may never develop, or, if any market does develop, it may not be sustained. Our Common Stock is not traded on any exchange or on the over-the-counter market. There can be no assurance that our Common Stock will ever be quoted on a stock exchange or a quotation service or that any market for our stock will develop.

THE PURCHASE OF THE SECURITIES OFFERED THROUGH THIS PROSPECTUS INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD CAREFULLY READ THIS ENTIRE PROSPECTUS, INCLUDING THE

SECTION ENTITLED "RISK FACTORS" BEGINNING ON PAGE 9 HEREOF BEFORE BUYING ANY SHARES OF KISMET, INC.'S COMMON STOCK.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Date of this prospectus is _____, 2013

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You should rely only on the information contained or incorporated by reference to this prospectus in deciding whether to purchase our Common Stock. We have not authorized anyone to provide you with information different from that contained in this prospectus. Under no circumstances should the delivery to you of this prospectus or any sale made pursuant to this prospectus create any implication that the information contained in this prospectus is correct as of any time after the date of this prospectus. To the extent that any facts or events arising after the date of this prospectus, individually or in the aggregate, represent a fundamental change in the information presented in this prospectus, this prospectus will be updated to the extent required by law.

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The following summary highlights material information contained in this prospectus. This summary does not contain all of the information you should consider before investing in the securities. Before making an investment decision, you should read the entire prospectus carefully, including the risk factors section, the financial statements and the notes to the financial statements. You should also review the other available information referred to in the section entitled "Where You Can Find More Information" in this prospectus and any amendment or supplement hereto.

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at, www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models, where users do small tasks for which computers lack aptitude for small amounts of money. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Although we were only recently incorporated and have not yet commenced business operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's unsteady financial climate. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered hereunder; however, we believe that investors in today's markets demand full transparency and by our registering this Offering and becoming a reporting company, we will be able to meet this demand. Currently, we are not a fully reporting company, and there is no public trading market for our Common Stock and no such market may ever develop, which may limit the Company's ability to raise funds through equity financings or to use its shares as consideration. However, management believes that the Company will be able to meet all requirements to be quoted on the OTC Bulletin Board including being current in all required filings with the Securities and Exchange Commission ("SEC") following the declared effectiveness of this Offering. Further, even though the Company's Common Stock will likely be considered a penny stock, becoming a reporting company will provide us with enhanced visibility and give us a greater opportunity to provide liquidity to our shareholders.

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Further, our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

We are currently a development stage company and to date we have recorded no revenue. Accordingly, our independent registered public accountants have issued a comment regarding our ability to continue as a going concern (please refer to the footnotes to the financial statements). Until such time that we are able to establish a consistent flow of revenues from our operations which is sufficient to sustain our operating needs, management intends to rely primarily upon debt financing to supplement cash flows, if any, generated by our products and services. We will seek out such financings as necessary to allow the Company to continue to grow our business operations and to cover such costs, excluding professional fees, associated with being a reporting Company with the SEC, although we will not be a fully reporting company. We estimate such costs to be approximately \$20,000 for 12 months following this Offering. The Company has included such costs to become a publicly reporting company in its targeted expenses for working capital expenses and intends to seek out reasonable loans from friends, family and business acquaintances if it becomes necessary. At this point we have been funded by our sole officer and director, and have not received any firm commitments or indications from any family, friends or business acquaintances regarding any potential investment in the Company.

Our current cash and working capital is not sufficient to cover our current estimated expenses of \$40,000, which include those fees associated with obtaining a Notice of Effectiveness from the SEC for this Registration Statement. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. We hope that we will be able to complete this Offering within the coming months. We anticipate fully-launching our business operations approximately three to four months after the completion of this Offering. We believe that the maximum amount of funds generated from the Offering will provide us with enough proceeds to fund our plan of operations for up to twelve months after the completion of this Offering. If we raise \$20,000 or less from this Offering, we will have to seek out additional capital from alternate sources to repay our investors and execute our business plan. If we receive nominal proceeds from this Offering, we will need a minimum of \$20,000 from additional financing sources to commence our business operations. This amount will allow us to repay our initial loans to cover our offering expenses and to develop and launch our website. We do not currently have any arrangements for obtaining additional financing and there is no assurance that any additional financing will be available or, if available, on terms that will be acceptable to us. We will seek such funds from friends, family, and business acquaintances; however, we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company and cannot predict when such funding may be available to us. Failure to raise additional financing will cause us to go out of business.

As we are a start-up company, it is unclear how much revenue our operations will generate; however, it is our hope that our revenues will exceed our costs. Our potential to generate revenue can be affected by the strength of our proposed website platform, our marketing and advertising strategies, the number of employees and consultants we will retain, and several other factors. These factors are directly related to the amount of proceeds we receive from this Offering, as the greater amount of proceeds we receive, the greater amount of capital we can use towards our business operations (see "Use of Proceeds" chart).

Neither the Company, Mr. Kim, nor any other affiliated or unaffiliated entity of the Company or Company promoters has any plans to use the Company as a vehicle for a private company to become a reporting company once Kismet, Inc. becomes a reporting company, though not a fully reporting company. Additionally, we do not believe that the Company is a blank check company as defined in Section a(2) of Rule 419 under the Securities Act of 1933, as amended, because the Company has a specific business plan and has no plans or intentions to engage in a merger or

acquisition with an unidentified company, companies, entity or person.

We are an Emerging Growth Company as defined in the Jumpstart Our Business Startups Act.

We shall continue to be deemed an emerging growth company until the earliest of:

(A) the last day of the fiscal year of the issuer during which it had total annual gross revenues of \$1,000,000,000 (as such amount is indexed for inflation every 5 years by the Commission to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics, setting the threshold to the nearest 1,000,000) or more;

(B) the last day of the fiscal year of the issuer following the fifth anniversary of the date of the first sale of common equity securities of the issuer pursuant to an effective registration statement under this title;

(C) the date on which such issuer has, during the previous 3-year period, issued more than \$1,000,000,000 in non-convertible debt; or

(D) the date on which such issuer is deemed to be a 'large accelerated filer', as defined in section 240.12b-2 of title 17, Code of Federal Regulations, or any successor thereto.

As an emerging growth company we are exempt from Section 404(b) of Sarbanes Oxley. Section 404(a) requires Issuers to publish information in their annual reports concerning the scope and adequacy of the internal control structure and procedures for financial reporting. This statement shall also assess the effectiveness of such internal controls and procedures.

Section 404(b) requires that the registered accounting firm shall, in the same report, attest to and report on the assessment on the effectiveness of the internal control structure and procedures for financial reporting.

As an emerging growth company we are exempt from Section 14A and B of the Securities Exchange Act of 1934 which require the shareholder approval of executive compensation and golden parachutes.

We have irrevocably opted out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the Act.

For a further discussion of our Company, plan of operations, growth strategy and marketing strategy see the below section entitled "Description of Business".

Table of Contents**SUMMARY OF THIS OFFERING**

The Issuer	Kismet, Inc.
Securities being offered	Up to 4,000,000 shares of Common Stock, our Common Stock is described in further detail in the section of this prospectus titled "DESCRIPTION OF SECURITIES – Common Stock."
Offering Type	The Offering is being conducted on a self-underwritten, best efforts basis, there is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares.
Per Share Price	\$0.05
No Revocation	You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.
No Public Market	There is no public market for our Common Stock. We cannot give any assurance that the shares being offered will have a market value, or that they can be resold at the offered price if and when an active secondary market might develop, or that a public market for our securities may be sustained even if developed. The absence of a public market for our stock will make it difficult to sell your shares. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered We intend to apply to the OTCBB, through a market maker that is a licensed broker dealer, to allow the trading of our Common Stock upon our becoming a reporting entity under the Securities Exchange Act of 1934, though not a fully-reporting company.
Duration of Offering	The shares are offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days.
Number of Shares Outstanding Before the Offering	There are 5,000,000 shares of Common Stock issued and outstanding as of the date of this prospectus, held solely by our Chairman, President, Chief Executive Officer, and Secretary, Ju Hyuk Kim.
Registration Costs	We estimate our total costs relating to the registration herein shall be approximately \$20,000.00.
Net Proceeds to the Company	The Company is offering 4,000,000 shares of Common Stock, \$0.001 par value at an offering price of \$0.05 per Share for net proceeds to the Company at \$200,000. The full subscription price will be payable at the time of subscription and any such funds received from subscribers in this Offering will be released to the Company when subscriptions are received and accepted.
Use of Proceeds	We will use the proceeds to pay administrative and professional expenses and implement our business development and growth strategies.
Risk Factors	An investment in our Common Stock involves a high degree of risk. You should carefully consider the risk factors set forth under the "Risk Factors" section herein and the other information contained in this prospectus before making an investment decision regarding our Common Stock.

Table of Contents**RISK FACTORS**

An investment in our Common Stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this prospectus before investing in our Common Stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Currently, shares of our Common Stock are not publicly traded. In the event that shares of our Common Stock become publicly traded, the trading price of our Common Stock could decline due to any of these risks, and you may lose all or part of your investment. In the event our Common Stock fails to become publicly traded you may lose all or part of your investment.

RISKS RELATED TO THE OFFERING

As there is no minimum for our Offering, if only a few persons purchase shares, they will lose their investment without the Company being able to make a significant attempt to implement its business plan.

Since there is no minimum amount of shares that must be sold directly by the Company under this Offering, if a limited number of shares are sold, we may not have enough capital to fully implement our plan of operations. If we are able to sell only 10% of the offered shares, the proceeds would be just enough to cover our anticipated offering expenses of approximately \$20,000. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern. If we fail to raise sufficient capital, we would expect to have insufficient funds for our ongoing operating expenses. Any significant lack of funds will curtail the growth of our business and may cause our business to fail. If our business fails, investors will lose their entire investment.

We are a development stage company with a limited operating history and may never be able to carry out our plan of operations or achieve any significant revenues or profitability. At this stage of our business, even with our good faith efforts, potential investors have a high probability of losing their entire investment.

We are subject to all of the risks inherent in the establishment of a new business enterprise, and we have not generated any revenues to date. Any profitability in the future from our business will be dependent upon the successful development, marketing and sales of our proposed website platform and future products, which are subject to numerous industry-related risk factors as set forth herein. Accordingly, we may not be able to successfully carry out our plan of operations and any investor may lose their entire investment.

We are deemed a "shell company" and as such we are subject to additional reporting and disclosure requirements that may affect our short-term prospects to implement our business plan and could result in a loss of your entire investment.

The Securities and Exchange Commission ("SEC") adopted Rule 405 of the Securities Act and Exchange Act Rule 12b-2 which defines a shell company as a registrant that has no or nominal operations, and either (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents and nominal other assets. The rules prohibit shell companies from using a Form S-8 to register securities pursuant to employee compensation plans. However, the rules do not prevent us from registering securities pursuant to registration statements. Additionally, the rule regarding Form 8-K requires shell companies to provide more detailed disclosure upon completion of a transaction that causes it to cease being a shell company including information required pursuant to Regulation S-K, information required in a registration statement on Form 10, and certain financial information. In order to assist the SEC in the identification of shell companies, we are also required to check a box on Form 10-Q and Form 10-K indicating that we are a shell company. To the extent that we are subject to additional reporting and disclosure requirements because we are a shell company, we may be delayed in executing any mergers or acquiring other assets that would cause us to cease being a shell company.

Shares of our Common Stock that have not been registered under the Securities Act of 1933, as amended, regardless of whether such shares are restricted or unrestricted, are subject to resale restrictions imposed by Rule 144, including those set forth in Rule 144(i) which apply to a "shell company." In addition, any shares of our Common Stock that are held by affiliates, including any received in a registered offering, will be subject to the resale restrictions of Rule 144(i).

Pursuant to Rule 144 of the Securities Act of 1933, as amended ("Rule 144"), a "shell company" is defined as a company that has no or nominal operations; and, either no or nominal assets; assets consisting solely of cash and cash equivalents; or assets consisting of any amount of cash and cash equivalents and nominal other assets. As such, we are a "shell company" pursuant to Rule 144, and as such, sales of our securities pursuant to Rule 144 are not able to be made until 1) we have ceased to be a "shell company"; 2) we are subject to Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended; 3) have filed all of our required periodic reports for at least the previous one year period prior to any sale pursuant to Rule 144; and 4) a period of at least twelve months has elapsed from the date "Form 10 information" has been filed with the Commission reflecting the Company's status as a non-"shell company." If less than 12 months has elapsed since the Company ceases being a "shell company", then only registered securities can be sold pursuant to Rule 144.

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Therefore, any restricted securities we sell in the future or issue to consultants or employees, in consideration for services rendered or for any other purpose, will have no liquidity until and unless such securities are registered with the Commission and/or until a year after we cease to be a "shell company" and have complied with the other requirements of Rule 144, as described above. As a result, it may be harder for us to fund our operations and pay consultants with our securities instead of cash. Furthermore, it will be harder for us to raise funding through the sale of debt or equity securities unless we agree to register such securities with the Commission, which could cause us to expend additional resources in the future. Our status as a "shell company" could prevent us from raising additional funds, engaging consultants, and using our securities to pay for any acquisitions (although none are currently planned), which could cause the value of our securities, if any, to decline in value or become worthless. Lastly, any shares held by affiliates, including shares received in any registered offering, will be subject to the resale restrictions of Rule 144(i).

We are selling this Offering without an underwriter and may be unable to sell any shares.

This Offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares. We intend to sell our shares through our President and Chief Executive Officer, who will receive no commissions or other remuneration from any sales made hereunder. He will offer the shares to friends, family members, and business associates; however, there is no guarantee that he will be able to sell any of the shares. Unless he is successful in selling all of the shares and we receive the maximum amount of proceeds from this Offering, we may have to seek alternative financing to implement our plan of operations.

We may not be able to further implement our business strategy unless sufficient funds are raised in this Offering. Our inability to raise additional funds could cause investors to lose their investment. Additionally, we may have to seek additional capital through the sale of additional shares or other equity securities which would result in additional dilution to our stockholders.

We may not realize sufficient proceeds from this Offering to further business development, or to provide adequate cash flow for planned business activities. At March 31, 2013 we had cash on hand of \$4,075 and accumulated a deficit of \$2,425. We have not generated any revenue from our operations to date. At this rate, we expect that we will not be able to continue operations without obtaining additional funding or beginning to generate revenue. Accordingly, we anticipate that additional funding will be needed for general administrative expenses, business development, marketing costs and support materials.

We do not currently have any arrangements for financing and our obtaining additional financing will be subject to a number of factors, including general market conditions, investor acceptance of our plan of operations and initial results from our business operations. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. Failure to raise additional financing will cause us to go out of business. If this happens, you could lose all or part of your investment. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering.

If our resources are insufficient to satisfy our cash requirements, we may seek to sell additional equity or debt securities or obtain a credit facility. The sale of additional equity securities could result in additional dilution to our stockholders. The incurrence of indebtedness would result in increased debt service obligations and could result in operating and financing covenants that would restrict our operations. We cannot assure you that financing will be available in amounts or on terms acceptable to us, if at all.

Because Ju Hyuk Kim currently owns 100% of our outstanding Common Stock, investors may find that corporate decisions influenced by Mr. Kim are inconsistent with the best interests of other stockholders.

Mr. Kim, our sole officer and director, currently owns 100% of the outstanding shares of our Common Stock, and, upon completion of this Offering, would own 55.55% of our outstanding Common Stock if the maximum number of shares are sold. Accordingly, Mr. Kim will have a significant influence in determining the outcome of all corporate

transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets, and also the power to prevent or cause a change in control. While we have no current plans with regard to any merger, consolidation or sale of substantially all of our assets, the interests of Mr. Kim may still differ from the interests of the other stockholders.

There is substantial doubt about our ability to continue as a going concern.

At March 31, 2013, the Company has not generated revenue, has no certainty of earning revenues in the future, and has a working capital deficit and an accumulated deficit of \$2,425 since inception. These factors, among others, raise substantial doubt about our ability to continue as a going concern. Our ability to generate future revenues will depend on a number of factors, many of which are beyond our control. These factors include general economic conditions, market acceptance of our future website platform, proposed products and competitive efforts. Due to these factors, we cannot anticipate with any degree of certainty what our revenues will be in future periods. As such, our independent registered public accountants have expressed substantial doubt about our ability to continue as a going concern. This opinion could materially limit our ability to raise additional funds by issuing new debt or equity securities or otherwise. You should consider our independent registered public accountant's comments when determining if an investment in the Company is suitable.

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You may have limited access to information regarding our business because we are a limited reporting company exempt from many regulatory requirements and our obligations to file periodic reports with the SEC could be automatically suspended under certain circumstances.

The Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. As of the effectiveness of our Registration Statement of which this prospectus is a part, we will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our Registration Statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our Registration Statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted. After this Registration Statement on Form S-1 becomes effective, we will be required to deliver periodic reports to security holders. However, we will not be required to furnish proxy statements to security holders and our directors, officers and principal beneficial owners will not be required to report their beneficial ownership of securities to the SEC pursuant to Section 16 of the Securities Exchange Act of 1934 until we have both 2,000 or more persons or 500 or more persons who are not accredited investors and greater than \$10 million in assets. This means that your access to information regarding our business will be limited.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002, as a smaller reporting company, our management will be required to provide a report on the effectiveness of our internal controls over financial reporting, beginning with our second annual report, and we will not be required to provide an auditor's attestation regarding such report. We have not assessed the effectiveness of our disclosure controls and procedures or our internal controls over financial reporting, and we expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification requirements. Additionally, investors should be aware of the risk that management may assess and render the Company's internal controls ineffective, which could have a material adverse effect on the Company's financial condition or result of operations.

Because all of our assets and our officers and directors are located outside the United States of America, it may be difficult for an investor to enforce within the United States any judgments obtained against us or any of our officers and directors.

All of our assets are located outside of the United States and we do not currently maintain a permanent place of business within the United States. In addition, our directors and officers are nationals and/or residents of countries other than the United States, and all or a substantial portion of such persons' assets are located outside the United States. As a result, it may be difficult for an investor to effect service of process or enforce within the United States any judgments obtained against us or our officers or directors, including judgments predicated upon the civil liability provisions of the securities laws of the United States or any state thereof. In addition, there is uncertainty as to whether the courts of South Korea and other jurisdictions would recognize or enforce judgments of United States courts obtained against us or our director and officer predicated upon the civil liability provisions of the securities laws of the United States or any state thereof, or be competent to hear original actions brought in South Korea or other jurisdictions against us or our director and officer predicated upon the securities laws of the United States or any state thereof.

It may not be possible for investors to effect service of process outside South Korea upon our directors named in the report that are residents of South Korea or to enforce judgments obtained against us or these persons in foreign courts predicated upon the liability provisions of foreign countries, including the civil liability provisions of the federal securities laws of the United States. Moreover, it is unlikely that a court in South Korea would award damages on the same basis as a foreign court if an action were brought in South Korea or that a South Korean court would enforce foreign judgments if it viewed the amount of damages as excessive or inconsistent with South Korean practice.

RISKS RELATED TO OUR BUSINESS

Key management personnel may leave the Company, which could adversely affect the ability of the Company to continue operations.

The Company is entirely dependent on the efforts of our CEO and President because of the time and effort that he devotes to the Company. He is in charge of overseeing all development strategies, supervising any/all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform, and the establishment of our future sales team. The loss of him, or other key personnel in the future, could have a material adverse effect on our business, financial condition and results of operations. The Company does not maintain "key person" life insurance on its officers, directors or key employees. Our success will depend on the performance of Mr. Kim and our ability to attract and motivate other key personnel.

Presently, the Company's president has other outside business activities and as such he is not devoting all of his time to the Company, which may result in periodic interruptions or business failure.

Our sole officer and director, Mr. Kim, has other outside business activities and as such, he is not devoting all of his time to the Company, which could cause our business to fail. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business.

The lack of public company experience of our sole officer and director could adversely impact our ability to comply with the reporting requirements of U.S. Securities laws.

Our sole officer and director, Mr. Ju Hyuk Kim, has no experience managing a public company which could adversely impact our ability to comply with legal, regulatory, and reporting requirements of U.S. Securities laws. Our management may not be able to implement programs and policies in an effective and timely manner to adequately respond to such legal, regulatory and reporting requirements, including the establishment and maintenance of internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, which are necessary to maintain public company status. If we were to fail to fulfill those obligations, our ability to operate as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our Company. Our ability to operate successfully may depend on our ability to attract and retain qualified personnel with appropriate experience in the management of a public company. Our ability to find and retain qualified personnel on our terms and budget may be very limited.

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The microwork website industry has experienced rapid growth over a short period of time, and it is uncertain whether this market will continue to develop or whether it can be maintained. If we are unable to successfully respond to changes in the market, our business could be harmed.

The microwork industry has grown rapidly as merchants and consumers have increasingly used the internet marketplace to find work solutions. Further, the microwork website industry is relatively new and with the success of companies like Amazon, has seen a flood of new participants seeking to enter this space. Accordingly, given the limited history, it is difficult to predict whether this market will continue to grow or whether it can be maintained. If work providers and work seekers determine that they no longer believe in the value of our proposed online microwork marketplace, we could see a substantial negative effect upon the market. Our success will depend on our ability to adjust our strategy to meet the changing market dynamics. If we are unable to do so, our business could be harmed.

If we fail to acquire clients to utilize our online microwork marketplace, our business will be significantly harmed.

We must acquire microwork providers to provide us with projects and microwork seekers in order to generate revenue and achieve profitability. We cannot assure you that any revenue that we may generate will ultimately exceed the costs involved with acquiring new projects. If our clients do not perceive our website to be of high value and quality, we may not be able to acquire or retain our clients.

We believe that many of our new clients will originate from word-of-mouth and non-paid referrals from existing clients, and therefore we must ensure that our existing clients remain satisfied and loyal to our Company in order to continue receiving those referrals. Once we establish a client base, if our efforts to satisfy our established clients are not successful, we may not be able to acquire new clients in sufficient numbers to continue to grow our business or we may be required to incur significantly higher marketing expenses in order to acquire new clients. A decline in the number of clients or client satisfaction would have an adverse effect on our business, financial condition and results of operations.

Our business model may limit our ability to generate significant revenues and to operate profitably, which could cause the Company to cease all operations.

Our business model may not be sufficiently designed to withstand competition from larger, more established microwork companies because, compared to our competitors, we will offer our staff a larger percentage of revenue generated from our business. However, we hope to set our Company apart from our competition and acquire a large client base by supporting our social mission to connect women and youth living in poverty with dignified work via the Internet. Within our business model, our outsourcing will benefit disadvantaged people in areas of severely low employment. It brings the type of digital work traditionally performed by outsourcing providers to people living in rural areas or slums. We will bring jobs to those who may not have access to secondary or tertiary education, as well as highly-educated people who live in communities with extremely high unemployment.

We cannot assure you that we will be able to manage the growth of our Company effectively.

We plan to experience growth in demand for our future microwork postings once we are able to launch our proposed website platform. We expect our number of employees, users and merchants to increase significantly once we launch our platform, and we expect our growth to continue for the foreseeable future. The growth and expansion of our business and product offerings could place significant demands on our management and our operational and financial resources. We will need to manage multiple relations with various merchants, subscribers, and website developers. To effectively manage our growth, we will need to continually implement operational plans and strategies, improve and expand our infrastructure of people and information systems, and train and manage our employee base.

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Government regulation of the Internet and e-commerce is evolving, and unfavorable changes or failure by us to comply with these regulations could substantially harm our business and results of operations.

We will be subject to general business regulations and laws as well as regulations and laws specifically governing the Internet and e-commerce, including the e-commerce marketplace that we intend to create through our website. These regulations and laws may involve taxation, tariffs, subscriber privacy, data protection, content, copyrights, distribution, electronic contracts and other communications, consumer protection, the provision of online payment services and the characteristics and quality of services. It is not clear how existing or future laws governing such issues will affect the Internet, e-commerce or our business. Failure to comply with these laws and regulations could result in substantial fines or suspension of our operations, which would substantially harm our business and financial results.

New tax treatment of companies engaged in Internet commerce may adversely affect the use of our proposed website and harm our business operations.

Due to the global nature of the Internet, it is possible that various states might attempt to regulate our transactions or levy sales, income or other taxes relating to our activities. Tax authorities at the federal, state and local levels are currently reviewing the appropriate treatment of companies engaged in Internet commerce. New or revised federal, state or local tax regulations may subject us or our subscribers to additional sales, income and other taxes. We cannot predict the effect of current attempts to impose sales, income or other taxes on commerce over the Internet. New or revised taxes and, in particular, sales taxes and similar taxes would likely increase the cost of doing business online and decrease the attractiveness of advertising and selling goods and services over the Internet. New taxes could also create significant increases in internal costs necessary to capture data, and collect and remit taxes. Any of these events could have an adverse effect on our business and results of operations.

Failure to comply with existing federal and state privacy laws and regulations, or the enactment of new privacy laws or regulations, could adversely affect our business.

A variety of federal and state laws and regulations govern the collection, use, retention, sharing and security of consumer data. The existing privacy-related laws and regulations are evolving and subject to potentially differing interpretations. In addition, various federal and state legislative and regulatory bodies may expand current or enact new laws regarding privacy matters. For example, recently there have been Congressional hearings and increased attention on the capture and use of location-based information relating to users of smartphones and other mobile devices. We intend to post privacy policies and practices concerning the collection, use and disclosure of subscriber data on our website and future products. Several Internet companies have incurred penalties for failing to abide by the representations made in their privacy policies and practices. In addition, several states have adopted legislation that requires businesses to implement and maintain reasonable security procedures and practices to protect sensitive personal information and to provide notice to consumers in the event of a security breach. Any failure, or perceived failure, by us to comply with our posted privacy policies or with any data-related consent orders, Federal Trade Commission requirements or orders or other federal or state privacy or consumer protection-related laws, regulations or industry self-regulatory principles could result in claims, proceedings or actions against us by governmental entities or others, or other liabilities, which could adversely affect our business. In addition, a failure or perceived failure to comply with industry standards or with our own privacy policies and practices could result in a loss of subscribers or merchants and adversely affect our business.

The success of our business will depend on our ability to develop a website platform capable of sustaining rapid growth and development; any significant disruption in service on our website or applications could result in a loss of users.

Users will access our projects through our proposed website. Our reputation and ability to acquire, retain and serve our users will be dependent upon the reliable performance of our website and applications and the underlying network infrastructure. As our user base and the amount of information shared on our website and applications begin to grow, we will need an increasing amount of network capacity and computing power. We intend to employ an information technology team to handle the traffic to our website and applications. The operation of these systems will be expensive and complex and could result in operational failures. In the event that our subscriber base or the amount of traffic to our website and applications grows more quickly than anticipated, we may be required to incur significant

additional costs for the repair or maintenance of our infrastructure and the hiring of additional technical personnel. Interruptions in our systems, whether due to system failures, computer viruses or physical or electronic break-ins, could affect the security or performance of our website and applications, prevent our subscribers from accessing our website or applications and as a result, significantly harm our business.

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Our Company will rely entirely on online commerce to conduct secure sales transactions over the Internet. Outdated technologies, security breaches to our systems, or problems with our Internet infrastructure could cause interruptions to our business, impact our reputation with clients and harm our operating results.

Our Company will rely entirely on online commerce to offer our proposed projects. Online commerce is rapidly evolving and a fundamental aspect of our business will be our ability to keep up with these changes. If we fail to respond to technological changes or to adequately maintain, upgrade or develop our proposed website platform and the systems used to process payment for projects that have been completed, we will not be able to keep up with the rapid growth of online commerce and our business could fail. Further, a fundamental requirement for online commerce is the secure transmission of confidential information over public networks. Our proposed website platform will store and transmit users' information, some of which may be private, and security breaches or glitches in our Internet infrastructure could expose us to a risk of loss of this information and result in potential liability and litigation. Like all websites, our website is vulnerable to computer viruses, technical failures, break-ins, phishing attacks, attempts to overload our servers with denial-of-service or other attacks and similar disruptions from unauthorized use of our computer systems, any of which could lead to interruptions, delays, or website shutdowns, causing loss of critical data or the unauthorized disclosure or use of personally identifiable or other confidential information. If we experience compromises to our security, malfunctions in our Internet infrastructure, a complete shutdown of our proposed website, or the loss or unauthorized disclosure of confidential information, our intended merchants or subscribers may lose trust and confidence in us. Any one of these factors could harm our business, prospects, financial condition and results of operations.

Our business may be subject to seasonal sales fluctuations which could result in volatility or have an adverse effect on the market price of our Common Stock.

Our business may be subject to some degree of sales seasonality. As we grow our Company, these seasonal fluctuations may become more evident. Seasonality may cause our working capital cash flow requirements to vary from quarter to quarter depending on the variability in the volume and timing of projects. These factors, among other things, make forecasting more difficult and may adversely affect our ability to manage working capital and to predict financial results accurately, which could adversely affect the market price of our Common Stock.

We will be subject to payments-related risks.

We plan to accept payments using a variety of methods, including credit cards and debit cards. As we offer new payment options to consumers, we may be subject to additional regulations, compliance requirements and fraud. For certain payment methods, including credit and debit cards, we will pay interchange and other fees, which may increase over time, raise our operating costs and lower our profitability. We will rely on third parties to provide payment processing services, including the processing of credit cards and debit cards and it could disrupt our business if these companies become unwilling or unable to provide these services to us. We will also be subject to payment card association operating rules, certification requirements and rules governing electronic funds transfers, which could change or be reinterpreted to make it difficult or impossible for us to comply. If we fail to comply with these rules or requirements, we may be subject to fines and higher transaction fees and lose our ability to accept credit and debit card payments from consumers or facilitate other types of online payments, and our business and operating results could be adversely affected.

In order to resolve any disputes that may arise between two contracting parties as to whether service was successfully completed, we will be implementing dispute resolution policies and procedures. These policies will include a process for the service provider to submit a request for review by an independent panel consisting of officers of the Company that will review, arbitrate and mediate any dispute. We recognize and understand that there may be disputes and disagreements between parties and we will do our best to resolve them. But, in the event there is no resolution, each party bears the risk of non-performance or non-payment.

RISKS RELATING TO THE COMMON STOCK

The Company's stock price may be volatile.

The market price of the Company's Common Stock is likely to be highly volatile and could fluctuate widely in

price in response to various potential factors, many of which will be beyond the Company's control, including the following:

- services by the Company or its competitors;
- additions or departures of key personnel;
- the Company's ability to execute its business plan;
- operating results that fall below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in the Company's financial results.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of the Company's Common Stock.

Because there is no public trading market for our common stock, you may not be able to resell your stock.

There is currently no public trading market for our common stock. Therefore there is no central place, such as a stock exchange or electronic trading system, to resell your shares. If you do want to resell your shares, you will have to locate a buyer and negotiate your own sale in compliance with applicable federal and state securities laws.

There is no assurance of a public market or that our common stock will ever trade on a recognized exchange or quotation system. Therefore, you may be unable to liquidate your investment in our stock.

There is no established public trading market for our common stock. Our shares are not and have not been listed or quoted on any exchange or quotation system. There can be no assurance that a market maker will agree to file the necessary documents with FINRA, which operates the OTCBB, to create such listing or quotation, nor can there be any assurance that such an application would be approved if filed, or that a regular trading market will develop or that if developed, will be sustained. In the absence of a trading market, an investor may be unable to liquidate their investment.

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As a public company, we will incur substantial expenses.

Upon declared effectiveness of this Registration Statement by the SEC, we will become subject to the information and reporting requirements of the U.S. securities laws. The U.S. securities laws require, among other things, review, audit, and public reporting of our financial results, business activities, and other matters. Recent SEC regulation, including regulation enacted as a result of the Sarbanes-Oxley Act of 2002, has also substantially increased the accounting, legal, and other costs related to becoming and remaining an SEC reporting company. If we do not have current information about our Company available to market makers, they will not be able to trade our stock. The public company costs of preparing and filing annual and quarterly reports, and other information with the SEC and furnishing audited reports to stockholders, will cause our expenses to be higher than they would be if we were privately-held. In addition, we are incurring substantial expenses in connection with the preparation of this Registration Statement. These increased costs may be material and may include the hiring of additional employees and/or the retention of additional advisors and professionals. Our failure to comply with the federal securities laws could result in private or governmental legal action against us and/or our sole officer and director, which could have a detrimental effect on our business and finances, the value of our stock, and the ability of stockholders to resell their stock.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that relate to the application of the SEC's penny stock rules in trading our securities and require that a broker/dealer have reasonable grounds for believing that the investment is suitable for that customer, prior to recommending the investment. Prior to recommending speculative, low priced securities to their non-institutional clients, broker/dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative, low priced securities will not be suitable for at least some clients. The FINRA requirements make it more difficult for broker/dealers to recommend that their clients buy our Common Stock, which may have the effect of reducing the level of trading activity and liquidity of our Common Stock. Further, many brokers charge higher transactional fees for penny stock transactions. As a result, fewer broker/dealers may be willing to make a market in our Common Stock, reducing a shareholder's ability to resell shares of our Common Stock.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002 we will be required in our second annual report as a reporting company to include in our annual report our assessment of the effectiveness of our internal control over financial reporting as of the end of fiscal 2013. We have not yet completed our assessment of the effectiveness of our internal control over financial reporting. We expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification and auditor attestation requirements.

As a smaller reporting company, we will not be required to make the effectiveness evaluations of our internal controls over financial reports until the date of our second annual report, additionally, we will not be required to obtain an auditor attestation with respect to management's conclusion about the effectiveness of internal controls over financial reporting for so long as we remain a smaller reporting company.

If a market for our Common Stock does not develop, shareholders may be unable to sell their shares.

A market for our Common Stock may never develop. We intend to contact an authorized OTC Bulletin Board market-maker for sponsorship of our securities on the OTC Bulletin Board. However, there is no guarantee that our shares will be traded on the Bulletin Board, or, if traded, a public market may not materialize. If our Common Stock is not traded on the Bulletin Board or if a public market for our Common Stock does not develop, investors may not be able to re-sell the shares of our Common Stock that they have purchased and may lose all of their investment.

The Company's Common Stock is currently deemed to be "penny stock", which makes it more difficult for investors

to sell their shares.

The Company's Common Stock is currently subject to the "penny stock" rules adopted under section 15(g) of the Exchange Act. The penny stock rules apply to companies whose common stock is not listed on the NASDAQ Stock Market or other national securities exchange and trades at less than \$5.00 per share or that have tangible net worth of less than \$5,000,000 (\$2,000,000 if the company has been operating for three or more years). These rules require, among other things, that brokers who trade penny stock to persons other than "established clients" complete certain documentation, make suitability inquiries of investors and provide investors with certain information concerning trading in the security, including a risk disclosure document and quote information under certain circumstances. Many brokers have decided not to trade penny stocks because of the requirements of the penny stock rules and, as a result, the number of broker-dealers willing to act as market makers in such securities is limited. If the Company remains subject to the penny stock rules for any significant period, it could have an adverse effect on the market, if any, for the Company's securities. If the Company's securities are subject to the penny stock rules, investors will find it more difficult to dispose of the Company's securities.

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The elimination of monetary liability against the Company's existing and future directors, officers and employees under Nevada law and the existence of indemnification rights to the Company's existing and future directors, officers and employees may result in substantial expenditures by the Company and may discourage lawsuits against the Company's directors, officers and employees.

The Company's Articles of Incorporation contain specific provisions that eliminate the liability of directors for monetary damages to the Company and the Company's stockholders; further, the Company is prepared to give such indemnification to its existing and future directors and officers to the extent provided by Nevada law. The Company may also have contractual indemnification obligations under any employment agreements it may have with its officers and directors. The foregoing indemnification obligations could result in the Company incurring substantial expenditures to cover the cost of settlement or damage awards against directors and officers, which the Company may be unable to recoup. These provisions and resultant costs may also discourage the Company from bringing a lawsuit against existing and future directors and officers for breaches of their fiduciary duties and may similarly discourage the filing of derivative litigation by the Company's stockholders against the Company's existing and future directors and officers even though such actions, if successful, might otherwise benefit the Company and its stockholders.

DETERMINATION OF OFFERING PRICE

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

USE OF PROCEEDS

This Offering is being made without the involvement of underwriters or broker-dealers. This means we will receive \$200,000 if all of the shares of Common Stock offered hereunder are purchased. However, we cannot guarantee that we will sell any or all of the shares being offered by us. The table below estimates our use of proceeds, given the varying levels of success of the Offering.

Shares Offered (% Sold)	Gross Offering Proceeds	Approximate Offering Expenses ⁽¹⁾		Total Net Offering Proceeds	Principal Uses of Net Proceeds	
800,000 shares (20%)	\$40,000			\$20,000	Website Hosting	\$1,000
					Website Developers	\$9,000
		SEC Filings	\$1,000		Website Security	\$0-
		Transfer Agent	\$5,000		Marketing Materials	\$0-
					Sales Representatives	\$0-
		Legal & Accounting	\$14,000			
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$20,000
2,000,000 shares (50%)	\$100,000			\$80,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$20,000
		Legal & Accounting	\$14,000			
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$80,000
3,000,000 shares (75%)	\$150,000			\$130,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$50,000
		Legal & Accounting	\$14,000			
						\$10,000

4,000,000 shares (100%)	\$200,000	TOTAL	\$20,000	\$180,000	Admin/Professional Fees ⁽²⁾	
					TOTAL	\$130,000
					Website Hosting	\$11,000
					Website Developers	\$38,000
					Website Security	\$1,000
					Marketing Materials	\$60,000
					Sales Representatives	\$60,000
				Admin/Professional Fees ⁽²⁾	\$10,000	
		TOTAL	\$20,000	TOTAL	\$180,000	

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(1) Offering expenses have been rounded to \$20,000

) General Working Capital may include, but are not limited to, postage, telephone services, overnight delivery services, legal fees, accounting fees, costs to become a publicly reporting company and other general and miscellaneous operating expenses. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line item expenditures as required for ongoing operations.

Through our initial research, we have found quotes between \$9,000 and \$40,000 for the full development of our proposed website platform.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after repaying Mr. Kim for funds advanced to pay our offering expenses. We intend to allocate \$38,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations and will budget \$30,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering to launch a marketing campaign lasting eight months. For this marketing campaign, we will budget \$60,000. Further, we will use \$10,000 of our net proceeds for working capital, including administrative and professional fees.

If 75% of the offered shares are sold we will receive \$130,000, after repaying offering expenses. We will still allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations, at a salary of \$25,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering, and launch a marketing campaign lasting eight months. For this marketing we will budget \$50,000. \$10,000 of our net proceeds will be allocated as working capital for administrative and professional fees.

If 50% of the offered shares are sold we will receive \$80,000, after repaying offering expenses. In this instance, we still plan to allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform. If only 50% of the offered shares are sold, we intend to employ only one full time sales representative within our first year of operations, at a salary of \$20,000. We will hire a marketing firm during the fourth month following this Offering, to initiate a marketing campaign for just four months and will budget \$30,000 for this marketing campaign. \$10,000 of our net proceeds will be allocated towards working capital for administrative and professional fees.

If 20% of the offered shares are sold we will receive \$20,000, after repaying offering expenses. In this instance, we will allocate \$9,000 to the development of our proposed website platform, which may not be sufficient to complete development. In this instance, we will have to seek out additional capital from alternate sources to execute our plan of operations. If such funds are not available our business will likely fail and any investment would be lost.

The funds from this Offering will not be used to pay Mr. Kim for his services to the Company, whether provided prior to, during, or subsequent to the Offering. There can be no assurance that the Company will raise any funds through this Offering and if a limited amount of funds are raised, the Company will use such funds according to their best judgment in accordance with the "Use of Proceeds" chart. This discretion is not unlimited and any such change in the use of proceeds as discussed above would be restricted to a proportionate reduction in funds allocated to each specific item listed, and would not differ materially from the "Use of Proceeds" chart above. To the extent our offering proceeds do not cover any professional fees incurred by the Company, we anticipate paying for any such expenses out of any additional funding or revenues we receive.

If we require additional funding, we will seek such funds from friends, family, and business acquaintances in order to continue our operations. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Table of Contents**PLAN OF DISTRIBUTION; TERMS OF THE OFFERING**

As of the date of this prospectus, the Company has 5,000,000 shares of Common Stock issued and outstanding. The Company is registering an additional 4,000,000 shares of its Common Stock for sale at the price of \$0.05 per share. There is no arrangement to address the possible effect of the Offering on the price of the stock.

In connection with the Company's selling efforts in the Offering, Ju Hyuk Kim will not register as a broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of SEC Rule 3a4-1, promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an Offering of the issuer's securities. Mr. Kim is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. Mr. Kim will not be compensated in connection with his participation in the Offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Kim is not, nor has he been within the past 12 months, a broker or dealer, and he is not, nor has he been within the past 12 months, an associated person of a broker or dealer. At the end of the Offering, Mr. Kim will continue to primarily perform substantial duties for the Company or on its behalf otherwise than in connection with transactions in securities. Mr. Kim has not participated in another offering of securities pursuant to the Exchange Act Rule 3a4-1 in the past 12 months. Additionally, he has not and will not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on the Exchange Act Rule 3a4-1(a)(4)(i) or (iii). The safe-harbor limitations will not affect Mr. Kim's potential future capital raising efforts as Mr. Kim is not subject to any statutory disqualifications.

In order to comply with the applicable securities laws of certain states, the securities will be offered or sold in those states only if they have been registered or qualified for sale; an exemption from such registration or if qualification requirement is available and with which the Company has complied. In addition, and without limiting the foregoing, the Company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

The Company does not intend to offer securities via the prospectus prior to the date of effectiveness. As per Section 5(c) of the Securities Act of 1933, the Company shall not directly or indirectly, to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under section 77h of this title.

Penny Stock Regulation

Our Common Shares are not quoted on any stock exchange or quotation system. The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system).

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document prepared by the SEC, that:

- contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties;
- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and,
- contains such other information and is in such form (including language, type, size, and format) as the SEC

shall require by rule or regulation.

The broker-dealer also must provide the customer with the following, prior to proceeding with any transaction in a penny stock:

- bid and offer quotations for the penny stock;
- details of the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and,
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement and a signed and dated copy of a written suitability statement. These disclosure requirements will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling those securities.

Table of Contents***Offering Period and Expiration Date***

This Offering will start on the date this Registration Statement is declared effective by the SEC and continue for a period of 180 days. We may extend the offering period for an additional 90 days, unless the Offering is completed or otherwise terminated by us.

Procedures for Subscribing

Once the Registration Statement is declared effective by the SEC, if you decide to subscribe for any shares in this Offering, you must:

1. receive, review and execute and deliver a Subscription Agreement; and
2. deliver a check or certified funds to us for acceptance or rejection.

Any potential investor will have ample time to review the Subscription Agreement, along with their counsel, prior to making any final investment decision. The Company shall only deliver such Subscription Documents upon request after a potential investor has had ample opportunity to review this prospectus. Further, we will not accept any money until this Registration Statement is declared effective by the SEC.

Right to Reject Subscriptions

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions.

Acceptance of Subscriptions

Upon the Company's acceptance of a Subscription Agreement and receipt of full payment, the Company shall countersign the Subscription Agreement and issue a stock certificate along with a copy of the Subscription Agreement.

You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.

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As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

TERMS OF SALE OF SECURITIES

We are offering a maximum of 4,000,000 of our common stock. In the event that 4,000,000 shares are not sold within 180 days, it is mandatory under Exchange Act Rules 15c2-4 and 10b-9 that all money received by us will be promptly returned to you without interest or deduction of any kind. We do intend to deposit the funds in an escrow account.

Securities will be considered sold when subscription payment is received by Mr. Ju Hyuk Kim, and the subscription agreement is accepted on behalf of Kismet, Inc. Payment to purchase securities will be accepted in the form of cash or bank drafts and/or check in conjunction with the Share Subscription Agreement which must be fully executed. Furthermore, all payments by bank draft and/or check must be deposited in the company bank account and the funds clear before a security is considered sold. Payments are to be issued in the name of Kismet, Inc. The Company (Kismet, Inc.) has not included any exhibits for the underlying documents that govern the conditions on which the proceeds will be held.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering. Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of our shares being offered.

Dilution of the value of our shares you purchase is also a result of the lower book value of our shares held by our existing stockholders.

	20%	50%	75%	100%
Total assets before offering	\$ 1,403	\$ 1,403	\$ 1,403	\$ 1,403
Total liabilities before offering	1,000	1,000	1,000	1,000
Book value before offering	403	403	403	403
Proceeds from offering	20,000	80,000	130,000	180,000
Total book value after offering	20,403	80,403	130,403	180,403
Shares outstanding before offering	5,000,000	5,000,000	5,000,000	5,000,000
Shares sold during offering	800,000	2,000,000	3,000,000	4,000,000
Shares outstanding after offering	5,800,000	7,000,000	8,000,000	9,000,000
Book value per share after offering	\$ 0.00352	\$ 0.01149	\$ 0.01630	\$ 0.02004
Offering Price	\$ 0.05000	\$ 0.05000	\$ 0.05000	\$ 0.05000
Dilution per share	\$ (0.04648)	\$ (0.03851)	\$ (0.03370)	\$ (0.02996)

We intend to sell 4,000,000 shares of our Common Stock at a price of \$0.05 per share. The following table sets forth the number of shares of Common Stock purchased from us, the total consideration paid and the price per share. The table assumes all 4,000,000 shares of Common Stock will be sold.

	Shares Issued		Total Consideration		Price Per Share
	Number of Shares	Percent	Amount	Percent	
Existing Shareholder	5,000,000	55.55%	\$5,000 ⁽¹⁾	2.44%	\$0.001
Purchasers of Shares	4,000,000	44.45%	\$200,000	97.56%	\$0.05
Total	9,000,000	100%	\$205,000	100%	

(1) Pursuant to the Organizational Minutes of the Company, the Company issued 5,000,000 shares of its Common Stock, \$0.001 par value per share to our President, Mr. Ju Hyuk Kim, as consideration for services rendered in

connection with the formation of the Company. This dollar estimate is based on the grant date aggregate fair value at the close of business in accordance with FASB ASC Topic 718.

The following table sets forth the difference between the offering price of the shares of our Common Stock being offered by us, the net tangible book value per share, and the net tangible book value per share after giving effect to the Offering by us, assuming that 100%, 75%, and 50% of the offered shares are sold. Net tangible book value per share represents the amount of total tangible assets less total liabilities divided by the number of shares outstanding as of March 31, 2013. Totals may vary due to rounding.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after offering expenses have been deducted. If 75% of the offered shares are sold we will receive \$130,000 after offering expenses have been deducted. If 50% of the offered shares are sold we would receive \$80,000 after offering expenses have been deducted. If we sell 10% or less of our shares under the Offering, we will not have sufficient proceeds to cover repaying our offering expenses and we will have to pay the remainder of such expenses out of additional financing we have not yet received.

Table of Contents**DESCRIPTION OF PROPERTY**

Our office is located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada. As of the date of this filing, we have not sought to move or change our office site. Additional space may be required as we expand our operations. We do not foresee any significant difficulties in obtaining any required additional space. We currently do not own any real property.

DESCRIPTION OF SECURITIES***Common Stock***

Our authorized capital stock consists of 75,000,000 shares of Common Stock, \$0.001 par value per Share. There are no provisions in our charter or Bylaws that would delay, defer or prevent a change in our control. However, there exists such provisions in our charter that may make changes of control more difficult. Such provisions include the ability of our Board of Directors to issue a series of preferred stock and the limited ability of stockholders to call a special meeting. Special meetings of the shareholders may be called at any time by the Chairman of the Board, the President, or the Secretary, by resolution of the Board of Directors, or at the request in writing of one or more stockholders owning shares in the aggregate entitled to cast at least a majority of the votes at the meeting, with such written request to state the purpose or purposes of the meeting and to be delivered to the Chairman of the Board, the President, or the Secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our Common Stock holders are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders voting for the election of directors, may cast such votes equal to the total number of shares owned by each shareholder for each of the duly nominated directors, if they so choose.

Dividends

It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

Warrants and Options

There are no outstanding warrants or options to purchase our securities.

Transfer Agent and Registrar

Our transfer agent is unassigned.

Table of Contents**MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS*****No Public Market for Common Stock***

There is currently no public trading market for our Common Stock and no such market may ever develop. While we intend to seek and obtain quotation of our Common Stock for trading on the OTC Bulletin Board ("OTCBB"), there is no assurance that our application will be approved. An application for quotation on the OTCBB must be submitted by one or more market makers who: 1) are approved by the Financial Industry Regulatory Authority ("FINRA"); 2) who agree to sponsor the security; and 3) who demonstrate compliance with SEC Rule 15(c)-11 before initiating a quote in a security on the OTCBB. In order for a security to be eligible for quotation by a market maker on the OTCBB, the security must be registered with the SEC and the company must be current in its required filings with the SEC. There are no listing requirements for the OTCBB and accordingly no financial or minimum bid price requirements. We intend to cause a market maker to submit an application for quotation to the OTCBB upon the effectiveness of this registration statement of which this prospectus forms a part. However, we can provide no assurance that our shares will be traded on the bulletin board or, if traded, that a public market will materialize.

Rule 144

All of the presently outstanding shares of our Common Stock are "restricted securities" as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. The SEC has adopted final rules amending Rule 144 which became effective on February 15, 2008. Pursuant to Rule 144, one year must elapse from the time a "shell company", as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act, ceases to be a "shell company" and files Form 10 information with the SEC, during which time the issuer must remain current in its filing obligations, before a restricted shareholder can resell their holdings in reliance on Rule 144. Form 10 information is equivalent to information that a company would be required to file if it were registering a class of securities on Form 10 under the Exchange Act. Under Rule 144, restricted or unrestricted securities, that were initially issued by a reporting or non-reporting shell company or a company that was at anytime previously a reporting or non-reporting shell company, can only be resold in reliance on Rule 144 if the following conditions are met: (1) the issuer of the securities that was formerly a reporting or non-reporting shell company has ceased to be a shell company; (2) the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act; (3) the issuer of the securities has filed all reports and material required to be filed under Section 13 or 15(d) of the Exchange Act, as applicable, during the preceding twelve months (or shorter period that the Issuer was required to file such reports and materials), other than Form 8-K reports; and (4) at least one year has elapsed from the time the issuer filed the current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

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At the present time, we are classified as a “shell company” under Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. As such, all restricted securities presently held by the founder of our Company may not be resold in reliance on Rule 144 until: (1) we file Form 10 information with the SEC when we cease to be a “shell company”; (2) we have filed all reports as required by Section 13 and 15(d) of the Securities Act for twelve consecutive months; and (3) one year has elapsed from the time we file the current Form 10 type information with the SEC reflecting our status as an entity that is not a shell company.

INFORMATION WITH RESPECT TO REGISTRANT

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THIS REGISTRATION STATEMENT. THIS DISCUSSION SUMMARIZES THE SIGNIFICANT FACTORS AFFECTING OUR OPERATING RESULTS, FINANCIAL CONDITIONS AND LIQUIDITY AND CASH-FLOW SINCE INCEPTION.

DESCRIPTION OF BUSINESS*Company Overview*

Kismet, Inc. (“Kismet” or the “Company”) was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company plans to be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon’s Mechanical Turks has proven that there is a large market for “microwork” website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Content Moderation Services helps companies to protect their brand with proactive and reactive content moderation services to minimize inappropriate content or comments. This is accomplished by understanding customer issues and gain insight into customer sentiment with human review and categorization of every case. We then look to build a reputable community by offering peer-to-peer community support that is proactively moderated by people, not software, to ensure that everyone gets a response and that all content is high-value. If up-to-date data as a core part of our client’s business, our Data Services will micro-work to provide high-quality data. Our data services help enterprises keep data clean and current with continuous online research and verification. If our clients wish to make their information available to the public or publish it for research and analysis, the first step is scanning and transcribing each of your files. In order to get their files Web-ready, each file can be transcribed, cleaned up and tagged so it is easy to find via search engines with our Digital Transcription Services.

Our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

Current Operations

Since inception, our operations have consisted of the incorporation of our Company in the State of Nevada, the organization of our business and the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward.

We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website. The full scope of the products we intend to offer is mapped out in our "Products and Services" section below.

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Industry Overview and Market Opportunity

Our Company will attempt to gain market share in the microwork e-commerce industry. As the Internet continues to change the way that people shop for jobs, we believe there is enormous potential for developing an internet-based marketplace for microwork solutions. With trailblazers in the microwork industry such as the e-commerce giant Amazon, the business model for a microwork website has already proven to be a huge success.

We plan to secure contracts for digital services from large U.S. and European companies, where our sales team sources large-scale data projects from clients, divide the work into small tasks – “microwork” – and send it to centers in developing regions, where agents complete it using a web-based interface. Much of the work involves data – phone number on websites, for example – that can be easily verified online by people with little training who are in remote locations. In the short term, employees earn a living wage (typically \$100 to \$300 a month), but they also gain skills that can help them in the long term. Customers, by using microwork centers instead of large vendors, can get jobs done for less cost.

There are a number of leading players in the space. Digital Divide Data, for example, is a non-profit that began operations in Cambodia in 2001 and then expanded to Laos and Kenya. The for-profit company DesiCrew, which grew out of work done at the Indian Institute of Technology Madras, targets opportunities in India. So do the for profits B2R Technologies, which focuses on India’s northern hill country, and RuralShores, which hopes to establish 500 centers across India and connect them virtually so that they can execute increasingly larger projects for clients.

All these organizations strive to improve the lives of disadvantaged workers. But Kismet plans to stand out for its ability to address the significant challenges that impact sourcing faces. For one, people at the bottom of the pyramid don’t necessarily have the skills or experience to perform knowledge work. Few have held jobs in traditional offices, and lack technology expertise. Though potential customers may like the idea of impact sourcing, most still make purchasing decisions on the basis of price, not social impact. Building a microwork business requires significant capital investment in an IT platform that can coordinate the work.

Kismet plans to enable technology builders to farm out massive volumes of small data processing tasks, including transcriptions, image labelling, categorization, and informational research tasks. The body of computers doing this work would be human workers scattered across the world. Kismet’s services would put these tasks in an online marketplace at a price set by the client; there, thousands of people at their computers all over the world would connect to Kismet to pick out and perform these tasks. Like ‘cloud computing’ services more generally, Kismet offers immediate, on-demand provisioning of computational power.

The Company plans to assemble cognitive agents in service of clients and their computer systems. The agents work on their tasks in batches; which will be disseminated through our web platform. The infrastructural work of making people’s labours accessible as computer-invokable resources does the ideological work in emphasizing crowdsourcing as a tool for technological innovation, rather than a new form of factory organization.

Table of Contents***Plan of Operations, Growth Strategy and Anticipated Milestones***

Our current operations consists of the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward. We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website.

Until the Offering is complete, we plan to continue to research and develop our business model so that when we are able to raise funds from the sale of our securities, we will be ready to proceed with our plan of operations. After the completion of this Offering, if the maximum amount of funds is generated, we believe that we will have enough proceeds to fund our plan of operations for up to twelve months. Our business operations will be divided into the following core functions to address the needs of our merchants and subscribers.

Website Development. The first step in realizing our business model is the design and development of our intended website platform. We will need to contract a website developer to build a custom website, as well as an in-depth back-end to our website that will allow our Company to store and view details about every user and microwork project, easily upload new projects, track payment and much more. Our intended website platform will be developed based off of the initial design mockups that we will develop with the help of a designer. The website developer that we intend to engage will also integrate an e-commerce platform into our website to process credit cards. The client will pay the micro-workers directly for their services, meaning our business model does not involve any licensing requirements under federal or state laws, such as, but not limited to, state escrow or money transmitter laws. Our website will be hosted by a website hosting company that will host our website and applications, as well as our back-end development and analytical platform. The Company has not yet secured website hosting to host our website, however, we do not foresee any problems in obtaining hosting prior to the launch of our intended website.

It is not certain that you will generate revenue, but if we establish a consistent revenue flow, we plan to devote a substantial portion of our resources to developing new technologies and features and improving our core technologies. We will employ an information technology team that will focus on the design and development of new website features, maintenance of our website and development and maintenance of our internal operational systems. Eventually, we would also like our technicians to develop advanced technology to improve the experience we offer to users and to increase the efficiency of our business operations.

Sales Representatives. The sales representatives that we intend to hire will help identify client leads and manage project scheduling to maximize project quality. We envision that our standard contractual arrangements will grant us the exclusive right to feature certain projects for a client for a limited time period and provide us with the discretion as to whether or not to offer the project during such period. In scheduling projects, sales representatives will review the projects in our client pool and determine which projects to offer to our users based on the qualifications of the user. As of the date of this filing, we have not yet retained any sales representatives. We plan to hire our first sales representatives during the building of our website platform.

Customer Service. Our future customer service department will be run by our President, Ju Hyuk Kim, and will be accessible to clients, agents and the general public via telephone during normal business hours, five days a week, or via e-mail 24 hours a day, seven days a week. As of the date of this filing, we have not yet retained any customer service representatives, other than our President. We will hire additional customer service representatives, as needed, as our Company grows.

Marketing. After the beta testing of our website is complete, we plan to hire a professional marketing firm full-time to advertise our brand. Once we have initiated our marketing plan, we believe that a substantial portion of our clients and agents will be acquired through word-of-mouth. Our brand awareness will be an ongoing process as we try to establish our Company and grow to new markets.

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Growth Strategy

The core functions of our Company will ultimately work together to produce the key elements of our growth strategy. We feel that the key elements to our growth will be:

- Grow our user base.
- Grow the number of microwork projects we feature.
- Increase the number and variety of our projects.
- Expand our business through strategic acquisitions and partnerships.

Significant Milestones

As a development stage company, we have set significant milestones over the next twelve months that we hope to achieve to guide the development and growth of our Company. All expected dates that are proposed within the following milestone descriptions assume that we have received a Notice of Effectiveness from the SEC and have completed this Offering.

- *Website Development – Target time frame: 0 to 2 months from the completion of this Offering.* We intend to hire a website developer to rework our initial mockups of our website. Once we have approved the layout of our website, our website developer will begin work on creating our public-facing and back-end website platforms and integrating an e-commerce platform into our website. We have not secured a website developer as of the date of this filing, but we have been quoted approximately \$9,000 - \$38,000 for the development of our proposed website. If 100%, 75%, or 50% of the offered shares are sold under this Offering, we will allocate \$18,000 to the development of our website. If only 20% of the offered shares are sold, we will allocate only \$9,000 to its development.
- *Hire a Sales Representative(s) – Target time frame: 1 to 3 months from the completion of this Offering.* We plan to hire our first sales representative before we launch our website. We will utilize our sales representative to solicit to local businesses for microwork projects that will be used when our website is launched. If 100% or 75% of the offered shares are sold under this Offering, we intend to employ two full-time sales representatives within our first year of operations at a base salary of \$25,000 for each employee. If 50% of the offered shares are sold, we intend to hire only one full-time sales representative for our first year of operations at a base salary of \$20,000. If 20% of the offered shares are sold, we will not hire a sales representative.
- *Launch Website – Target time frame: 3 to 4 months from the completion of this Offering.* The first month following the launch of our website will provide us with the beta testing of our website needed to work out any bugs that may be apparent in the coding of our website or payment platform. The costs associated with launching our website are included in the website development fees of approximately \$9,000 - \$38,000, depending upon the number of shares sold under this Offering (please refer to the *Website Development* milestone above).
- *Hire Marketing Firm – Target time frame: 4 to 5 months from the completion of this Offering.* After the beta testing of our website is finished, we will hire a marketing firm full-time to develop an advertising campaign for our products in some major cities. If 100% or 75% of the offered shares are sold under this Offering, we will budget \$60,000 and \$50,000 for a marketing firm to market our products for a period of approximately eight months. We believe that eight months will be a sufficient amount of time to build Kismet into a trusted and recognizable brand. If 50% of the offered shares are sold under this Offering, we will budget \$30,000 for the marketing of our products for four months. If 20% of the offered shares are sold, we will not be able to hire a marketing firm.
- *Grow to 1,000 clients projects completed– Target time frame: 7 to 8 months from the completion of this Offering.* Growing to a project completion number to 1,000 would be a very significant milestone in our growth process. We believe that with the help of the professional marketing firm we intend to engage, this goal can be achieved after 3 to 4 months of heavy marketing.
- *Seek Strategic Acquisitions and Partnerships – Target time frame: 13 to 16 months from the completion of this Offering.* If we are able to generate significant revenue, maintain steady business operations, and significantly increase the number of our sales representatives and employees, we will seek strategic acquisitions and partnerships with small companies throughout the United States that have a similar business model as we do. We believe that the benefit of

these acquisitions and partnerships would be to provide us with localized management and access to agents and clients that we might not otherwise reach.

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Marketing and Distribution Strategy

We plan to grow our user base through marketing initiatives and by word-of-mouth advertising. After we have beta tested our website, we plan to employ a marketing firm full-time to initiate an advertising campaign for our website. We hope to employ all forms of marketing during the campaign and to develop innovative ways to market our Company. Offline marketing tools may include traditional television, billboard or radio advertisements. Online marketing may consist of search engine optimization, display advertisements, referral programs and affiliate marketing.

Kismet Website. Visitors to our website will be prompted to register as a subscriber when they first visit our website. We believe that the simplicity of the registration process and the immediate access to our list of microworks projects will grow our user base significantly, and thereafter users will use our website as a portal for viewing our projects.

E-mail. The daily e-mails to our subscribers will contain one featured project with a description of the project being offered and a link to our website where the user can learn more about the project and sign up directly. As our Company grows, our daily e-mails will include links to other available projects from our website so that users can view all of the current projects offered.

Social Networks. We intend to advertise our projects through several social networks including Facebook, Google and more. Due to the ever-increasing popularity of social networks, we feel that advertising via social networks will significantly increase our daily reach to current and potential user base and raise awareness of our brand name.

Applications for Smartphones and Tablets. We intend to develop downloadable applications for smartphones and tablets from which agents will be able to access our projects. Our applications will be engineered to be compatible with iPhone, Android, Blackberry and Windows mobile operating systems.

Competition

Due to the success of companies such as Digital Divide Data and Desi Crew, a number of competing microwork websites have emerged attempting to replicate the same or similar business model. These competitors offer substantially the same or similar projects as those that we intend to offer, yet on a larger and more widespread scale. We will also compete with emerging companies, just like us, that are focused on special client categories or markets.

Many of our current and potential competitors have longer operating histories, greater name recognition, significantly greater financial, technical, marketing and other resources, and larger subscriber and merchant bases than we do. As a result, these competitors may engage in more extensive research and development efforts, undertake farther-reaching marketing campaigns, and adopt more aggressive pricing policies than us. These factors may allow our competitors to generate greater revenues with fewer costs, respond more quickly to new or emerging trends and changes in subscriber requirements, or achieve greater market acceptance of their products than we can.

Government Regulations

Our website, applications and other online content are subject to government regulation of the Internet in many areas, including user privacy, telecommunications, libel, data protection, consumer protection, intellectual property, advertising, taxation, and e-commerce. The application of these laws and regulations to our business is often unclear and sometimes may conflict. It may take years to determine whether and how existing laws governing those areas apply to the Internet and to our Company, as the vast majority of these laws were adopted prior to the advent of the Internet and do not contemplate or address the unique issues raised by the Internet or e-commerce. Nonetheless, laws and regulations directly applicable to Internet communications, e-commerce and advertising are becoming more prevalent and due to the increasing popularity and use of the Internet, it is likely that additional laws and regulations will be adopted. Further, the growth and development of the market for e-commerce may prompt calls for more stringent consumer protection laws, both in the United States and abroad, which may impose additional burdens on companies conducting business online. Compliance with these laws and regulations may involve significant costs or require changes in business practices that result in reduced revenue. Non-compliance could result in penalties being imposed on us or orders that we stop the alleged noncompliant activity, either of which would substantially harm our business.

Further, there are a number of legislative proposals pending before the U.S. Congress, various state legislative bodies and foreign governments concerning data protection and many states have passed laws that require notifications to be sent to subscribers when there is a security breach of personal data. The interpretation and application of current laws regarding data protection are still uncertain and in flux. It is possible that these laws may be interpreted and applied in a manner that is inconsistent with our data practices. If so, in addition to the possibility of fines, this could result in an order requiring that we change our data and disclosure practices, which could have an adverse effect on our business. Complying with these various laws could cause us to incur substantial costs or require us to change our business practices in a manner adverse to our business.

Table of Contents***Intellectual Property***

As of the date of this filing, we have no copyrights, trademarks, service marks, trade secrets, trade dress, or patents pending in regard to our Company, business models, technologies, products or services.

We intend to protect our future intellectual property rights by relying on federal, state and common law rights, as well as contractual restrictions. We hope to control access to our proprietary technology by entering into confidentiality agreements with our future employees, consultants or any third parties we may engage.

Employees and Consultants

As of the date of this filing, the Company has no full-time employees. We currently rely on our sole officer and director, Ju Hyuk Kim, to manage all aspects of our business. Mr. Kim devotes approximately 30-40 hours per week to our Company. We intend to increase the number of our employees and consultants to meet our needs as the Company grows.

Legal Proceedings

We know of no material, existing or pending legal proceedings against our Company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REGISTRATION STATEMENT ON FORM S-1A.

RESULTS OF OPERATIONS***Revenues***

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not earn any revenues.

Operating Expenses**For the period from February 4, 2013 (date of inception) to March 31, 2013**

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$0 in professional fees for accounting, audit, and legal services relating to the Company's S-1 registration process, \$0 for management fees to the President and Director of the Company, and \$2,425 of general and administrative costs relating to general operating costs incurred by the Company.

As at March 31, 2013, the Company had a deficit accumulated during the development stage of \$2,425.

For the three months ended September 30, 2013 and for the period from February 4, 2013 (date of inception) to September 30, 2013

For the three months ended September 30, 2013, and for the period from February 4, 2013 (date of inception) to September 30, 2013, the Company incurred \$500 and \$2,172 of operating expenses, respectively.

For the three months ended September 30, 2013, the expenses were comprised of \$500 in professional fees for accounting services, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the expenses were comprised of \$2,046 in legal and accounting fees, \$126 in general and administrative expenses, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

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Our ability to generate future revenues and become profitable will depend on a number of factors including, among several others, the structure of our proposed business model, our ability to acquire clients and users, and the technological strength of our proposed website platform. Within our proposed business model, we intend to offer 90% of our revenues to the user. This business model may limit our ability to generate substantial revenues to cover our operating expenses and may prevent our Company from operating profitably. Additionally, our revenues and profits will be affected by the number of clients and agents that will use our proposed website as well as the technological strength and adaptability of our proposed website platform. If we are unable to acquire a large agent and client base or develop and maintain a strong website platform, our business will fail. Further, there are several factors which are beyond our control that will affect our future revenues and profits including general economic conditions, competition, and market acceptance of our future website platform. Due to the foregoing factors, we cannot predict with any degree of certainty when we will begin to generate revenues or become profitable. However, as described above under the section entitled “*Significant Milestones*,” our target time frame to begin to generate revenues is three to four months from the completion of this Offering.

LIQUIDITY AND CAPITAL RESOURCESMarch 31, 2013

As at March 31, 2013, the Company had a cash balance of \$4,075 and total liabilities of \$1,500.

As at September 30, 2013, the Company had a cash balance of \$1,403 and total liabilities of \$1,000.

The successful implementation of our business plan is dependent upon receiving sufficient funds from this Offering and/or additional funding from the issuance of equity or debt or through obtaining a credit facility. If we require additional funding, we will seek such funds from friends, family, and business acquaintances. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Our director will need to personally finance the company or pursue loans from the bank or family and friends. Based on our current cash on hand we may be delayed or be forced to cease operations in 2-3 months. If we do not raise a minimum of \$20,000 we may not be able to successfully carry out our plan of operations, and any investor may lose their entire investment. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the “going concern” modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern.

The funds which the Company is using to cover our expenses and to develop and launch our website were raised from the President. During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

*Cashflows from Operating Activities*For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company used cash of \$925 for operating activities which were financed by proceeds received from financing activities. The cash for operating activities were used for payment of outstanding professional fees and incorporation costs relating to the start-up of the Company and the costs incurred for the S-1 registration process.

For the Six Months Ended September 30, 2013

For the six months ended September 30, 2013, the Company has used cash of \$2,672 for operating activities.

Table of Contents*Cashflows from Investing Activities*

During the period from February 4, 2013 (date of inception) to March 31, 2013, and for the six months ended September 30, 2013, the Company did not engage in any investing activities.

*Cashflows from Financing Activities**For the Period from February 4, 2013 (date of inception) to March 31, 2013*

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

For the Six Months Ended September 30, 2013 and for the Period from February 4, 2013 (date of inception) to September 30, 2013

For the six months ended September 30, 2013, the Company did not engage in any financing activities.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the Company raised \$5,000 from the sale of 5,000,000 shares of its common stock to its President, Ju Hyuk Kim.

As at September 30, 2013, the Company has a going concern assumption as the Company has only earned no revenue, has no certainty of earning revenues in the future, has an accumulated deficit of \$4,597.

The Company will require additional financing to continue operations—either from management, existing shareholders, or new shareholders through equity financing. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering. With the currently available capital resources, the Company will be able to operate for two to three months, until the Registration Statement is effective.

As of effectiveness of our registration statement of which this prospectus is a part, the Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. We will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our registration statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted; however, that filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K. After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition.

In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements, and our common stock will not be subject to the protection of the ongoing private regulations. Additionally, the Company will be subject to only limited portions of the tender offer rules, and our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our Company, and will not be subject to the short-swing profit recovery provisions of the Exchange Act. Further, more than five percent (5%) holders of classes of our equity securities will not be required to report information about their ownership positions in the securities. This means that your access to information regarding our business will be limited.

As a reporting company under the Exchange Act, we are required to comply with the internal control evaluation and certification requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting, starting with the second annual report that we file with the SEC after the consummation of this Offering. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies that we may not be able to remediate in time to meet the deadline imposed by the Sarbanes-Oxley Act for compliance with the requirements of Section 404. We will be unable to issue securities in the public markets through the use of a shelf registration statement if we are not in compliance with Section 404. Furthermore, failure to achieve and maintain an effective internal control environment could have a material adverse effect on our business and share price and could limit our ability to report our financial results accurately and timely.

Table of Contents***Critical Accounting Policies***

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the Notes to our audited financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

Since inception, we have had no changes in or disagreements with our accountants. Our audited financial statements have been included in this prospectus in reliance upon David Aronson, CPA, P.A. Independent Registered Public Accounting Firm, as experts in accounting and auditing.

DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS

The following table sets forth the names and ages of our current director(s) and executive officer(s), the principal offices and positions held by each person and the date such person became a director and/or executive officer. Our Board of Directors appoints our executive officers who serve at the pleasure of the Board. Our directors serve until the earlier occurrence of the election of his or her successor at the next meeting of shareholders, death, resignation or removal by the Board of Directors. Other than Mr. Kim, the Company has no promoters as that term is defined by Rule 405 of Regulation S-K.

<u>Name</u>	<u>Age</u>	<u>Position</u>
Ju Hyuk Kim	32	Director, Chairman, President, CEO, CFO, Secretary and Treasurer

JU HYUK KIM. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager since 2011. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Prior to his current position, Mr. Kim worked as a Building Manager for five years at SK Dormitories in Seoul. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business. Mr. Kim was appointed as sole officer and director of the Company due to his prior management and business experience.

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EXECUTIVE COMPENSATION

Summary Compensation Table. The table set forth below summarizes the annual and long-term compensation payable to our officer(s) and director(s) for the fiscal year ended March 31, 2013 for services. Our Board of Directors may adopt an incentive stock option plan for our executive officers that would result in additional compensation.

Name and Principal Position	Title	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Nonqualified Deferred Compensation Earnings (\$)	All other Compensation (\$)	Total (\$)
Ju Hyuk Kim	Chairman, CEO and President	2013	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Notes to Summary Compensation Table: There are no annuity, pension or retirement benefits proposed to be paid to our current officer and director and employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the Company or any of its subsidiaries, if any.

Outstanding Equity Awards since Inception:

Name	OPTION AWARDS				STOCK AWARDS					
	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested	Market Value of Shares or Units of Stock that have not Vested	Unearned Shares, Units or Rights that have not Vested	Equity Incentive Plan Awards: Number of Unearned Shares, Units or Rights that have not Vested	Market or Payout Value of Unearned Shares, Units or Rights that have not Vested
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	0	0	0	0	0	0	0	0	0	0

Long-Term Incentive Plans

We currently have no long-term incentive plans.

Director Compensation

None.

Table of Contents**Director Independence**

Our board of directors is currently composed of one member, Ju Hyuk Kim, who does not qualify as an independent director in accordance with the published listing requirements of the NASDAQ Global Market. The NASDAQ independence definition includes a series of objective tests, such as that the director is not, and has not been for at least three years, one of our employees and that neither the director, nor any of his family members has engaged in various types of business dealings with us. In addition, our board of directors has not made a subjective determination as to each director that no relationships exist which, in the opinion of our board of directors, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director, though such subjective determination is required by the NASDAQ rules. Had our board of directors made these determinations, our board of directors would have reviewed and discussed information provided by the directors and us with regard to each director's business and personal activities and relationships as they may relate to us and our management.

Security Holders Recommendations to Board of Directors

We welcome comments and questions from our shareholders. Shareholders can direct communications to our Chief Executive Officer, Ju Hyuk Kim, at our executive offices. However, while we appreciate all comments from shareholders, we may not be able to individually respond to all communications. We attempt to address shareholder questions and concerns in our press releases and documents filed with the SEC so that all shareholders have access to information about us at the same time. Mr. Kim collects and evaluates all shareholder communications. All communications addressed to our director and executive officer will be reviewed by Mr. Kim unless the communication is clearly frivolous.

Committees

We do not currently have an audit, compensation or nominating committee.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information at March 31, 2013, with respect to the beneficial ownership of shares of Common Stock by (i) each person known to us who owns beneficially more than 5% of the outstanding shares of Common Stock (based upon reports which have been filed and other information known to us), (ii) each of our Directors, (iii) each of our Executive Officers and (iv) all of our Executive Officers and Directors as a group. Unless otherwise indicated, each stockholder has sole voting and investment power with respect to the shares shown. As of March 31, 2013, we had 5,000,000 shares of Common Stock issued and outstanding.

<u>Title of class</u>	<u>Name and address of beneficial owner</u>	<u>Amount and Nature of Beneficial Ownership</u>	<u>Percentage of Common Stock ⁽¹⁾</u>
Common Stock	Ju Hyuk Kim [REDACTED] Seoul, South Korea	5,000,000	100%
	Total	5,000,000	100%

(1)

Under Rule 13d-3 promulgated under the Exchange Act, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares is deemed to include the amount of shares beneficially owned by such person (and only such person) by reason of these acquisition rights.

We are not aware of any arrangements that could result in a change of control.

Table of Contents**CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS**

On February 10, 2013, pursuant to the Organizational Minutes of the Company, the Company authorized the issuance of 5,000,000 shares of its Common Stock, \$0.001 par value per share, to Ju Hyuk Kim as founders' shares for \$5,000. As a result, Mr. Kim owns 100% of the issued and outstanding common shares of the Company.

Other than the foregoing, none of the following persons has any direct or indirect material interest in any transaction to which we were or are a party since the beginning of our last fiscal year, or in any proposed transaction to which we propose to be a party:

- (A) any of our director(s) or executive officer(s);
- (B) any nominee for election as one of our directors;
- (C) any person who is known by us to beneficially own, directly or indirectly, shares carrying more than 5% of the voting rights attached to our Common Stock; or
- (D) any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons named in paragraph (A), (B) or (C) above.

LEGAL MATTERS

The validity of the shares sold by us under this prospectus has not been passed upon for us by legal counsel. The Company has yet to assign a legal counsel.

EXPERTS

David A. Aronson, CPA, P.A., our independent registered public accountant, has audited our financial statements included in this prospectus and Registration Statement to the extent and for the periods set forth in their audit report. David A. Aronson, CPA, P.A. has presented its report with respect to our audited financial statements.

COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Our Articles of Incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by Nevada law and that none of our directors will be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director's duty of loyalty to the Company or its stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of the law;
- under Nevada General Corporation Law for the unlawful payment of dividends; or
- for any transaction from which the director derives an improper personal benefit.

These provisions require us to indemnify our directors and officers unless restricted by Nevada law and eliminate our rights and those of our stockholders to recover monetary damages from a director for breach of his or her fiduciary duty of care as a director except in the situations described above. The limitations summarized above, however, do not affect our ability or that of our stockholders to seek non-monetary remedies, such as an injunction or rescission, against a director for breach of his or her fiduciary duty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Table of Contents**WHERE YOU CAN FIND MORE INFORMATION**

We have filed with the SEC a Registration Statement on Form S-1 under the Securities Act, and the rules and regulations promulgated thereunder, with respect to the Common Stock offered hereby. This prospectus, which constitutes a part of the Registration Statement, does not contain all of the information set forth in the Registration Statement and the exhibits thereto. While we have summarized the material terms of all agreements and exhibits included in the scope of this Registration Statement, for further information regarding the terms and conditions of any exhibit, reference is made to such exhibits. Upon effectiveness of this prospectus, we will be subject to the reporting and other requirements of Section 15(d) of the Securities Exchange Act of 1934 and will file periodic reports with the Securities and Exchange Commission, including a Form 10-K for the period ended March 31, 2013 and periodic reports on Form 10-Q during that period. We will make available to our shareholders annual reports containing financial statements audited by our independent auditors and our quarterly reports containing unaudited financial statements for each of the first three quarters of each year; however, we will not send the annual report to our shareholders unless requested by an individual shareholder.

For further information with respect to us and the Common Stock, reference is hereby made to the Registration Statement and the exhibits thereto, which may be inspected and copied at the principal office of the SEC, 100 F Street NE, Washington, D.C. 20549, and copies of all or any part thereof may be obtained at prescribed rates from the Commission's Public Reference Section at such addresses. Also, the SEC maintains a World Wide Web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. To request such materials, please contact Mr. Ju Hyuk Kim, our President and Chief Executive Officer.

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Kismet, Inc.
(A Development Stage Company)
Financial Statements
(Expressed in US dollars)

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Directors
Kismet, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheet of Kismet, Inc., (A Development Stage Company) as of March 31, 2013, and the related statements of operations, stockholder's deficit and cash flows for the year then ended, and the period from inception (February 4, 2013) to March 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kismet, Inc. (A Development Stage Company) as of March 31, 2013, and results of its operations and its cash flows for the year then ended, and for the period from inception (February 4, 2013) to March 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered a loss from operations and is in the development stage. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ David A. Aronson, CPA, P.A.
David A. Aronson, CPA, P.A.

North Miami Beach, Florida
April 24, 2013

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Kismet, Inc.
(A Development Stage Company)
Balance Sheet
March 31, 2013

ASSETS

Current Assets:

Cash	\$ 4,075
Total current assets	<u>4,075</u>

\$ 4,075

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities

Accounts payable and accrued expenses	\$ 1,500
Total current liabilities	<u>1,500</u>

Commitments

Stockholder's Deficit:

Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000
Deficit accumulated during development stage	<u>(2,425)</u>
	<u>2,575</u>
	<u>\$ 4,075</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Operations
For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Revenue, net	\$ 0
Cost of goods sold	0
Gross income	0
Expenses:	
General and administrative expenses	2,425
Net loss	\$ (2,425)
Loss per common share - Basic and fully diluted	\$ (0.00)
Weighted average number of shares outstanding - Basic and fully diluted	5,000,000

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Kismet, Inc.
 (A Development Stage Company)
 Statement of Stockholder's Deficit
 For the Period from February 4, 2013 (Inception) to March 31, 2013

	Common Stock		Accumulated Deficit During Development Stage	Stock E
	Shares	Amount		
Issuance of common shares for cash at at \$0.001 per share	5,000,000	5,000	0	
Net loss	0	0	(2,425)	
Balance - March 31, 2013	<u>5,000,000</u>	<u>\$ 5,000</u>	<u>\$ (2,425)</u>	<u>\$</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Cash Flows
For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Cash flows from operating activities:	
Net loss	\$ (2,425)
Adjustments to reconcile net loss to net cash used by operating activities:	
Accounts payable and accrued expenses	1,500
Net cash used by operating activities	(925)
Cash flows from financing activities:	
Proceeds from issuance of common stock	5,000
Net cash provided by financing activities	5,000
Net increase in cash	4,075
Cash at beginning of period	0
Cash at end of period	\$ 4,075
Supplemental cash flow information:	
Cash paid during the period for:	
Interest	\$ 0
Income taxes	\$ 0

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(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Financial Statements
 March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of its financial instruments as of March 31, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of these financial instruments to be a reasonable estimate of their fair value due to their short-term nature.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to the taxable income. The differences are as follows:

	Income tax provision at the
	statutory rate
	Effect of operating losses

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$2,400. This loss will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at March 31, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the discharge of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss from operations as a result of its assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional financing to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement. The Company's directors have agreed, orally, to loan sufficient funds to maintain the Company's operations for the next 12 months.

The financial statements do not include any adjustments to reflect the possible future effects on the recognition and measurement of assets and liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. SUBSEQUENT EVENTS

In accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements and has determined that there are no subsequent events that require disclosure.

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Kismet, Inc.
(A Development Stage Company)
Condensed Balance Sheet
September 30, 2013 and March 31, 2013

ASSETS

	September 30, 2013	March 31, 2012
Current Assets:		
Cash	\$ 1,403	\$ 4,000
	<u>\$ 1,403</u>	<u>\$ 4,000</u>

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities		
Accounts payable and accrued expenses	\$ 1,000	1,500
Total current liabilities	<u>1,000</u>	<u>1,500</u>
Stockholder's Deficit:		
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000	5,000
Deficit accumulated during development stage	<u>(4,597)</u>	<u>(2,475)</u>
	403	2,525
	<u>1,403</u>	<u>4,075</u>

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Kismet Inc.
(A Development Stage Company)
Condensed Balance Sheet
September 30, 2013 and March 31, 213

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Three Months Ended September 30, 2013	For the Six Months Ended September 30, 2013
Revenues, net	\$ 0	\$ 0	\$ 0
Cost of goods sold	0	0	0
Gross income	<u>0</u>	<u>0</u>	<u>0</u>
Expenses:			
General and administrative expenses	4,597	500	2,172
	<u>4,597</u>	<u>500</u>	<u>2,172</u>
Net loss before other income and expenses	<u>(4,597)</u>	<u>(500)</u>	<u>(2,172)</u>
Other income and (expenses)			
Interest expense	-	-	-
Provision for income taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>\$ (4,597)</u>	<u>\$ (500)</u>	<u>\$ (2,172)</u>
Basic and diluted loss per share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Basic and diluted weighted average number of shares outstanding	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>

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Kismet, Inc.
(A Development Stage Company)
Statement of Stockholders' Equity
For the Period from February 4, 2013 (Inception) to September 30, 2013

	Common Stock		Preferred Class A		Additional Paid in Capital	Accumulated Deficit During Development Stage	Total Stockholders' Equity
	Shares	Amount	Shares	Amount			
Issuance of common shares for cash at at \$0.001 per share	-	\$ -	-	\$ -	-	\$ -	-
	5,000,000	5,000	-	-	-	-	5,000
Net loss	-	-	-	-	-	(2,425)	(2,425)
Balance - March 31, 2013	5,000,000	5,000	-	-	-	(2,425)	2,575
Net loss	-	-	-	-	-	(2,172)	(2,172)
Balance - September 30, 2013	5,000,000	\$ 5,000	-	\$ -	\$ -	(4,597)	\$ 403

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Kismet, Inc.
(A Development Stage Company)
Condensed Statements of Cash Flows
For the Six Months Ended September 30, 2013 and for the Period
From February 4, 2013 (Inception) to September 30, 2013

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Six Months Ended September 30, 2013
Cash flows from operating activities:		
Net loss	\$ (4,597)	\$ (2,172)
Adjustments to reconcile net loss to net cash used by operating activities:		
Accounts payable and accrued expenses	1,000	(500)
Net cash used by operating activities	<u>(3,597)</u>	<u>(2,672)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock	5,000	0
Net cash provided by financing activities	<u>5,000</u>	<u>0</u>
Net increase/(decrease) in cash	1,403	(2,672)
Cash at beginning of period	-	4,075
Cash at end of period	<u>\$ 1,403</u>	<u>\$ 1,403</u>
Supplemental cash flow information:		
Cash paid during the period for:		
Interest	\$ 0	\$ 0
Income taxes	<u>\$ 0</u>	<u>\$ 0</u>

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at September 30, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2013.

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Condensed Financial Statement
 September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of all financial instruments included on its balance sheet as of September 30, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of such amounts in the financial statements to approximate their fair value due to the short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences are as follows:

Income tax provision at federal statutory rate:	15%
Effect of operating losses (15)%	
0%	

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$4,600.00. This loss will be available to offset future taxable income. If not used, this carryforward will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at September 30, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Financial Statement
September 30, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its investment necessary to achieve its operating plan, which is long-range in nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of approximately \$4,600. In addition, the Company has no significant assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional funding in order to execute its plan of operations and to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement offering. In the event that this funding does not materialize, certain directors have agreed, orally, to loan sufficient funds to maintain the Company's operations for the next 12 months.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. Subsequent Events

In accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements. Based upon this evaluation, there are no subsequent events that require disclosure.

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PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, 20____, all dealers that effect transactions in these securities, whether or not participating in this Offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

_____, 2013

Table of Contents**PART II – INFORMATION NOT REQUIRED IN PROSPECTUS****ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.**

The following table sets forth estimated expenses expected to be incurred in connection with the issuance and distribution of the securities being registered. All such expenses will be paid by us.

Securities and Exchange Commission Registration Fee	\$	27.28
Audit Fees and Expenses	\$	9,000.00
Legal Fees and Expenses	\$	5,000.00
Transfer Agent and Registrar Fees and Expenses	\$	5,000.00
SEC Filings	\$	972.72
Miscellaneous Expenses	\$	
Total	\$	<u>20,000*</u>

* Estimate Only

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The sole officer and director of the Company is indemnified as provided by the Nevada Revised Statutes and the Bylaws of the Company. Unless specifically limited by a corporation's Articles of Incorporation, Nevada law automatically provides directors with immunity from monetary liabilities. The Company's Articles of Incorporation do not contain any such limiting language. Excepted from that immunity are:

- a. willful failure to deal fairly with the corporation or its shareholders in connection with a matter in which the director has a material conflict of interest;
- b. a violation of criminal law unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful;
- c. a transaction from which the director derived an improper personal profit; and
- d. willful misconduct.

The Articles of Incorporation provide that the Company will indemnify its officers, directors, legal representatives, and persons serving at the request of the Company as a director or officer of another corporation, or as its representative in a partnership, joint venture, trust or other enterprise to the fullest extent legally permissible under the laws of the State of Nevada against all expenses, liability and loss (including attorney's fees, judgments, fines and amounts paid or to be paid in settlement) reasonably incurred or suffered by that person as a result of that connection to the Company. This right of indemnification under the Articles is a contract right which may be enforced in any manner by such person and extends for such persons benefit to all actions undertaken on behalf of the Company.

The Bylaws of the Company provide that the Company will indemnify its directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that the Company may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the Company shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the Company, (iii) such indemnification is provided by the Company, in its sole discretion, pursuant to the powers vested in the Company under Nevada law or (iv) such indemnification is required to be made pursuant to the Bylaws.

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The Bylaws of the Company provide that no advance shall be made by the Company to an officer of the Company (except by reason of the fact that such officer is or was a director of the Company in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the Company.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES.

Set forth below is information regarding the issuance and sales of securities without registration since inception.

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

All securities sold contained a restrictive legend on the share certificate stating that the securities have not been registered under the Act and setting forth, or referring to the restrictions on transferability and sale of the securities.

ITEM 16. EXHIBITS

The following is a list of exhibits filed as part of this Registration Statement. Where so indicated by footnote, exhibits which were previously filed are incorporated herein by reference. Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Exhibit Number	Description
3.1	Articles of Incorporation of Kismet, Inc.
3.2	Bylaws of Kismet, Inc.
23.1	Auditor Consent of David Aronson CPA P.A.
5.1	Legal Consent of Dean Law Corp
4.1	Subscription Agreement of Kismet Inc.

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ITEM 17.

UNDERTAKINGS

The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to:

(a) Include any prospectus required by Section 10(a)(3) of the Securities Act;

(b) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(c) Include any additional or changed material information on the plan of distribution.

2. To, for the purpose of determining any liability under the Securities Act, treat each post-effective amendment as a new Registration Statement relating to the securities offered herein, and to treat the offering of such securities at that time to be the initial bona fide offering thereof.

3. To remove from registration, by means of a post-effective amendment, any of the securities being registered hereby that remain unsold at the termination of the offering.

4. For determining liability of the undersigned Registrant under the Securities Act to any purchaser in the initial distribution of the securities, that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;
- (b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;
- (c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and,
- (d) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Act") may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our director, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been

settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.

For the purposes of determining liability under the Securities Act for any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a Registration Statement relating to an offering, other than Registration Statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the Registration Statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a Registration Statement or prospectus that is part of the Registration Statement or made in a document incorporated or deemed incorporated by reference into the Registration Statement or prospectus that is part of the Registration Statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the Registration Statement or prospectus that was part of the Registration Statement or made in any such document immediately prior to such date of first use.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on the 5th day of November 21, 2013.

KISMET, INC.

By:	<u>/s/ Ju Hyuk Kim</u>
Name:	Ju Hyuk Kim
Title:	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ju Hyuk Kim, as his true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement on Form S-1 of Kismet, Inc., and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, grant unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitutes, may lawfully do or cause to be done by virtue hereof.

In accordance with the requirements of the Securities Act of 1933, this Registration Statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u>/s/ Ju Hyuk Kim</u> Ju Hyuk Kim	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director	November 21, 2013

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DAVID A. ARONSON, CPA, P.A.

1000 NE 176th Street
North Miami Beach, FL 33162

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our audit report dated April 24, 2013 and our review report dated November 18, 2013, in this Registration Statement on Form S-1 of Kismet, Inc. for the registration of shares of its common stock. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

David A. Aronson, CPA, P.A.
North Miami Beach, FL
November 21, 2013

September 3, 2013

Via EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D. C. 20549

Ladies and Gentlemen:

Re: Kismet Inc. (the "Company")

We have acted as special counsel for the Company for the limited purpose of rendering this opinion in connection with the filing of the Registration Statement on Form S-1 with the Securities and Exchange Commission. In our capacity as special counsel to the Company, we have examined the originals, photocopies, certified copies or other evidence of such records of the Company, certificates of officers of the Company, and other documents we have deemed relevant and necessary as a basis for the opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as certified copies or photocopies and the authenticity of the originals of such latter documents. Please be advised that, we have reached the following conclusions regarding the offering:

1. The Company is a duly and legally organized and existing Nevada State Corporation, with its registered office and principal place of business located in Las Vegas, Nevada. The Articles of Incorporation and corporate registration fees were submitted to the Nevada Secretary of State's office and filed with the office on February 4, 2013. The Company's existence and form is valid and legal pursuant to Nevada law.
2. The Company is a fully and duly incorporated Nevada corporate entity. The Company has one class of Common Stock at this time. Neither the Articles of Incorporation, Bylaws, nor amendments thereto, nor subsequent resolutions change the non-assessable characteristics of the Company's common shares of stock. The Common Stock previously issued by the Company is in legal form and in compliance with the laws of the State of Nevada, its Constitution and reported judicial decisions interpreting those laws and when such stock was issued it was duly authorized, fully paid for and non-assessable.
3. To our knowledge, the Company is not a party to any legal proceedings nor are there any judgments against the Company, nor are there any actions or suits filed or threatened against it or its officers and directors, in their capacities as such, other than as set forth in the registration statement. We know of no disputes involving the Company and the Company has no claim, actions or inquiries from any federal, state or other government agency, other than as set forth in the registration statement. We know of no claims against the Company or any reputed claims against it at this time, other than as set forth in the registration statement.
4. The Company's outstanding shares are all common shares. There are no liquidation preference rights held by any of the Shareholders upon voluntary or involuntary liquidation of the Company.
5. The directors and officers of the Company are indemnified against all costs, expenses, judgments and liabilities, including

attorney's fees, reasonably incurred by or imposed upon them or any of them in connection with or resulting from any action, suit or proceedings, civil or general, in which the officer or director is or may be made a party by reason of his being or having been such a director or officer. This indemnification is not exclusive of other rights to which such director or officer may be entitled as a matter of law.

6. The Company's Articles of Incorporation presently provide the authority to the Company to issue 75,000,000 shares of common stock, with a par value of \$0.001 per share.
7. By directors' resolution, the Company has authorized the issuance of up to 4,000,000 shares of common stock to be sold by the Company in a direct public offering.
8. Under the applicable law of the State of Nevada (including statutory, regulatory and case law), the 4,000,000 shares of common stock of the Company being registered pursuant to the Registration Statement to be sold by the Company were duly authorized by all necessary corporate action on the part of the Company and will be validly issued, fully paid and nonassessable and, when sold as contemplated in the Registration Statement, will continue to be validly issued, fully paid and nonassessable.

We consent to filing this opinion as an exhibit to the Registration statement and also consent to the reference of our name in the prospectus which forms a part of the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

Yours very truly,

/s/ Dean Law Corp.

DEAN LAW CORP.

Kismet Inc
1516 E. Tropicana Ave., Unit 155
Las Vegas, Nevada 89119

Subscription Agreement

Purchaser Information	Name _____ (the "Purchaser")
	Address _____
	City _____ Province _____
	Postal Code _____ Country _____
	Telephone Number _____ DL/SIN/Passport # _____
	Signature of Purchaser _____

Payment	Payment Method Wire Transfer <input type="checkbox"/> Check / Bank Draft / Money Order <input type="checkbox"/>
	Number of Shares Purchased _____ X \$0.001 per share = _____

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 (THE "US SECURITIES ACT") AND MAY NOT BE OFFERED OR SOLD IN THE UNITED STATES OR TO U.S. PERSONS (OTHER THAN DISTRIBUTORS) UNLESS THE SECURITIES ARE REGISTERED UNDER THE US SECURITIES ACT, OR AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE US SECURITIES ACT IS AVAILABLE. HEDGING TRANSACTIONS INVOLVING THESE SECURITIES MAY NOT BE CONDUCTED UNLESS IN COMPLIANCE WITH THE US SECURITIES ACT.

The foregoing Subscription is accepted for and on behalf of Kismet Inc.:

By: _____ Ju Hyuk Kim, President	Date: _____
-------------------------------------	-------------

1.0 Purchase and Sale of Shares

1.1 The Purchaser subscribes for and agrees to purchase common shares of Kismet Inc., a Nevada corporation (the "Issuer") in the amount set out above (the "Shares"), to be recorded in the name of the Purchaser at the address set

out above.

2.0 Representations, Warranties and Acknowledgements of the Purchaser

- 2.1 No oral representations or oral information furnished to the Purchaser, or relied upon by the Purchaser, in connection with the Purchaser's purchase of the Shares, were in any way inconsistent with the written material provided by the Issuer.
- 2.2 The Purchaser acknowledges that no information furnished by the Issuer constitutes investment, accounting, legal or tax advice. The Purchaser is relying solely upon itself and its professional advisors, if any, for such advice.
- 2.3 The representations, warranties and acknowledgements of the Purchaser contained in this Section will survive the Closing (as defined below).
- 2.4 The Purchaser certifies that:
- (a) the Purchaser is not a U.S. person and is not acquiring the securities for the account or benefit of any U.S. person; or
 - (b) the Purchaser is a U.S. person who purchased securities in a transaction that did not require registration under the U.S. Securities Act.
- 2.5 The Purchaser agrees not to engage in hedging transactions with regard to the Shares unless in compliance with the US Securities Act.

3.0 Representations, Warranties and Acknowledgements of the Issuer

The Issuer acknowledges, represents and warrants as of the date of this Agreement that the Shares, when issued, will be fully paid and non-assessable shares of the Issuer and will be issued free and clear of all liens, charges and encumbrances of any kind whatsoever, subject only to the re-sale restrictions under applicable securities laws.

4.0 Restriction of Securities and Disposition

4.1 **No registration.** The Purchaser acknowledges and understands that the Shares have not been registered under the US Securities Act or any other securities laws, are not qualified for resale in the U.S., and that the Shares must be held indefinitely unless subsequently registered under the US Securities Act or an exemption from such registration is available.

The Issuer shall refuse to register any transfer of the Shares not made in accordance with the provisions of Regulation S of the US Securities Act pursuant to registration under the US Securities Act, or pursuant to an available exemption from registration.

4.2 **Legending of the Shares.** The Purchaser also acknowledges and understands that the certificates representing the Shares will be stamped with the following legend (or substantially equivalent language) restricting transfer in the following manner:

"The transfer of the securities represented by this certificate is prohibited except in accordance with the provisions of Regulation S promulgated under the United States Securities Act of 1933, as amended (the "Act"), pursuant to registration under the Act or pursuant to an available exemption from registration. In addition, hedging transactions involving such securities may not

be conducted unless in compliance with the Act.”

The Purchaser hereby consents to the Issuer making a notation on its records or giving instructions to any transfer agent of the Shares in order to implement the restrictions on transfer described in this Agreement.

5.0 Closing

- 5.1 The Issuer will confirm whether or not the Agreement is acceptable, whereupon the Issuer will deliver to the Purchaser a signed copy of this Agreement (the “Closing”), and within one year shall deliver a certificate representing the Shares, registered in the name of the Purchaser.

6.0 Withdrawal of Subscription

- 6.1 The Purchaser has a two day cancellation right and can cancel this Agreement by sending notice to the Issuer by midnight on the second business day after the Purchaser signs this Agreement.

7.0 Miscellaneous

- 7.1 Except as expressly provided in this Agreement, this Agreement contains the entire agreement between the parties with respect to the Shares and there are no other terms, conditions, representations or warranties whether expressed, implied, or written by statute, by common law, by the Issuer, by the Purchaser or by anyone else.

[END OF SUBSCRIPTION AGREEMENT]



UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION

ATTESTATION

I HEREBY ATTEST

that:

Attached is a copy of Amendment No. 2 to Form S-1, registration statement, received in this Commission on December 13, 2013, under the name of Kismet Inc., File No. 333-188928, pursuant to the provisions of the Securities Act of 1933.

on file in this Commission

05/05/2015

Date

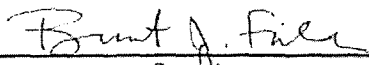
LARRY
MILLS

Digitally signed by LARRY MILLS
DN: c=US, o=U.S. Government, ou=Securities
and Exchange Commission, cn=LARRY
MILLS,
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Date: 2015.05.05 12:43:28 -04'00'

Larry Mills, Management and Program Analyst

It is hereby certified that the Secretary of the U.S. Securities and Exchange Commission, Washington, DC, which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Secretary, Assistant Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or anyone of them, are authorized to execute the above attestation.

For the Commission


Secretary

1

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-1
Amendment No. 2

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

KISMET INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7370
(Primary Standard Industrial
Classification Code Number)

99-03855681
(I.R.S. Employer Identification
Number)

1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Michael [REDACTED]
[REDACTED]
Las Vegas, NV 89129
1(888) 681-9777
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

From time to time after the effective date of this Registration Statement.
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer

<input type="checkbox"/>
<input checked="" type="checkbox"/> (Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company

<input type="checkbox"/>
<input checked="" type="checkbox"/>

Table of ContentsCALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Share	Maximum Aggregate Offering Price (1)	Amount of Registration Fee (1)
Common Stock, \$0.001 par value per share	4,000,000	\$0.05	\$200,000	\$27.28

(1)

Estimated solely for the purpose of calculating the registration fee under Rule 457(a) and (o) of the Securities Act.

The Registrant hereby amends this Registration Statement (the "Registration Statement") on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Subject to completion, dated _____, 2013

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the Registration Statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where an offer or sale is not permitted.

PRELIMINARY PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

This is the initial offering of Common Stock of Kismet, Inc. We are offering for sale a total of 4,000,000 shares of Common Stock at a fixed price of \$0.05 per share for the duration of this Offering (the "Offering"). There is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares. The Offering is being conducted on a self-underwritten, best efforts basis, which means our President and Chief Executive Officer, Ju Hyuk Kim, will attempt to sell the shares directly to friends, family members and business acquaintances. Mr. Kim will not receive commission or any other remuneration for such sales. In offering the securities on our behalf, Mr. Kim will rely on the safe harbor from broker-dealer registration set out in Rule 3a4-1 under the Securities and Exchange Act of 1934.

The shares will be offered for sale at a fixed price of \$0.05 per share for a period of one hundred and eighty (180) days from the effective date of this prospectus, unless extended by our Board of Directors for an additional ninety (90) days. If all of the shares offered by us are purchased, the gross proceeds to us will be \$200,000. However, since the Offering is being conducted on a "best-efforts" basis, there is no minimum number of shares that must be sold, meaning the Company shall retain any proceeds from the sale of the shares sold hereunder. Accordingly, all funds raised hereunder will become immediately available to the Company and will be used in accordance with the Company's intended "Use of Proceeds" as set forth herein, investors are advised that they will not be entitled to a refund and could lose their entire investment.

	Offering Price to the Public Per Share	Commissions	Net Proceeds to Company After Offering Expenses (20% of Shares Sold)	Net Proceeds to Company After Offering Expenses (50% of Shares Sold)	Net Proceeds to Company After Offering Expenses (75% of Shares Sold)	Net Proceeds to Company After Offering Expenses (100% of Shares Sold)
Common Stock	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000
Total	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000

Kismet, Inc. is a development stage company and currently has no operations and as such we are considered a "shell company" as that term is defined under Rule 405 of the Securities Act of 1933. Accordingly, the securities sold in this Offering can only be resold through registration under the Securities Act of 1933, Section 4(1), if available, for non-affiliates, or by meeting the conditions of Rule 144(i). Any investment in the shares offered herein involves a high degree of risk. You should only purchase shares if you can afford a loss of your investment.

Our independent registered public accountant has issued an audit opinion for Kismet, Inc., which includes a statement expressing substantial doubt as to our ability to continue as a going concern. Accordingly, any investment in the shares offered hereby involves a high degree of risk and you should only purchase shares if you can afford a loss of your entire investment.

There currently is no market for our securities and a public market may never develop, or, if any market does develop, it may not be sustained. Our Common Stock is not traded on any exchange or on the over-the-counter market. There can be no assurance that our Common Stock will ever be quoted on a stock exchange or a quotation service or that any market for our stock will develop.

While the Company believes that the net proceeds from the sale of all Shares in this Offering will enable the Company to meet its business plans and enable it to operate as a going concern, there can be no assurance that all these

goals can be achieved. Moreover if less than all of the Shares are sold, management will be required to adjust its plans and allocate proceeds in a manner which, in its sole discretion, will be in the best interest of the Company. It is highly likely that if not all of the Shares are sold there will be a need for additional financing in the future, without which the ability of the Company to operate as a going concern may be jeopardized. No assurance whatsoever can be given or is made that such additional financing, if and when needed, will be available or that it can be obtained on terms favorable to the Company. Accordingly you may be investing in a company that does not have adequate funds to conduct its operations. If that happens, you will suffer a loss of your investment.

THE PURCHASE OF THE SECURITIES OFFERED THROUGH THIS PROSPECTUS INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD CAREFULLY READ THIS ENTIRE PROSPECTUS, INCLUDING THE SECTION ENTITLED "RISK FACTORS" BEGINNING ON PAGE 9 HEREOF BEFORE BUYING ANY SHARES OF KISMET, INC.'S COMMON STOCK.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Date of this prospectus is _____, 2013

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You should rely only on the information contained or incorporated by reference to this prospectus in deciding whether to purchase our Common Stock. We have not authorized anyone to provide you with information different from that contained in this prospectus. Under no circumstances should the delivery to you of this prospectus or any sale made pursuant to this prospectus create any implication that the information contained in this prospectus is correct as of any time after the date of this prospectus. To the extent that any facts or events arising after the date of this prospectus, individually or in the aggregate, represent a fundamental change in the information presented in this prospectus, this prospectus will be updated to the extent required by law.

Table of Contents**PROSPECTUS SUMMARY**

The following summary highlights material information contained in this prospectus. This summary does not contain all of the information you should consider before investing in the securities. Before making an investment decision, you should read the entire prospectus carefully, including the risk factors section, the financial statements and the notes to the financial statements. You should also review the other available information referred to in the section entitled "Where You Can Find More Information" in this prospectus and any amendment or supplement hereto.

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at, www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models, where users do small tasks for which computers lack aptitude for small amounts of money. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Although we were only recently incorporated and have not yet commenced business operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's unsteady financial climate. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered hereunder; however, we believe that investors in today's markets demand full transparency and by our registering this Offering and becoming a reporting company, we will be able to meet this demand.

Currently, we are not a fully reporting company, and there is no public trading market for our Common Stock and no such market may ever develop, which may limit the Company's ability to raise funds through equity financings or to use its shares as consideration. However, management believes that the Company will be able to meet all requirements to be quoted on the OTC Bulletin Board including being current in all required filings with the Securities and Exchange Commission ("SEC") following the declared effectiveness of this Offering. Further, even though the Company's Common Stock will likely be considered a penny stock, becoming a reporting company will provide us with enhanced visibility and give us a greater opportunity to provide liquidity to our shareholders.

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Further, our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

We are currently a development stage company and to date we have recorded no revenue. Accordingly, our independent registered public accountants have issued a comment regarding our ability to continue as a going concern (please refer to the footnotes to the financial statements). Until such time that we are able to establish a consistent flow of revenues from our operations which is sufficient to sustain our operating needs, management intends to rely primarily upon debt financing to supplement cash flows, if any, generated by our products and services. We will seek out such financings as necessary to allow the Company to continue to grow our business operations and to cover such costs, excluding professional fees, associated with being a reporting Company with the SEC, although we will not be a fully reporting company. We estimate such costs to be approximately \$ 4 0,000 for 12 months following this Offering. The Company has included such costs to become a publicly reporting company in its targeted expenses for working capital expenses and intends to seek out reasonable loans from friends, family and business acquaintances if it becomes necessary. At this point we have been funded by our sole officer and director, and have not received any firm commitments or indications from any family, friends or business acquaintances regarding any potential investment in the Company.

Our current cash and working capital is not sufficient to cover our current estimated expenses of \$40,000, which include those fees associated with obtaining a Notice of Effectiveness from the SEC for this Registration Statement. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. We hope that we will be able to complete this Offering within the coming months. We anticipate fully launching our business operations approximately three to four months after the completion of this Offering. We believe that the maximum amount of funds generated from the Offering will provide us with enough proceeds to fund our plan of operations for up to twelve months after the completion of this Offering. If we raise \$ 4 0,000 or less from this Offering, we will have to seek out additional capital from alternate sources to execute our business plan. This amount will allow us to cover our offering expenses and to develop and launch our website. Currently the Company does not have any outstanding financial obligations. We do not currently have any arrangements for obtaining additional financing and there is no assurance that any additional financing will be available or, if available, on terms that will be acceptable to us. We will seek such funds from friends, family, and business acquaintances; however, we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company and cannot predict when such funding may be available to us. Failure to raise additional financing will cause us to go out of business.

As we are a start-up company, it is unclear how much revenue our operations will generate; however, it is our hope that our revenues will exceed our costs. Our potential to generate revenue can be affected by the strength of our proposed website platform, our marketing and advertising strategies, the number of employees and consultants we will retain, and several other factors. These factors are directly related to the amount of proceeds we receive from this Offering, as the greater amount of proceeds we receive, the greater amount of capital we can use towards our business operations (see "Use of Proceeds" chart).

Neither the Company, Mr. Kim, nor any other affiliated or unaffiliated entity of the Company or Company promoters has any plans to use the Company as a vehicle for a private company to become a reporting company once Kismet, Inc. becomes a reporting company, though not a fully reporting company. Additionally, we do not believe that the Company is a blank check company as defined in Section a(2) of Rule 419 under the Securities Act of 1933, as amended, because the Company has a specific business plan and has no plans or intentions to engage in a merger or acquisition with an unidentified company, companies, entity or person.

We are an Emerging Growth Company as defined in the Jumpstart Our Business Startups Act.

We shall continue to be deemed an emerging growth company until the earliest of:

(A) the last day of the fiscal year of the issuer during which it had total annual gross revenues of \$1,000,000,000 (as such amount is indexed for inflation every 5 years by the Commission to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics, setting the threshold to the nearest 1,000,000) or more;

(B) the last day of the fiscal year of the issuer following the fifth anniversary of the date of the first sale of common equity securities of the issuer pursuant to an effective registration statement under this title;

(C) the date on which such issuer has, during the previous 3-year period, issued more than \$1,000,000,000 in non-convertible debt; or

(D) the date on which such issuer is deemed to be a 'large accelerated filer', as defined in section 240.12b-2 of title 17, Code of Federal Regulations, or any successor thereto.

As an emerging growth company we are exempt from Section 404(b) of Sarbanes Oxley. Section 404(a) requires Issuers to publish information in their annual reports concerning the scope and adequacy of the internal control structure and procedures for financial reporting. This statement shall also assess the effectiveness of such internal controls and procedures.

Section 404(b) requires that the registered accounting firm shall, in the same report, attest to and report on the assessment on the effectiveness of the internal control structure and procedures for financial reporting.

As an emerging growth company we are exempt from Section 14A and B of the Securities Exchange Act of 1934 which require the shareholder approval of executive compensation and golden parachutes.

We have irrevocably opted out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the Act.

For a further discussion of our Company, plan of operations, growth strategy and marketing strategy see the below section entitled "Description of Business".

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As an emerging growth company, we are entitled to the following exemptions from, and modifications of, the disclosure, accounting, auditing and other requirements that would otherwise apply.

Reduced Financial Statement and MD&A Disclosure: Emerging growth companies are required to provide only two years of audited financial statements (instead of three) plus unaudited interim financial statements. If an emerging growth company is required to include separate financial statements for an acquired business, the maximum time period for which such separate financial statements must be provided is also two years, regardless of the significance of the acquisition under Regulation S-X. In addition, an emerging growth company need not present selected financial data in the Form S-1 or other registration statements or Exchange Act reports for any period prior to the earliest audited period present in its registration statement. Similarly, MD&A must cover only the fiscal period presented in the required financial statements. Over time, a third year of audited financial statements (and corresponding MD&A) and up to five years of selected financial data will be required in other registration statements and Exchange Act reports filed by the emerging growth company.

Delayed Application of New Accounting Standards: Emerging growth companies are not subject to any accounting standards that are adopted or revised on or after April 5, 2012, unless and until these standards are required to be applied to non-public companies (companies that are not subject to the reporting requirements of the Exchange Act and have not filed a pending registration statement under the Securities Act), although emerging growth companies may elect to be subject to such accounting standards at the time they become applicable to public companies. This election must be made on an "all or nothing" basis and is irrevocable.

Exemption from New PCAOB Audit Requirements: Emerging growth companies are exempt from any future mandatory audit firm rotation requirement and any rules requiring that auditors supplement their audit reports with additional information about the audit or financial statements of the company (a so-called auditor discussion and analysis) that the PCAOB might adopt. Any other new auditing standards adopted by the PCAOB will not apply to audits of emerging growth companies unless the SEC determines that application of the new rules to audits of emerging growth companies is necessary or appropriate in the public interest, after considering the protection of investors and whether the action will promote efficiency, competition, and capital formation.

Reduced Executive Compensation Disclosures: An emerging growth company is allowed to provide the "scaled" executive compensation disclosures previously available only to smaller reporting companies. As a result, an emerging growth company need not provide CD&A; compensation information is required only for three named executive officers (including the CEO); only three of the seven compensation tables otherwise required must be provided; the Summary Compensation Table is only required to cover two years (as opposed to three); and narrative disclosure of compensation policies and practices as they relate to risk management is not required.

Expansion of Permitted Investor Communications: Emerging growth companies and their agents have more freedom to communicate with potential investors that are "qualified institutional buyers" (as defined by Rule 144A) or institutions that are "accredited investors" (as defined by Regulation D), both before and after the filing of a registration statement or other securities offering (including during the quiet period).

Confidential Submission of Registration Statements: An emerging growth company is permitted to submit a draft Form S-1 (and amendments to the Form S-1) to the SEC for confidential review instead of filing it publicly. A Form S-1 that is confidentially submitted must be substantially complete, including all required financial statements, signed audit reports covering the audited financial statements presented in the Form S-1, and exhibits, but need not be signed by the company or its directors or principal officers, include consents from auditors or other experts, or be accompanied by the registration fee. Required signatures, consents, and the registration fee are provided upon the first public filing. The SEC review process for a confidential submission is generally the same as for a public filing. Confidential submissions are exempt from Freedom of Information Act requests, but the initial submission and all amendments must be filed publicly no later than twenty-one days before the road show commences (or twenty-one days before effective of the Form S-1, if there is no road show). This twenty-one day period is intended to give the market sufficient time to digest the Form S-1 before marketing of the offering commences.

Relaxation of Research Analyst Restrictions: Research analysts have greater ability to communicate with investors and with the management of an emerging growth company in connection with the company registration statement. Research analysts are permitted to attend meetings with the company's management at which other broker-dealer personnel, including investment bankers participating in the registration statement, are present, and are also able to attend investor meetings arranged by investment bankers. In addition, brokers-dealers, including underwriters participating in the registration statement, may public research reports and make public appearances regarding the company both prior to and after the filing of a registration statement for an offering of common equity securities, during any prescribed post-offering blackout period, and during any blackout period prior to or after the expiration, termination, or waiver of an lockup period. However, most major investment banks remain constrained by the global settlement.

Exemption from Internal Controls Audit Attestation: Emerging growth companies are exempt from the requirement under section 404(b) of the Sarbanes-Oxley Act that an independent registered public accounting firm audit and report on the effectiveness of a company's internal control over financial reporting (ICFR). However, emerging growth companies are not exempt from the requirement to maintain an effective system of ICFR and to provide an annual management report on the ICFR and a quarterly ICFR certification from the CEO and CFO.

Exemption from Say-on-Pay, Say-on-Frequency, and Say-on-Parachute Requirements: Emerging growth companies are exempt from the requirements mandated by the Dodd-Frank Act that companies seek stockholder approval of an advisory vote on their executive compensation arrangements, including golden parachute compensation.

Exemption from Additional Compensation Disclosures: Emerging growth companies are exempt from the Dodd-Frank Act requirements, which remain subject to SEC rulemaking, to include disclosures about the relationship between executive compensation and financial performance and the ratio between CEO compensation and median employee compensation.

Table of Contents**SUMMARY OF THIS OFFERING**

The Issuer	Kismet, Inc.
Securities being offered	Up to 4,000,000 shares of Common Stock, our Common Stock is described in further detail in the section of this prospectus titled "DESCRIPTION OF SECURITIES – Common Stock."
Offering Type	The Offering is being conducted on a self-underwritten, best efforts basis, there is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares.
Per Share Price	\$0.05
No Revocation	You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.
No Public Market	There is no public market for our Common Stock. We cannot give any assurance that the shares being offered will have a market value, or that they can be resold at the offered price if and when an active secondary market might develop, or that a public market for our securities may be sustained even if developed. The absence of a public market for our stock will make it difficult to sell your shares. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered We intend to apply to the OTCBB, through a market maker that is a licensed broker dealer, to allow the trading of our Common Stock upon our becoming a reporting entity under the Securities Exchange Act of 1934, though not a fully-reporting company.
Duration of Offering	The shares are offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days.
Number of Shares Outstanding Before the Offering	There are 5,000,000 shares of Common Stock issued and outstanding as of the date of this prospectus, held solely by our Chairman, President, Chief Executive Officer, and Secretary, Ju Hyuk Kim.
Registration Costs	We estimate our total costs relating to the registration herein shall be approximately \$20,000.00.
Net Proceeds to the Company	The Company is offering 4,000,000 shares of Common Stock, \$0.001 par value at an offering price of \$0.05 per Share for net proceeds to the Company at \$200,000. The full subscription price will be payable at the time of subscription and any such funds received from subscribers in this Offering will be released to the Company when subscriptions are received and accepted.
Use of Proceeds	We will use the proceeds to pay administrative and professional expenses and implement our business development and growth strategies.
Risk Factors	An investment in our Common Stock involves a high degree of risk. You should carefully consider the risk factors set forth under the "Risk Factors" section herein and the other information contained in this prospectus before making an investment decision regarding our Common Stock.

Table of Contents**RISK FACTORS**

An investment in our Common Stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this prospectus before investing in our Common Stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Currently, shares of our Common Stock are not publicly traded. In the event that shares of our Common Stock become publicly traded, the trading price of our Common Stock could decline due to any of these risks, and you may lose all or part of your investment. In the event our Common Stock fails to become publicly traded you may lose all or part of your investment.

RISKS RELATED TO THE OFFERING

As there is no minimum for our Offering, if only a few persons purchase shares, they will lose their investment without the Company being able to make a significant attempt to implement its business plan.

Since there is no minimum amount of shares that must be sold directly by the Company under this Offering, if a limited number of shares are sold, we may not have enough capital to fully implement our plan of operations. If we are able to sell only 10% of the offered shares, the proceeds would be just enough to cover our anticipated offering expenses of approximately \$20,000. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern. If we fail to raise sufficient capital, we would expect to have insufficient funds for our ongoing operating expenses. Any significant lack of funds will curtail the growth of our business and may cause our business to fail. If our business fails, investors will lose their entire investment.

We are a development stage company with a limited operating history and may never be able to carry out our plan of operations or achieve any significant revenues or profitability. At this stage of our business, even with our good faith efforts, potential investors have a high probability of losing their entire investment.

We are subject to all of the risks inherent in the establishment of a new business enterprise, and we have not generated any revenues to date. Any profitability in the future from our business will be dependent upon the successful development, marketing and sales of our proposed website platform and future products, which are subject to numerous industry-related risk factors as set forth herein. Accordingly, we may not be able to successfully carry out our plan of operations and any investor may lose their entire investment.

We are deemed a "shell company" and as such we are subject to additional reporting and disclosure requirements that may affect our short-term prospects to implement our business plan and could result in a loss of your entire investment.

The Securities and Exchange Commission ("SEC") adopted Rule 405 of the Securities Act and Exchange Act Rule 12b-2 which defines a shell company as a registrant that has no or nominal operations, and either (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents and nominal other assets. The rules prohibit shell companies from using a Form S-8 to register securities pursuant to employee compensation plans. However, the rules do not prevent us from registering securities pursuant to registration statements. Additionally, the rule regarding Form 8-K requires shell companies to provide more detailed disclosure upon completion of a transaction that causes it to cease being a shell company including information required pursuant to Regulation S-K, information required in a registration statement on Form 10, and certain financial information. In order to assist the SEC in the identification of shell companies, we are also required to check a box on Form 10-Q and Form 10-K indicating that we are a shell company. To the extent that we are subject to additional reporting and disclosure requirements because we are a shell company, we may be delayed in executing any mergers or acquiring other assets that would cause us to cease being a shell company.

Shares of our Common Stock that have not been registered under the Securities Act of 1933, as amended, regardless of whether such shares are restricted or unrestricted, are subject to resale restrictions imposed by Rule 144, including those set forth in Rule 144(i) which apply to a "shell company." In addition, any shares of our Common Stock that are held by affiliates, including any received in a registered offering, will be subject to the resale restrictions of Rule 144(i).

Pursuant to Rule 144 of the Securities Act of 1933, as amended ("Rule 144"), a "shell company" is defined as a company that has no or nominal operations; and, either no or nominal assets; assets consisting solely of cash and cash equivalents; or assets consisting of any amount of cash and cash equivalents and nominal other assets. As such, we are a "shell company" pursuant to Rule 144, and as such, sales of our securities pursuant to Rule 144 are not able to be made until 1) we have ceased to be a "shell company"; 2) we are subject to Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended; 3) have filed all of our required periodic reports for at least the previous one year period prior to any sale pursuant to Rule 144; and 4) a period of at least twelve months has elapsed from the date "Form 10 information" has been filed with the Commission reflecting the Company's status as a non-"shell company." If less than 12 months has elapsed since the Company ceases being a "shell company", then only registered securities can be sold pursuant to Rule 144.

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Therefore, any restricted securities we sell in the future or issue to consultants or employees, in consideration for services rendered or for any other purpose, will have no liquidity until and unless such securities are registered with the Commission and/or until a year after we cease to be a "shell company" and have complied with the other requirements of Rule 144, as described above. As a result, it may be harder for us to fund our operations and pay consultants with our securities instead of cash. Furthermore, it will be harder for us to raise funding through the sale of debt or equity securities unless we agree to register such securities with the Commission, which could cause us to expend additional resources in the future. Our status as a "shell company" could prevent us from raising additional funds, engaging consultants, and using our securities to pay for any acquisitions (although none are currently planned), which could cause the value of our securities, if any, to decline in value or become worthless. Lastly, any shares held by affiliates, including shares received in any registered offering, will be subject to the resale restrictions of Rule 144(i).

We are selling this Offering without an underwriter and may be unable to sell any shares.

This Offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares. We intend to sell our shares through our President and Chief Executive Officer, who will receive no commissions or other remuneration from any sales made hereunder. He will offer the shares to friends, family members, and business associates; however, there is no guarantee that he will be able to sell any of the shares. Unless he is successful in selling all of the shares and we receive the maximum amount of proceeds from this Offering, we may have to seek alternative financing to implement our plan of operations.

We may not be able to further implement our business strategy unless sufficient funds are raised in this Offering. Our inability to raise additional funds could cause investors to lose their investment. Additionally, we may have to seek additional capital through the sale of additional shares or other equity securities which would result in additional dilution to our stockholders.

We may not realize sufficient proceeds from this Offering to further business development, or to provide adequate cash flow for planned business activities. At March 31, 2013 we had cash on hand of \$4,075 and accumulated a deficit of \$2,425. We have not generated any revenue from our operations to date. At this rate, we expect that we will not be able to continue operations without obtaining additional funding or beginning to generate revenue. Accordingly, we anticipate that additional funding will be needed for general administrative expenses, business development, marketing costs and support materials.

We do not currently have any arrangements for financing and our obtaining additional financing will be subject to a number of factors, including general market conditions, investor acceptance of our plan of operations and initial results from our business operations. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. Failure to raise additional financing will cause us to go out of business. If this happens, you could lose all or part of your investment. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering.

If our resources are insufficient to satisfy our cash requirements, we may seek to sell additional equity or debt securities or obtain a credit facility. The sale of additional equity securities could result in additional dilution to our stockholders. The incurrence of indebtedness would result in increased debt service obligations and could result in operating and financing covenants that would restrict our operations. We cannot assure you that financing will be available in amounts or on terms acceptable to us, if at all.

Because Ju Hyuk Kim currently owns 100% of our outstanding Common Stock, investors may find that corporate decisions influenced by Mr. Kim are inconsistent with the best interests of other stockholders.

Mr. Kim, our sole officer and director, currently owns 100% of the outstanding shares of our Common Stock, and, upon completion of this Offering, would own 55.55% of our outstanding Common Stock if the maximum number of shares are sold. Accordingly, Mr. Kim will have a significant influence in determining the outcome of all corporate transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets, and

also the power to prevent or cause a change in control. While we have no current plans with regard to any merger, consolidation or sale of substantially all of our assets, the interests of Mr. Kim may still differ from the interests of the other stockholders.

There is substantial doubt about our ability to continue as a going concern.

At March 31, 2013, the Company has not generated revenue, has no certainty of earning revenues in the future, and has a working capital deficit and an accumulated deficit of \$2,425 since inception. These factors, among others, raise substantial doubt about our ability to continue as a going concern. Our ability to generate future revenues will depend on a number of factors, many of which are beyond our control. These factors include general economic conditions, market acceptance of our future website platform, proposed products and competitive efforts. Due to these factors, we cannot anticipate with any degree of certainty what our revenues will be in future periods. As such, our independent registered public accountants have expressed substantial doubt about our ability to continue as a going concern. This opinion could materially limit our ability to raise additional funds by issuing new debt or equity securities or otherwise. You should consider our independent registered public accountant's comments when determining if an investment in the Company is suitable.

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You may have limited access to information regarding our business because we are a limited reporting company exempt from many regulatory requirements and our obligations to file periodic reports with the SEC could be automatically suspended under certain circumstances.

The Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. As of the effectiveness of our Registration Statement of which this prospectus is a part, we will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our Registration Statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our Registration Statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted. After this Registration Statement on Form S-1 becomes effective, we will be required to deliver periodic reports to security holders. However, we will not be required to furnish proxy statements to security holders and our directors, officers and principal beneficial owners will not be required to report their beneficial ownership of securities to the SEC pursuant to Section 16 of the Securities Exchange Act of 1934 until we have both 2,000 or more persons or 500 or more persons who are not accredited investors and greater than \$10 million in assets. This means that your access to information regarding our business will be limited.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002, as a smaller reporting company, our management will be required to provide a report on the effectiveness of our internal controls over financial reporting, beginning with our second annual report, and we will not be required to provide an auditor's attestation regarding such report. We have not assessed the effectiveness of our disclosure controls and procedures or our internal controls over financial reporting, and we expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification requirements. Additionally, investors should be aware of the risk that management may assess and render the Company's internal controls ineffective, which could have a material adverse effect on the Company's financial condition or result of operations.

Because all of our assets and our officers and directors are located outside the United States of America, it may be difficult for an investor to enforce within the United States any judgments obtained against us or any of our officers and directors.

All of our assets are located outside of the United States and we do not currently maintain a permanent place of business within the United States. In addition, our directors and officers are nationals and/or residents of countries other than the United States, and all or a substantial portion of such persons' assets are located outside the United States. As a result, it may be difficult for an investor to effect service of process or enforce within the United States any judgments obtained against us or our officers or directors, including judgments predicated upon the civil liability provisions of the securities laws of the United States or any state thereof. In addition, there is uncertainty as to whether the courts of South Korea and other jurisdictions would recognize or enforce judgments of United States courts obtained against us or our director and officer predicated upon the civil liability provisions of the securities laws of the United States or any state thereof, or be competent to hear original actions brought in South Korea or other jurisdictions against us or our director and officer predicated upon the securities laws of the United States or any state thereof.

It may not be possible for investors to effect service of process outside South Korea upon our directors named in the report that are residents of South Korea or to enforce judgments obtained against us or these persons in foreign courts predicated upon the liability provisions of foreign countries, including the civil liability provisions of the federal securities laws of the United States. Moreover, it is unlikely that a court in South Korea would award damages on the same basis as a foreign court if an action were brought in South Korea or that a South Korean court would enforce foreign judgments if it viewed the amount of damages as excessive or inconsistent with South Korean practice.

RISKS RELATED TO OUR BUSINESS

Key management personnel may leave the Company, which could adversely affect the ability of the Company to continue operations.

The Company is entirely dependent on the efforts of our CEO and President because of the time and effort that he devotes to the Company. He is in charge of overseeing all development strategies, supervising any/all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform, and the establishment of our future sales team. The loss of him, or other key personnel in the future, could have a material adverse effect on our business, financial condition and results of operations. The Company does not maintain "key person" life insurance on its officers, directors or key employees. Our success will depend on the performance of Mr. Kim and our ability to attract and motivate other key personnel.

Presently, the Company's president has other outside business activities and as such he is not devoting all of his time to the Company, which may result in periodic interruptions or business failure.

Our sole officer and director, Mr. Kim, has other outside business activities and as such, he is not devoting all of his time to the Company, which could cause our business to fail. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business.

The lack of public company experience of our sole officer and director could adversely impact our ability to comply with the reporting requirements of U.S. Securities laws.

Our sole officer and director, Mr. Ju Hyuk Kim, has no experience managing a public company which could adversely impact our ability to comply with legal, regulatory, and reporting requirements of U.S. Securities laws. Our management may not be able to implement programs and policies in an effective and timely manner to adequately respond to such legal, regulatory and reporting requirements, including the establishment and maintenance of internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, which are necessary to maintain public company status. If we were to fail to fulfill those obligations, our ability to operate as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our Company. Our ability to operate successfully may depend on our ability to attract and retain qualified personnel with appropriate experience in the management of a public company. Our ability to find and retain qualified personnel on our terms and budget may be very limited.

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The microwork website industry has experienced rapid growth over a short period of time, and it is uncertain whether this market will continue to develop or whether it can be maintained. If we are unable to successfully respond to changes in the market, our business could be harmed.

The microwork industry has grown rapidly as merchants and consumers have increasingly used the internet marketplace to find work solutions. Further, the microwork website industry is relatively new and with the success of companies like Amazon, has seen a flood of new participants seeking to enter this space. Accordingly, given the limited history, it is difficult to predict whether this market will continue to grow or whether it can be maintained. If work providers and work seekers determine that they no longer believe in the value of our proposed online microwork marketplace, we could see a substantial negative effect upon the market. Our success will depend on our ability to adjust our strategy to meet the changing market dynamics. If we are unable to do so, our business could be harmed.

If we fail to acquire clients to utilize our online microwork marketplace, our business will be significantly harmed.

We must acquire microwork providers to provide us with projects and microwork seekers in order to generate revenue and achieve profitability. We cannot assure you that any revenue that we may generate will ultimately exceed the costs involved with acquiring new projects. If our clients do not perceive our website to be of high value and quality, we may not be able to acquire or retain our clients.

We believe that many of our new clients will originate from word-of-mouth and non-paid referrals from existing clients, and therefore we must ensure that our existing clients remain satisfied and loyal to our Company in order to continue receiving those referrals. Once we establish a client base, if our efforts to satisfy our established clients are not successful, we may not be able to acquire new clients in sufficient numbers to continue to grow our business or we may be required to incur significantly higher marketing expenses in order to acquire new clients. A decline in the number of clients or client satisfaction would have an adverse effect on our business, financial condition and results of operations.

Our business model may limit our ability to generate significant revenues and to operate profitably, which could cause the Company to cease all operations.

Our business model may not be sufficiently designed to withstand competition from larger, more established microwork companies because, compared to our competitors, we will offer our staff a larger percentage of revenue generated from our business. However, we hope to set our Company apart from our competition and acquire a large client base by supporting our social mission to connect women and youth living in poverty with dignified work via the Internet. Within our business model, our outsourcing will benefit disadvantaged people in areas of severely low employment. It brings the type of digital work traditionally performed by outsourcing providers to people living in rural areas or slums. We will bring jobs to those who may not have access to secondary or tertiary education, as well as highly-educated people who live in communities with extremely high unemployment.

We cannot assure you that we will be able to manage the growth of our Company effectively.

We plan to experience growth in demand for our future microwork postings once we are able to launch our proposed website platform. We expect our number of employees, users and merchants to increase significantly once we launch our platform, and we expect our growth to continue for the foreseeable future. The growth and expansion of our business and product offerings could place significant demands on our management and our operational and financial resources. We will need to manage multiple relations with various merchants, subscribers, and website developers. To effectively manage our growth, we will need to continually implement operational plans and strategies, improve and expand our infrastructure of people and information systems, and train and manage our employee base.

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Government regulation of the Internet and e-commerce is evolving, and unfavorable changes or failure by us to comply with these regulations could substantially harm our business and results of operations.

We will be subject to general business regulations and laws as well as regulations and laws specifically governing the Internet and e-commerce, including the e-commerce marketplace that we intend to create through our website. These regulations and laws may involve taxation, tariffs, subscriber privacy, data protection, content, copyrights, distribution, electronic contracts and other communications, consumer protection, the provision of online payment services and the characteristics and quality of services. It is not clear how existing or future laws governing such issues will affect the Internet, e-commerce or our business. Failure to comply with these laws and regulations could result in substantial fines or suspension of our operations, which would substantially harm our business and financial results.

New tax treatment of companies engaged in Internet commerce may adversely affect the use of our proposed website and harm our business operations.

Due to the global nature of the Internet, it is possible that various states might attempt to regulate our transactions or levy sales, income or other taxes relating to our activities. Tax authorities at the federal, state and local levels are currently reviewing the appropriate treatment of companies engaged in Internet commerce. New or revised federal, state or local tax regulations may subject us or our subscribers to additional sales, income and other taxes. We cannot predict the effect of current attempts to impose sales, income or other taxes on commerce over the Internet. New or revised taxes and, in particular, sales taxes and similar taxes would likely increase the cost of doing business online and decrease the attractiveness of advertising and selling goods and services over the Internet. New taxes could also create significant increases in internal costs necessary to capture data, and collect and remit taxes. Any of these events could have an adverse effect on our business and results of operations.

Failure to comply with existing federal and state privacy laws and regulations, or the enactment of new privacy laws or regulations, could adversely affect our business.

A variety of federal and state laws and regulations govern the collection, use, retention, sharing and security of consumer data. The existing privacy-related laws and regulations are evolving and subject to potentially differing interpretations. In addition, various federal and state legislative and regulatory bodies may expand current or enact new laws regarding privacy matters. For example, recently there have been Congressional hearings and increased attention on the capture and use of location-based information relating to users of smartphones and other mobile devices. We intend to post privacy policies and practices concerning the collection, use and disclosure of subscriber data on our website and future products. Several Internet companies have incurred penalties for failing to abide by the representations made in their privacy policies and practices. In addition, several states have adopted legislation that requires businesses to implement and maintain reasonable security procedures and practices to protect sensitive personal information and to provide notice to consumers in the event of a security breach. Any failure, or perceived failure, by us to comply with our posted privacy policies or with any data-related consent orders, Federal Trade Commission requirements or orders or other federal or state privacy or consumer protection-related laws, regulations or industry self-regulatory principles could result in claims, proceedings or actions against us by governmental entities or others, or other liabilities, which could adversely affect our business. In addition, a failure or perceived failure to comply with industry standards or with our own privacy policies and practices could result in a loss of subscribers or merchants and adversely affect our business.

The success of our business will depend on our ability to develop a website platform capable of sustaining rapid growth and development; any significant disruption in service on our website or applications could result in a loss of users.

Users will access our projects through our proposed website. Our reputation and ability to acquire, retain and serve our users will be dependent upon the reliable performance of our website and applications and the underlying network infrastructure. As our user base and the amount of information shared on our website and applications begin to grow, we will need an increasing amount of network capacity and computing power. We intend to employ an information technology team to handle the traffic to our website and applications. The operation of these systems will be expensive and complex and could result in operational failures. In the event that our subscriber base or the amount of traffic to our website and applications grows more quickly than anticipated, we may be required to incur significant

additional costs for the repair or maintenance of our infrastructure and the hiring of additional technical personnel. Interruptions in our systems, whether due to system failures, computer viruses or physical or electronic break-ins, could affect the security or performance of our website and applications, prevent our subscribers from accessing our website or applications and as a result, significantly harm our business.

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Our Company will rely entirely on online commerce to conduct secure sales transactions over the Internet. Outdated technologies, security breaches to our systems, or problems with our Internet infrastructure could cause interruptions to our business, impact our reputation with clients and harm our operating results.

Our Company will rely entirely on online commerce to offer our proposed projects. Online commerce is rapidly evolving and a fundamental aspect of our business will be our ability to keep up with these changes. If we fail to respond to technological changes or to adequately maintain, upgrade or develop our proposed website platform and the systems used to process payment for projects that have been completed, we will not be able to keep up with the rapid growth of online commerce and our business could fail. Further, a fundamental requirement for online commerce is the secure transmission of confidential information over public networks. Our proposed website platform will store and transmit users' information, some of which may be private, and security breaches or glitches in our Internet infrastructure could expose us to a risk of loss of this information and result in potential liability and litigation. Like all websites, our website is vulnerable to computer viruses, technical failures, break-ins, phishing attacks, attempts to overload our servers with denial-of-service or other attacks and similar disruptions from unauthorized use of our computer systems, any of which could lead to interruptions, delays, or website shutdowns, causing loss of critical data or the unauthorized disclosure or use of personally identifiable or other confidential information. If we experience compromises to our security, malfunctions in our Internet infrastructure, a complete shutdown of our proposed website, or the loss or unauthorized disclosure of confidential information, our intended merchants or subscribers may lose trust and confidence in us. Any one of these factors could harm our business, prospects, financial condition and results of operations.

Our business may be subject to seasonal sales fluctuations which could result in volatility or have an adverse effect on the market price of our Common Stock.

Our business may be subject to some degree of sales seasonality. As we grow our Company, these seasonal fluctuations may become more evident. Seasonality may cause our working capital cash flow requirements to vary from quarter to quarter depending on the variability in the volume and timing of projects. These factors, among other things, make forecasting more difficult and may adversely affect our ability to manage working capital and to predict financial results accurately, which could adversely affect the market price of our Common Stock.

We will be subject to payments-related risks.

We plan to accept payments using a variety of methods, including credit cards and debit cards. As we offer new payment options to consumers, we may be subject to additional regulations, compliance requirements and fraud. For certain payment methods, including credit and debit cards, we will pay interchange and other fees, which may increase over time, raise our operating costs and lower our profitability. We will rely on third parties to provide payment processing services, including the processing of credit cards and debit cards and it could disrupt our business if these companies become unwilling or unable to provide these services to us. We will also be subject to payment card association operating rules, certification requirements and rules governing electronic funds transfers, which could change or be reinterpreted to make it difficult or impossible for us to comply. If we fail to comply with these rules or requirements, we may be subject to fines and higher transaction fees and lose our ability to accept credit and debit card payments from consumers or facilitate other types of online payments, and our business and operating results could be adversely affected.

In order to resolve any disputes that may arise between two contracting parties as to whether service was successfully completed, we will be implementing dispute resolution policies and procedures. These policies will include a process for the service provider to submit a request for review by an independent panel consisting of officers of the Company that will review, arbitrate and mediate any dispute. We recognize and understand that there may be disputes and disagreements between parties and we will do our best to resolve them. But, in the event there is no resolution, each party bears the risk of non-performance or non-payment.

RISKS RELATING TO THE COMMON STOCK

The Company's stock price may be volatile.

The market price of the Company's Common Stock is likely to be highly volatile and could fluctuate widely in

price in response to various potential factors, many of which will be beyond the Company's control, including the following:

- services by the Company or its competitors;
- additions or departures of key personnel;
- the Company's ability to execute its business plan;
- operating results that fall below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in the Company's financial results.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of the Company's Common Stock.

Because there is no public trading market for our common stock, you may not be able to resell your stock.

There is currently no public trading market for our common stock. Therefore there is no central place, such as a stock exchange or electronic trading system, to resell your shares. If you do want to resell your shares, you will have to locate a buyer and negotiate your own sale in compliance with applicable federal and state securities laws.

There is no assurance of a public market or that our common stock will ever trade on a recognized exchange or quotation system. Therefore, you may be unable to liquidate your investment in our stock.

There is no established public trading market for our common stock. Our shares are not and have not been listed or quoted on any exchange or quotation system. There can be no assurance that a market maker will agree to file the necessary documents with FINRA, which operates the OTCBB, to create such listing or quotation, nor can there be any assurance that such an application would be approved if filed, or that a regular trading market will develop or that if developed, will be sustained. In the absence of a trading market, an investor may be unable to liquidate their investment.

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As a public company, we will incur substantial expenses.

Upon declared effectiveness of this Registration Statement by the SEC, we will become subject to the information and reporting requirements of the U.S. securities laws. The U.S. securities laws require, among other things, review, audit, and public reporting of our financial results, business activities, and other matters. Recent SEC regulation, including regulation enacted as a result of the Sarbanes-Oxley Act of 2002, has also substantially increased the accounting, legal, and other costs related to becoming and remaining an SEC reporting company. If we do not have current information about our Company available to market makers, they will not be able to trade our stock. The public company costs of preparing and filing annual and quarterly reports, and other information with the SEC and furnishing audited reports to stockholders, will cause our expenses to be higher than they would be if we were privately-held. In addition, we are incurring substantial expenses in connection with the preparation of this Registration Statement. These increased costs may be material and may include the hiring of additional employees and/or the retention of additional advisors and professionals. Our failure to comply with the federal securities laws could result in private or governmental legal action against us and/or our sole officer and director, which could have a detrimental effect on our business and finances, the value of our stock, and the ability of stockholders to resell their stock.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that relate to the application of the SEC's penny stock rules in trading our securities and require that a broker/dealer have reasonable grounds for believing that the investment is suitable for that customer, prior to recommending the investment. Prior to recommending speculative, low priced securities to their non-institutional clients, broker/dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative, low priced securities will not be suitable for at least some clients. The FINRA requirements make it more difficult for broker/dealers to recommend that their clients buy our Common Stock, which may have the effect of reducing the level of trading activity and liquidity of our Common Stock. Further, many brokers charge higher transactional fees for penny stock transactions. As a result, fewer broker/dealers may be willing to make a market in our Common Stock, reducing a shareholder's ability to resell shares of our Common Stock.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002 we will be required in our second annual report as a reporting company to include in our annual report our assessment of the effectiveness of our internal control over financial reporting as of the end of fiscal 2013. We have not yet completed our assessment of the effectiveness of our internal control over financial reporting. We expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification and auditor attestation requirements.

As a smaller reporting company, we will not be required to make the effectiveness evaluations of our internal controls over financial reports until the date of our second annual report, additionally, we will not be required to obtain an auditor attestation with respect to management's conclusion about the effectiveness of internal controls over financial reporting for so long as we remain a smaller reporting company.

If a market for our Common Stock does not develop, shareholders may be unable to sell their shares.

A market for our Common Stock may never develop. We intend to contact an authorized OTC Bulletin Board market-maker for sponsorship of our securities on the OTC Bulletin Board. However, there is no guarantee that our shares will be traded on the Bulletin Board, or, if traded, a public market may not materialize. If our Common Stock is not traded on the Bulletin Board or if a public market for our Common Stock does not develop, investors may not be able to re-sell the shares of our Common Stock that they have purchased and may lose all of their investment.

The Company's Common Stock is currently deemed to be "penny stock", which makes it more difficult for investors

to sell their shares.

The Company's Common Stock is currently subject to the "penny stock" rules adopted under section 15(g) of the Exchange Act. The penny stock rules apply to companies whose common stock is not listed on the NASDAQ Stock Market or other national securities exchange and trades at less than \$5.00 per share or that have tangible net worth of less than \$5,000,000 (\$2,000,000 if the company has been operating for three or more years). These rules require, among other things, that brokers who trade penny stock to persons other than "established clients" complete certain documentation, make suitability inquiries of investors and provide investors with certain information concerning trading in the security, including a risk disclosure document and quote information under certain circumstances. Many brokers have decided not to trade penny stocks because of the requirements of the penny stock rules and, as a result, the number of broker-dealers willing to act as market makers in such securities is limited. If the Company remains subject to the penny stock rules for any significant period, it could have an adverse effect on the market, if any, for the Company's securities. If the Company's securities are subject to the penny stock rules, investors will find it more difficult to dispose of the Company's securities.

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The elimination of monetary liability against the Company's existing and future directors, officers and employees under Nevada law and the existence of indemnification rights to the Company's existing and future directors, officers and employees may result in substantial expenditures by the Company and may discourage lawsuits against the Company's directors, officers and employees.

The Company's Articles of Incorporation contain specific provisions that eliminate the liability of directors for monetary damages to the Company and the Company's stockholders; further, the Company is prepared to give such indemnification to its existing and future directors and officers to the extent provided by Nevada law. The Company may also have contractual indemnification obligations under any employment agreements it may have with its officers and directors. The foregoing indemnification obligations could result in the Company incurring substantial expenditures to cover the cost of settlement or damage awards against directors and officers, which the Company may be unable to recoup. These provisions and resultant costs may also discourage the Company from bringing a lawsuit against existing and future directors and officers for breaches of their fiduciary duties and may similarly discourage the filing of derivative litigation by the Company's stockholders against the Company's existing and future directors and officers even though such actions, if successful, might otherwise benefit the Company and its stockholders.

DETERMINATION OF OFFERING PRICE

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

USE OF PROCEEDS

This Offering is being made without the involvement of underwriters or broker-dealers. This means we will receive \$200,000 if all of the shares of Common Stock offered hereunder are purchased. However, we cannot guarantee that we will sell any or all of the shares being offered by us. The table below estimates our use of proceeds, given the varying levels of success of the Offering.

Shares Offered (% Sold)	Gross Offering Proceeds	Approximate Offering Expenses ⁽¹⁾		Total Net Offering Proceeds	Principal Uses of Net Proceeds	
800,000 shares (20%)	\$400,000			\$20,000	Website Hosting	\$1,000
					Website Developers	\$9,000
		SEC Filings	\$1,000		Website Security	\$0
		Transfer Agent	\$5,000		Marketing Materials	\$0
					Sales Representatives	\$0
		Legal & Accounting	\$14,000			
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$20,000
2,000,000 shares (50%)	\$100,000			\$80,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$20,000
		Legal & Accounting	\$14,000			
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$80,000
3,000,000 shares (75%)	\$150,000			\$130,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$50,000
					Sales Representatives	\$50,000
		Legal & Accounting	\$14,000			
						\$10,000

		TOTAL	\$20,000		Admin/Professional Fees ⁽²⁾	
					TOTAL	\$130,000
					Website Hosting	\$11,000
		SEC Filings	\$1,000		Website Developers	\$38,000
		Transfer Agent	\$5,000		Website Security	\$1,000
					Marketing Materials	\$60,000
		Legal & Accounting	\$14,000		Sales Representatives	\$60,000
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$180,000
4,000,000 shares (100%)	\$200,000			\$180,000		

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(1) Offering expenses have been rounded to \$20,000

) General Working Capital may include, but are not limited to, postage, telephone services, overnight delivery services, legal fees, accounting fees, costs to become a publicly reporting company and other general and miscellaneous operating expenses. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line item expenditures as required for ongoing operations.

Through our initial research, we have found quotes between \$9,000 and \$40,000 for the full development of our proposed website platform.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after repaying Mr. Kim for funds advanced to pay our offering expenses. We intend to allocate \$38,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations and will budget \$30,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering to launch a marketing campaign lasting eight months. For this marketing campaign, we will budget \$60,000. Further, we will use \$10,000 of our net proceeds for working capital, including administrative and professional fees.

If 75% of the offered shares are sold we will receive \$130,000, after repaying offering expenses. We will still allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations, at a salary of \$25,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering, and launch a marketing campaign lasting eight months. For this marketing we will budget \$50,000. \$10,000 of our net proceeds will be allocated as working capital for administrative and professional fees.

If 50% of the offered shares are sold we will receive \$80,000, after repaying offering expenses. In this instance, we still plan to allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform. If only 50% of the offered shares are sold, we intend to employ only one full time sales representative within our first year of operations, at a salary of \$20,000. We will hire a marketing firm during the fourth month following this Offering, to initiate a marketing campaign for just four months and will budget \$30,000 for this marketing campaign. \$10,000 of our net proceeds will be allocated towards working capital for administrative and professional fees.

If 20% of the offered shares are sold we will receive \$20,000, after repaying offering expenses. In this instance, we will allocate \$9,000 to the development of our proposed website platform, which may not be sufficient to complete development. In this instance, we will have to seek out additional capital from alternate sources to execute our plan of operations. If such funds are not available our business will likely fail and any investment would be lost.

The funds from this Offering will not be used to pay Mr. Kim for his services to the Company, whether provided prior to, during, or subsequent to the Offering. There can be no assurance that the Company will raise any funds through this Offering and if a limited amount of funds are raised, the Company will use such funds according to their best judgment in accordance with the "Use of Proceeds" chart. This discretion is not unlimited and any such change in the use of proceeds as discussed above would be restricted to a proportionate reduction in funds allocated to each specific item listed, and would not differ materially from the "Use of Proceeds" chart above. To the extent our offering proceeds do not cover any professional fees incurred by the Company, we anticipate paying for any such expenses out of any additional funding or revenues we receive.

If we require additional funding, we will seek such funds from friends, family, and business acquaintances in order to continue our operations. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Table of Contents**PLAN OF DISTRIBUTION; TERMS OF THE OFFERING**

As of the date of this prospectus, the Company has 5,000,000 shares of Common Stock issued and outstanding. The Company is registering an additional 4,000,000 shares of its Common Stock for sale at the price of \$0.05 per share. There is no arrangement to address the possible effect of the Offering on the price of the stock.

In connection with the Company's selling efforts in the Offering, Ju Hyuk Kim will not register as a broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of SEC Rule 3a4-1, promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an Offering of the issuer's securities. Mr. Kim is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. Mr. Kim will not be compensated in connection with his participation in the Offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Kim is not, nor has he been within the past 12 months, a broker or dealer, and he is not, nor has he been within the past 12 months, an associated person of a broker or dealer. At the end of the Offering, Mr. Kim will continue to primarily perform substantial duties for the Company or on its behalf otherwise than in connection with transactions in securities. Mr. Kim has not participated in another offering of securities pursuant to the Exchange Act Rule 3a4-1 in the past 12 months. Additionally, he has not and will not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on the Exchange Act Rule 3a4-1(a)(4)(i) or (iii). The safe-harbor limitations will not affect Mr. Kim's potential future capital raising efforts as Mr. Kim is not subject to any statutory disqualifications.

In order to comply with the applicable securities laws of certain states, the securities will be offered or sold in those states only if they have been registered or qualified for sale; an exemption from such registration or if qualification requirement is available and with which the Company has complied. In addition, and without limiting the foregoing, the Company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

The Company does not intend to offer securities via the prospectus prior to the date of effectiveness. As per Section 5(c) of the Securities Act of 1933, the Company shall not directly or indirectly, to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under section 77h of this title.

Penny Stock Regulation

Our Common Shares are not quoted on any stock exchange or quotation system. The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system).

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document prepared by the SEC, that:

- contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties;
- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and,
- contains such other information and is in such form (including language, type, size, and format) as the SEC

shall require by rule or regulation.

The broker-dealer also must provide the customer with the following, prior to proceeding with any transaction in a penny stock:

- bid and offer quotations for the penny stock;
- details of the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and,
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement and a signed and dated copy of a written suitability statement. These disclosure requirements will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling those securities.

Table of Contents***Offering Period and Expiration Date***

This Offering will start on the date this Registration Statement is declared effective by the SEC and continue for a period of 180 days. We may extend the offering period for an additional 90 days, unless the Offering is completed or otherwise terminated by us.

Procedures for Subscribing

Once the Registration Statement is declared effective by the SEC, if you decide to subscribe for any shares in this Offering, you must:

1. receive, review and execute and deliver a Subscription Agreement; and
2. deliver a check or certified funds to us for acceptance or rejection.

Any potential investor will have ample time to review the Subscription Agreement, along with their counsel, prior to making any final investment decision. The Company shall only deliver such Subscription Documents upon request after a potential investor has had ample opportunity to review this prospectus. Further, we will not accept any money until this Registration Statement is declared effective by the SEC.

Right to Reject Subscriptions

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions.

Acceptance of Subscriptions

Upon the Company's acceptance of a Subscription Agreement and receipt of full payment, the Company shall countersign the Subscription Agreement and issue a stock certificate along with a copy of the Subscription Agreement.

You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.

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DILUTION

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

TERMS OF SALE OF SECURITIES

We are offering a maximum of 4,000,000 of our common stock. In the event that 4,000,000 shares are not sold within 180 days, it is mandatory under Exchange Act Rules 15c2-4 and 10b-9 that all money received by us will be promptly returned to you without interest or deduction of any kind. We do intend to deposit the funds in an escrow account.

Securities will be considered sold when subscription payment is received by Mr. Ju Hyuk Kim, and the subscription agreement is accepted on behalf of Kismet, Inc. Payment to purchase securities will be accepted in the form of cash or bank drafts and/or check in conjunction with the Share Subscription Agreement which must be fully executed. Furthermore, all payments by bank draft and/or check must be deposited in the company bank account and the funds clear before a security is considered sold. Payments are to be issued in the name of Kismet, Inc. The Company (Kismet, Inc.) has not included any exhibits for the underlying documents that govern the conditions on which the proceeds will be held.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering. Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of our shares being offered.

Dilution of the value of our shares you purchase is also a result of the lower book value of our shares held by our existing stockholders.

	20%	50%	75%	100%
Total assets before offering	\$ 1,403	\$ 1,403	\$ 1,403	\$ 1,403
Total liabilities before offering	1,000	1,000	1,000	1,000
Book value before offering	403	403	403	403
Proceeds from offering	20,000	80,000	130,000	180,000
Total book value after offering	20,403	80,403	130,403	180,403
Shares outstanding before offering	5,000,000	5,000,000	5,000,000	5,000,000
Shares sold during offering	800,000	2,000,000	3,000,000	4,000,000
Shares outstanding after offering	5,800,000	7,000,000	8,000,000	9,000,000
Book value per share after offering	\$ 0.00352	\$ 0.01149	\$ 0.01630	\$ 0.02004
Offering Price	\$ 0.05000	\$ 0.05000	\$ 0.05000	\$ 0.05000
Dilution per share	\$ (0.04648)	\$ (0.03851)	\$ (0.03370)	\$ (0.02996)

We intend to sell 4,000,000 shares of our Common Stock at a price of \$0.05 per share. The following table sets forth the number of shares of Common Stock purchased from us, the total consideration paid and the price per share. The table assumes all 4,000,000 shares of Common Stock will be sold.

	Shares Issued		Total Consideration		Price Per Share
	Number of Shares	Percent	Amount	Percent	
Existing Shareholder	5,000,000	55.55%	\$5,000 ⁽¹⁾	2.44%	\$0.001
Purchasers of Shares	4,000,000	44.45%	\$200,000	97.56%	\$0.05
Total	9,000,000	100%	\$205,000	100%	

(1) Pursuant to the Organizational Minutes of the Company, the Company issued 5,000,000 shares of its Common Stock, \$0.001 par value per share to our President, Mr. Ju Hyuk Kim, as consideration for services rendered in

connection with the formation of the Company. This dollar estimate is based on the grant date aggregate fair value at the close of business in accordance with FASB ASC Topic 718.

The following table sets forth the difference between the offering price of the shares of our Common Stock being offered by us, the net tangible book value per share, and the net tangible book value per share after giving effect to the Offering by us, assuming that 100%, 75%, and 50% of the offered shares are sold. Net tangible book value per share represents the amount of total tangible assets less total liabilities divided by the number of shares outstanding as of March 31, 2013. Totals may vary due to rounding.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after offering expenses have been deducted. If 75% of the offered shares are sold we will receive \$130,000 after offering expenses have been deducted. If 50% of the offered shares are sold we would receive \$80,000 after offering expenses have been deducted. If we sell 10% or less of our shares under the Offering, we will not have sufficient proceeds to cover repaying our offering expenses and we will have to pay the remainder of such expenses out of additional financing we have not yet received.

Table of Contents**DESCRIPTION OF PROPERTY**

Our office is located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada. As of the date of this filing, we have not sought to move or change our office site. Additional space may be required as we expand our operations. We do not foresee any significant difficulties in obtaining any required additional space. We currently do not own any real property.

DESCRIPTION OF SECURITIES***Common Stock***

Our authorized capital stock consists of 75,000,000 shares of Common Stock, \$0.001 par value per Share. There are no provisions in our charter or Bylaws that would delay, defer or prevent a change in our control. However, there exists such provisions in our charter that may make changes of control more difficult. Such provisions include the ability of our Board of Directors to issue a series of preferred stock and the limited ability of stockholders to call a special meeting. Special meetings of the shareholders may be called at any time by the Chairman of the Board, the President, or the Secretary, by resolution of the Board of Directors, or at the request in writing of one or more stockholders owning shares in the aggregate entitled to cast at least a majority of the votes at the meeting, with such written request to state the purpose or purposes of the meeting and to be delivered to the Chairman of the Board, the President, or the Secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our Common Stock holders are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders voting for the election of directors, may cast such votes equal to the total number of shares owned by each shareholder for each of the duly nominated directors, if they so choose.

Dividends

It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

Warrants and Options

There are no outstanding warrants or options to purchase our securities.

Transfer Agent and Registrar

Our transfer agent is unassigned.

Table of Contents**MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS*****No Public Market for Common Stock***

There is currently no public trading market for our Common Stock and no such market may ever develop. While we intend to seek and obtain quotation of our Common Stock for trading on the OTC Bulletin Board ("OTCBB"), there is no assurance that our application will be approved. An application for quotation on the OTCBB must be submitted by one or more market makers who: 1) are approved by the Financial Industry Regulatory Authority ("FINRA"); 2) who agree to sponsor the security; and 3) who demonstrate compliance with SEC Rule 15(c)2-11 before initiating a quote in a security on the OTCBB. In order for a security to be eligible for quotation by a market maker on the OTCBB, the security must be registered with the SEC and the company must be current in its required filings with the SEC. There are no listing requirements for the OTCBB and accordingly no financial or minimum bid price requirements. We intend to cause a market maker to submit an application for quotation to the OTCBB upon the effectiveness of this registration statement of which this prospectus forms a part. However, we can provide no assurance that our shares will be traded on the bulletin board or, if traded, that a public market will materialize.

Rule 144

All of the presently outstanding shares of our Common Stock are "restricted securities" as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. The SEC has adopted final rules amending Rule 144 which became effective on February 15, 2008. Pursuant to Rule 144, one year must elapse from the time a "shell company", as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act, ceases to be a "shell company" and files Form 10 information with the SEC, during which time the issuer must remain current in its filing obligations, before a restricted shareholder can resell their holdings in reliance on Rule 144. Form 10 information is equivalent to information that a company would be required to file if it were registering a class of securities on Form 10 under the Exchange Act. Under Rule 144, restricted or unrestricted securities, that were initially issued by a reporting or non-reporting shell company or a company that was at anytime previously a reporting or non-reporting shell company, can only be resold in reliance on Rule 144 if the following conditions are met: (1) the issuer of the securities that was formerly a reporting or non-reporting shell company has ceased to be a shell company; (2) the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act; (3) the issuer of the securities has filed all reports and material required to be filed under Section 13 or 15(d) of the Exchange Act, as applicable, during the preceding twelve months (or shorter period that the Issuer was required to file such reports and materials), other than Form 8-K reports; and (4) at least one year has elapsed from the time the issuer filed the current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

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At the present time, we are classified as a “shell company” under Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. As such, all restricted securities presently held by the founder of our Company may not be resold in reliance on Rule 144 until: (1) we file Form 10 information with the SEC when we cease to be a “shell company”; (2) we have filed all reports as required by Section 13 and 15(d) of the Securities Act for twelve consecutive months; and (3) one year has elapsed from the time we file the current Form 10 type information with the SEC reflecting our status as an entity that is not a shell company.

INFORMATION WITH RESPECT TO REGISTRANT

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THIS REGISTRATION STATEMENT. THIS DISCUSSION SUMMARIZES THE SIGNIFICANT FACTORS AFFECTING OUR OPERATING RESULTS, FINANCIAL CONDITIONS AND LIQUIDITY AND CASH-FLOW SINCE INCEPTION.

DESCRIPTION OF BUSINESS

Company Overview

Kismet, Inc. (“Kismet” or the “Company”) was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company plans to be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon’s Mechanical Turks has proven that there is a large market for “microwork” website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Content Moderation Services helps companies to protect their brand with proactive and reactive content moderation services to minimize inappropriate content or comments. This is accomplished by understanding customer issues and gain insight into customer sentiment with human review and categorization of every case. We then look to build a reputable community by offering peer-to-peer community support that is proactively moderated by people, not software, to ensure that everyone gets a response and that all content is high-value. If up-to-date data as a core part of our client’s business, our Data Services will micro-work to provide high-quality data. Our data services help enterprises keep data clean and current with continuous online research and verification. If our clients wish to make their information available to the public or publish it for research and analysis, the first step is scanning and transcribing each of your files. In order to get their files Web-ready, each file can be transcribed, cleaned up and tagged so it is easy to find via search engines with our Digital Transcription Services.

Our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

Current Operations

Since inception, our operations have consisted of the incorporation of our Company in the State of Nevada, the organization of our business and the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward.

We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website. The full scope of the products we intend to offer is mapped out in our "Products and Services" section below.

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Industry Overview and Market Opportunity

Our Company will attempt to gain market share in the microwork e-commerce industry. As the Internet continues to change the way that people shop for jobs, we believe there is enormous potential for developing an internet-based marketplace for microwork solutions. With trailblazers in the microwork industry such as the e-commerce giant Amazon, the business model for a microwork website has already proven to be a huge success.

We plan to secure contracts for digital services from large U.S. and European companies, where our sales team sources large-scale data projects from clients, divide the work into small tasks – “microwork” – and send it to centers in developing regions, where agents complete it using a web-based interface. Much of the work involves data – phone number on websites, for example – that can be easily verified online by people with little training who are in remote locations. In the short term, employees earn a living wage (typically \$100 to \$300 a month), but they also gain skills that can help them in the long term. Customers, by using microwork centers instead of large vendors, can get jobs done for less cost.

There are a number of leading players in the space. Digital Divide Data, for example, is a non-profit that began operations in Cambodia in 2001 and then expanded to Laos and Kenya. The for-profit company DesiCrew, which grew out of work done at the Indian Institute of Technology Madras, targets opportunities in India. So do the for profits B2R Technologies, which focuses on India’s northern hill country, and RuralShores, which hopes to establish 500 centers across India and connect them virtually so that they can execute increasingly larger projects for clients.

All these organizations strive to improve the lives of disadvantaged workers. But Kismet plans to stand out for its ability to address the significant challenges that impact sourcing faces. For one, people at the bottom of the pyramid don’t necessarily have the skills or experience to perform knowledge work. Few have held jobs in traditional offices, and lack technology expertise. Though potential customers may like the idea of impact sourcing, most still make purchasing decisions on the basis of price, not social impact. Building a microwork business requires significant capital investment in an IT platform that can coordinate the work.

Kismet plans to enable technology builders to farm out massive volumes of small data processing tasks, including transcriptions, image labelling, categorization, and informational research tasks. The body of computers doing this work would be human workers scattered across the world. Kismet’s services would put these tasks in an online marketplace at a price set by the client; there, thousands of people at their computers all over the world would connect to Kismet to pick out and perform these tasks. Like ‘cloud computing’ services more generally, Kismet offers immediate, on-demand provisioning of computational power.

The Company plans to assemble cognitive agents in service of clients and their computer systems. The agents work on their tasks in batches; which will be disseminated through our web platform. The infrastructural work of making people’s labours accessible as computer-invokable resources does the ideological work in emphasizing crowdsourcing as a tool for technological innovation, rather than a new form of factory organization.

Table of Contents***Plan of Operations, Growth Strategy and Anticipated Milestones***

Our current operations consists of the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward. We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website.

Until the Offering is complete, we plan to continue to research and develop our business model so that when we are able to raise funds from the sale of our securities, we will be ready to proceed with our plan of operations. After the completion of this Offering, if the maximum amount of funds is generated, we believe that we will have enough proceeds to fund our plan of operations for up to twelve months. Our business operations will be divided into the following core functions to address the needs of our merchants and subscribers.

Website Development. The first step in realizing our business model is the design and development of our intended website platform. We will need to contract a website developer to build a custom website, as well as an in-depth back-end to our website that will allow our Company to store and view details about every user and microwork project, easily upload new projects, track payment and much more. Our intended website platform will be developed based off of the initial design mockups that we will develop with the help of a designer. The website developer that we intend to engage will also integrate an e-commerce platform into our website to process credit cards. The client will pay the micro-workers directly for their services, meaning our business model does not involve any licensing requirements under federal or state laws, such as, but not limited to, state escrow or money transmitter laws. Our website will be hosted by a website hosting company that will host our website and applications, as well as our back-end development and analytical platform. The Company has not yet secured website hosting to host our website, however, we do not foresee any problems in obtaining hosting prior to the launch of our intended website.

It is not certain that you will generate revenue, but if we establish a consistent revenue flow, we plan to devote a substantial portion of our resources to developing new technologies and features and improving our core technologies. We will employ an information technology team that will focus on the design and development of new website features, maintenance of our website and development and maintenance of our internal operational systems. Eventually, we would also like our technicians to develop advanced technology to improve the experience we offer to users and to increase the efficiency of our business operations.

Sales Representatives. The sales representatives that we intend to hire will help identify client leads and manage project scheduling to maximize project quality. We envision that our standard contractual arrangements will grant us the exclusive right to feature certain projects for a client for a limited time period and provide us with the discretion as to whether or not to offer the project during such period. In scheduling projects, sales representatives will review the projects in our client pool and determine which projects to offer to our users based on the qualifications of the user. As of the date of this filing, we have not yet retained any sales representatives. We plan to hire our first sales representatives during the building of our website platform.

Customer Service. Our future customer service department will be run by our President, Ju Hyuk Kim, and will be accessible to clients, agents and the general public via telephone during normal business hours, five days a week, or via e-mail 24 hours a day, seven days a week. As of the date of this filing, we have not yet retained any customer service representatives, other than our President. We will hire additional customer service representatives, as needed, as our Company grows.

Marketing. After the beta testing of our website is complete, we plan to hire a professional marketing firm full-time to advertise our brand. Once we have initiated our marketing plan, we believe that a substantial portion of our clients and agents will be acquired through word-of-mouth. Our brand awareness will be an ongoing process as we try to establish our Company and grow to new markets.

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Growth Strategy

The core functions of our Company will ultimately work together to produce the key elements of our growth strategy. We feel that the key elements to our growth will be:

- Grow our user base.
- Grow the number of microwork projects we feature.
- Increase the number and variety of our projects.
- Expand our business through strategic acquisitions and partnerships.

Significant Milestones

As a development stage company, we have set significant milestones over the next twelve months that we hope to achieve to guide the development and growth of our Company. All expected dates that are proposed within the following milestone descriptions assume that we have received a Notice of Effectiveness from the SEC and have completed this Offering.

- *Website Development – Target time frame: 0 to 2 months from the completion of this Offering.* We intend to hire a website developer to rework our initial mockups of our website. Once we have approved the layout of our website, our website developer will begin work on creating our public-facing and back-end website platforms and integrating an e-commerce platform into our website. We have not secured a website developer as of the date of this filing, but we have been quoted approximately \$9,000 - \$38,000 for the development of our proposed website. If 100%, 75%, or 50% of the offered shares are sold under this Offering, we will allocate \$18,000 to the development of our website. If only 20% of the offered shares are sold, we will allocate only \$9,000 to its development.
- *Hire a Sales Representative(s) – Target time frame: 1 to 3 months from the completion of this Offering.* We plan to hire our first sales representative before we launch our website. We will utilize our sales representative to solicit to local businesses for microwork projects that will be used when our website is launched. If 100% or 75% of the offered shares are sold under this Offering, we intend to employ two full-time sales representatives within our first year of operations at a base salary of \$25,000 for each employee. If 50% of the offered shares are sold, we intend to hire only one full-time sales representative for our first year of operations at a base salary of \$20,000. If 20% of the offered shares are sold, we will not hire a sales representative.
- *Launch Website – Target time frame: 3 to 4 months from the completion of this Offering.* The first month following the launch of our website will provide us with the beta testing of our website needed to work out any bugs that may be apparent in the coding of our website or payment platform. The costs associated with launching our website are included in the website development fees of approximately \$9,000 - \$38,000, depending upon the number of shares sold under this Offering (please refer to the *Website Development* milestone above).
- *Hire Marketing Firm – Target time frame: 4 to 5 months from the completion of this Offering.* After the beta testing of our website is finished, we will hire a marketing firm full-time to develop an advertising campaign for our products in some major cities. If 100% or 75% of the offered shares are sold under this Offering, we will budget \$60,000 and \$50,000 for a marketing firm to market our products for a period of approximately eight months. We believe that eight months will be a sufficient amount of time to build Kismet into a trusted and recognizable brand. If 50% of the offered shares are sold under this Offering, we will budget \$30,000 for the marketing of our products for four months. If 20% of the offered shares are sold, we will not be able to hire a marketing firm.
- *Grow to 1,000 clients projects completed– Target time frame: 7 to 8 months from the completion of this Offering.* Growing to a project completion number to 1,000 would be a very significant milestone in our growth process. We believe that with the help of the professional marketing firm we intend to engage, this goal can be achieved after 3 to 4 months of heavy marketing.
- *Seek Strategic Acquisitions and Partnerships – Target time frame: 13 to 16 months from the completion of this Offering.* If we are able to generate significant revenue, maintain steady business operations, and significantly increase the number of our sales representatives and employees, we will seek strategic acquisitions and partnerships with small companies throughout the United States that have a similar business model as we do. We believe that the benefit of

these acquisitions and partnerships would be to provide us with localized management and access to agents and clients that we might not otherwise reach.

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Marketing and Distribution Strategy

We plan to grow our user base through marketing initiatives and by word-of-mouth advertising. After we have beta tested our website, we plan to employ a marketing firm full-time to initiate an advertising campaign for our website. We hope to employ all forms of marketing during the campaign and to develop innovative ways to market our Company. Offline marketing tools may include traditional television, billboard or radio advertisements. Online marketing may consist of search engine optimization, display advertisements, referral programs and affiliate marketing.

Kismet Website. Visitors to our website will be prompted to register as a subscriber when they first visit our website. We believe that the simplicity of the registration process and the immediate access to our list of microworks projects will grow our user base significantly, and thereafter users will use our website as a portal for viewing our projects.

E-mail. The daily e-mails to our subscribers will contain one featured project with a description of the project being offered and a link to our website where the user can learn more about the project and sign up directly. As our Company grows, our daily e-mails will include links to other available projects from our website so that users can view all of the current projects offered.

Social Networks. We intend to advertise our projects through several social networks including Facebook, Google and more. Due to the ever-increasing popularity of social networks, we feel that advertising via social networks will significantly increase our daily reach to current and potential user base and raise awareness of our brand name.

Applications for Smartphones and Tablets. We intend to develop downloadable applications for smartphones and tablets from which agents will be able to access our projects. Our applications will be engineered to be compatible with iPhone, Android, Blackberry and Windows mobile operating systems.

Competition

Due to the success of companies such as Digital Divide Data and Desi Crew, a number of competing microwork websites have emerged attempting to replicate the same or similar business model. These competitors offer substantially the same or similar projects as those that we intend to offer, yet on a larger and more widespread scale. We will also compete with emerging companies, just like us, that are focused on special client categories or markets.

Many of our current and potential competitors have longer operating histories, greater name recognition, significantly greater financial, technical, marketing and other resources, and larger subscriber and merchant bases than we do. As a result, these competitors may engage in more extensive research and development efforts, undertake farther-reaching marketing campaigns, and adopt more aggressive pricing policies than us. These factors may allow our competitors to generate greater revenues with fewer costs, respond more quickly to new or emerging trends and changes in subscriber requirements, or achieve greater market acceptance of their products than we can.

Government Regulations

Our website, applications and other online content are subject to government regulation of the Internet in many areas, including user privacy, telecommunications, libel, data protection, consumer protection, intellectual property, advertising, taxation, and e-commerce. The application of these laws and regulations to our business is often unclear and sometimes may conflict. It may take years to determine whether and how existing laws governing those areas apply to the Internet and to our Company, as the vast majority of these laws were adopted prior to the advent of the Internet and do not contemplate or address the unique issues raised by the Internet or e-commerce. Nonetheless, laws and regulations directly applicable to Internet communications, e-commerce and advertising are becoming more prevalent and due to the increasing popularity and use of the Internet, it is likely that additional laws and regulations will be adopted. Further, the growth and development of the market for e-commerce may prompt calls for more stringent consumer protection laws, both in the United States and abroad, which may impose additional burdens on companies conducting business online. Compliance with these laws and regulations may involve significant costs or require changes in business practices that result in reduced revenue. Non-compliance could result in penalties being imposed on us or orders that we stop the alleged noncompliant activity, either of which would substantially harm our business.

Further, there are a number of legislative proposals pending before the U.S. Congress, various state legislative bodies and foreign governments concerning data protection and many states have passed laws that require notifications to be sent to subscribers when there is a security breach of personal data. The interpretation and application of current laws regarding data protection are still uncertain and in flux. It is possible that these laws may be interpreted and applied in a manner that is inconsistent with our data practices. If so, in addition to the possibility of fines, this could result in an order requiring that we change our data and disclosure practices, which could have an adverse effect on our business. Complying with these various laws could cause us to incur substantial costs or require us to change our business practices in a manner adverse to our business.

Table of Contents***Intellectual Property***

As of the date of this filing, we have no copyrights, trademarks, service marks, trade secrets, trade dress, or patents pending in regard to our Company, business models, technologies, products or services.

We intend to protect our future intellectual property rights by relying on federal, state and common law rights, as well as contractual restrictions. We hope to control access to our proprietary technology by entering into confidentiality agreements with our future employees, consultants or any third parties we may engage.

Employees and Consultants

As of the date of this filing, the Company has no full-time employees. We currently rely on our sole officer and director, Ju Hyuk Kim, to manage all aspects of our business. Mr. Kim devotes approximately 30-40 hours per week to our Company. We intend to increase the number of our employees and consultants to meet our needs as the Company grows.

Legal Proceedings

We know of no material, existing or pending legal proceedings against our Company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REGISTRATION STATEMENT ON FORM S-1A.

RESULTS OF OPERATIONS***Revenues***

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not earn any revenues.

Operating Expenses**For the period from February 4, 2013 (date of inception) to March 31, 2013**

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$0 in professional fees for accounting, audit, and legal services relating to the Company's S-1 registration process, \$0 for management fees to the President and Director of the Company, and \$2,425 of general and administrative costs relating to general operating costs incurred by the Company.

As at March 31, 2013, the Company had a deficit accumulated during the development stage of \$2,425.

For the three months ended September 30, 2013 and for the period from February 4, 2013 (date of inception) to September 30, 2013

For the three months ended September 30, 2013, and for the period from February 4, 2013 (date of inception) to September 30, 2013, the Company incurred \$500 and \$2,172 of operating expenses, respectively.

For the three months ended September 30, 2013, the expenses were comprised of \$500 in professional fees for accounting services, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

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Our ability to generate future revenues and become profitable will depend on a number of factors including, among several others, the structure of our proposed business model, our ability to acquire clients and users, and the technological strength of our proposed website platform. Within our proposed business model, we intend to offer 90% of our revenues to the user. This business model may limit our ability to generate substantial revenues to cover our operating expenses and may prevent our Company from operating profitably. Additionally, our revenues and profits will be affected by the number of clients and agents that will use our proposed website as well as the technological strength and adaptability of our proposed website platform. If we are unable to acquire a large agent and client base or develop and maintain a strong website platform, our business will fail. Further, there are several factors which are beyond our control that will affect our future revenues and profits including general economic conditions, competition, and market acceptance of our future website platform. Due to the foregoing factors, we cannot predict with any degree of certainty when we will begin to generate revenues or become profitable. However, as described above under the section entitled "Significant Milestones," our target time frame to begin to generate revenues is three to four months from the completion of this Offering.

LIQUIDITY AND CAPITAL RESOURCES

March 31, 2013

As at March 31, 2013, the Company had a cash balance of \$4,075 and total liabilities of \$1,500.

As at September 30, 2013, the Company had a cash balance of \$1,403 and total liabilities of \$1,000.

The successful implementation of our business plan is dependent upon receiving sufficient funds from this Offering and/or additional funding from the issuance of equity or debt or through obtaining a credit facility. If we require additional funding, we will seek such funds from friends, family, and business acquaintances. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Our director will need to personally finance the company or pursue loans from the bank or family and friends. Based on our current cash on hand we may be delayed or be forced to cease operations in 2-3 months. If we do not raise a minimum of \$40,000 we may not be able to successfully carry out our plan of operations, and any investor may lose their entire investment. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern.

The funds which the Company is using to cover our expenses and to develop and launch our website were raised from the President. During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Cashflows from Operating Activities

For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company used cash of \$925 for operating activities which were financed by proceeds received from financing activities. The cash for operating activities were used for payment of outstanding professional fees and incorporation costs relating to the start-up of the Company and the costs incurred for the S-1 registration process.

For the Six Months Ended September 30, 2013

For the six months ended September 30, 2013, the Company has used cash of \$2,672 for operating activities.

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Cashflows from Investing Activities

During the period from February 4, 2013 (date of inception) to March 31, 2013, and for the six months ended September 30, 2013, the Company did not engage in any investing activities.

Cashflows from Financing Activities

For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

For the Six Months Ended September 30, 2013 and for the Period from February 4, 2013 (date of inception) to September 30, 2013

For the six months ended September 30, 2013, the Company did not engage in any financing activities.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the Company raised \$5,000 from the sale of 5,000,000 shares of its common stock to its President, Ju Hyuk Kim.

As at September 30, 2013, the Company has a going concern assumption as the Company has only earned no revenue, has no certainty of earning revenues in the future, has an accumulated deficit of \$4,597.

The Company will require additional financing to continue operations—either from management, existing shareholders, or new shareholders through equity financing. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering. With the currently available capital resources, the Company will be able to operate for two to three months, until the Registration Statement is effective.

As of effectiveness of our registration statement of which this prospectus is a part, the Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. We will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our registration statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted; however, that filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K. After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition.

In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements, and our common stock will not be subject to the protection of the ongoing private regulations. Additionally, the Company will be subject to only limited portions of the tender offer rules, and our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our Company, and will not be subject to the short-swing profit recovery provisions of the Exchange Act. Further, more than five percent (5%) holders of classes of our equity securities will not be required to report information about their ownership positions in the securities. This means that your access to information regarding our business will be limited.

As a reporting company under the Exchange Act, we are required to comply with the internal control evaluation and certification requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting, starting with the second annual report that we file with the SEC after the consummation of this Offering. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies that we may not be able to remediate in time to meet the deadline imposed by the Sarbanes-Oxley Act for compliance with the requirements of Section 404. We will be unable to issue securities in the public markets through the use of a shelf registration statement if we are not in compliance with Section 404. Furthermore, failure to achieve and maintain an effective internal control environment could have a material adverse effect on our business and share price and could limit our ability to report our financial results accurately and timely.

Table of Contents***Critical Accounting Policies***

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the Notes to our audited financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

Since inception, we have had no changes in or disagreements with our accountants. Our audited financial statements have been included in this prospectus in reliance upon David Aronson, CPA, P.A. Independent Registered Public Accounting Firm, as experts in accounting and auditing.

DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS

The following table sets forth the names and ages of our current director(s) and executive officer(s), the principal offices and positions held by each person and the date such person became a director and/or executive officer. Our Board of Directors appoints our executive officers who serve at the pleasure of the Board. Our directors serve until the earlier occurrence of the election of his or her successor at the next meeting of shareholders, death, resignation or removal by the Board of Directors. Other than Mr. Kim, the Company has no promoters as that term is defined by Rule 405 of Regulation S-K.

<u>Name</u>	<u>Age</u>	<u>Position</u>
Ju Hyuk Kim	32	Director, Chairman, President, CEO, CFO, Secretary and Treasurer

JU HYUK KIM. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager since 2011. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Prior to his current position, Mr. Kim worked as a Building Manager for five years at SK Dormitories in Seoul. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business. Mr. Kim was appointed as sole officer and director of the Company due to him prior management and business experience.

Table of Contents**EXECUTIVE COMPENSATION**

Summary Compensation Table. The table set forth below summarizes the annual and long-term compensation payable to our officer(s) and director(s) for the fiscal year ended March 31, 2013 for services. Our Board of Directors may adopt an incentive stock option plan for our executive officers that would result in additional compensation.

Name and Principal Position	Title	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Nonqualified Deferred Compensation Earnings (\$)	All other Compensation (\$)	Total (\$)
Ju Hyuk Kim	Chairman, CEO and President	2013	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Notes to Summary Compensation Table: There are no annuity, pension or retirement benefits proposed to be paid to our current officer and director and employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the Company or any of its subsidiaries, if any.

Outstanding Equity Awards since Inception:

Name	OPTION AWARDS					STOCK AWARDS			
	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested	Market Value of Shares or Units of Stock that have not Vested	Unearned Shares, Units or Other Rights that have not Vested	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights that have not Vested
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	0	0	0	0	0	0	0	0	0

Long-Term Incentive Plans

We currently have no long-term incentive plans.

Director Compensation

None.

Table of Contents**Director Independence**

Our board of directors is currently composed of one member, Ju Hyuk Kim, who does not qualify as an independent director in accordance with the published listing requirements of the NASDAQ Global Market. The NASDAQ independence definition includes a series of objective tests, such as that the director is not, and has not been for at least three years, one of our employees and that neither the director, nor any of his family members has engaged in various types of business dealings with us. In addition, our board of directors has not made a subjective determination as to each director that no relationships exist which, in the opinion of our board of directors, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director, though such subjective determination is required by the NASDAQ rules. Had our board of directors made these determinations, our board of directors would have reviewed and discussed information provided by the directors and us with regard to each director's business and personal activities and relationships as they may relate to us and our management.

Security Holders Recommendations to Board of Directors

We welcome comments and questions from our shareholders. Shareholders can direct communications to our Chief Executive Officer, Ju Hyuk Kim, at our executive offices. However, while we appreciate all comments from shareholders, we may not be able to individually respond to all communications. We attempt to address shareholder questions and concerns in our press releases and documents filed with the SEC so that all shareholders have access to information about us at the same time. Mr. Kim collects and evaluates all shareholder communications. All communications addressed to our director and executive officer will be reviewed by Mr. Kim unless the communication is clearly frivolous.

Committees

We do not currently have an audit, compensation or nominating committee.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information at March 31, 2013, with respect to the beneficial ownership of shares of Common Stock by (i) each person known to us who owns beneficially more than 5% of the outstanding shares of Common Stock (based upon reports which have been filed and other information known to us), (ii) each of our Directors, (iii) each of our Executive Officers and (iv) all of our Executive Officers and Directors as a group. Unless otherwise indicated, each stockholder has sole voting and investment power with respect to the shares shown. As of March 31, 2013, we had 5,000,000 shares of Common Stock issued and outstanding.

<u>Title of class</u>	<u>Name and address of beneficial owner</u>	<u>Amount and Nature of Beneficial Ownership</u>	<u>Percentage of Common Stock ⁽¹⁾</u>
Common Stock	Ju Hyuk Kim 1005 Joongangshiheung Hites Villa Apt 10, Unit 102 Seoul, South Korea	5,000,000	100%
	Total	5,000,000	100%

(1)

Under Rule 13d-3 promulgated under the Exchange Act, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares is deemed to include the amount of shares beneficially owned by such person (and only such person) by reason of these acquisition rights.

We are not aware of any arrangements that could result in a change of control.

Table of Contents**CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS**

On February 10, 2013, pursuant to the Organizational Minutes of the Company, the Company authorized the issuance of 5,000,000 shares of its Common Stock, \$0.001 par value per share, to Ju Hyuk Kim as founders' shares for \$5,000. As a result, Mr. Kim owns 100% of the issued and outstanding common shares of the Company.

Other than the foregoing, none of the following persons has any direct or indirect material interest in any transaction to which we were or are a party since the beginning of our last fiscal year, or in any proposed transaction to which we propose to be a party:

- (A) any of our director(s) or executive officer(s);
- (B) any nominee for election as one of our directors;
- (C) any person who is known by us to beneficially own, directly or indirectly, shares carrying more than 5% of the voting rights attached to our Common Stock; or
- (D) any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons named in paragraph (A), (B) or (C) above.

LEGAL MATTERS

The validity of the shares sold by us under this prospectus has been passed upon for us by legal counsel of Dean Law Corp.

EXPERTS

David A. Aronson, CPA, P.A., our independent registered public accountant, has audited our financial statements included in this prospectus and Registration Statement to the extent and for the periods set forth in their audit report. David A. Aronson, CPA, P.A. has presented its report with respect to our audited financial statements.

COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Our Articles of Incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by Nevada law and that none of our directors will be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director's duty of loyalty to the Company or its stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of the law;
- under Nevada General Corporation Law for the unlawful payment of dividends; or
- for any transaction from which the director derives an improper personal benefit.

These provisions require us to indemnify our directors and officers unless restricted by Nevada law and eliminate our rights and those of our stockholders to recover monetary damages from a director for breach of his or her fiduciary duty of care as a director except in the situations described above. The limitations summarized above, however, do not affect our ability or that of our stockholders to seek non-monetary remedies, such as an injunction or rescission, against a director for breach of his or her fiduciary duty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Table of Contents**WHERE YOU CAN FIND MORE INFORMATION**

We have filed with the SEC a Registration Statement on Form S-1 under the Securities Act, and the rules and regulations promulgated thereunder, with respect to the Common Stock offered hereby. This prospectus, which constitutes a part of the Registration Statement, does not contain all of the information set forth in the Registration Statement and the exhibits thereto. While we have summarized the material terms of all agreements and exhibits included in the scope of this Registration Statement, for further information regarding the terms and conditions of any exhibit, reference is made to such exhibits. Upon effectiveness of this prospectus, we will be subject to the reporting and other requirements of Section 15(d) of the Securities Exchange Act of 1934 and will file periodic reports with the Securities and Exchange Commission, including a Form 10-K for the period ended March 31, 2013 and periodic reports on Form 10-Q during that period. We will make available to our shareholders annual reports containing financial statements audited by our independent auditors and our quarterly reports containing unaudited financial statements for each of the first three quarters of each year; however, we will not send the annual report to our shareholders unless requested by an individual shareholder.

For further information with respect to us and the Common Stock, reference is hereby made to the Registration Statement and the exhibits thereto, which may be inspected and copied at the principal office of the SEC, 100 F Street NE, Washington, D.C. 20549, and copies of all or any part thereof may be obtained at prescribed rates from the Commission's Public Reference Section at such addresses. Also, the SEC maintains a World Wide Web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. To request such materials, please contact Mr. Ju Hyuk Kim, our President and Chief Executive Officer.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Directors
Kismet, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheet of Kismet, Inc., (A Development Stage Company) as of March 31, 2013, and the related statements of operations, stockholder's deficit and cash flows for the period from inception (February 4, 2013) to March 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kismet, Inc. (A Development Stage Company) as of March 31, 2013, and results of its operations and its cash flow for the period from inception (February 4, 2013) to March 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered a loss from operations and is in the development stage. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ David A. Aronson, CPA, P.A.
David A. Aronson, CPA, P.A.

North Miami Beach, Florida
April 24, 2013

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Kismet, Inc.
(A Development Stage Company)
Balance Sheet
March 31, 2013

ASSETS

Current Assets:

Cash	\$ 4,075
Total current assets	4,075

\$ 4,075

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities

Accounts payable and accrued expenses	\$ 1,500
Total current liabilities	1,500

Commitments

Stockholder's Deficit:

Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000
Deficit accumulated during development stage	(2,425)
	2,575
	\$ 4,075

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Kismet, Inc.
(A Development Stage Company)
Statements of Operations
For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Revenue, net	\$ 0
Cost of goods sold	0
Gross income	0
Expenses:	
General and administrative expenses	2,425
Net loss	\$ (2,425)
Loss per common share - Basic and fully diluted	\$ (0.00)
Weighted average number of shares outstanding - Basic and fully diluted	5,000,000

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Kismet, Inc.
 (A Development Stage Company)
 Statement of Stockholder's Deficit
 For the Period from February 4, 2013 (Inception) to March 31, 2013

	Common Stock		Accumulated Deficit During Development Stage	Stock E
	Shares	Amount		
Issuance of common shares for cash at at \$0.001 per share	5,000,000	5,000	0	
Net loss	0	0	(2,425)	
Balance - March 31, 2013	<u>5,000,000</u>	<u>\$ 5,000</u>	<u>\$ (2,425)</u>	<u>\$</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Cash Flows
For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Cash flows from operating activities:	
Net loss	\$ (2,425)
Adjustments to reconcile net loss to net cash used by operating activities:	
Accounts payable and accrued expenses	1,500
Net cash used by operating activities	(925)
Cash flows from financing activities:	
Proceeds from issuance of common stock	5,000
Net cash provided by financing activities	5,000
Net increase in cash	4,075
Cash at beginning of period	0
Cash at end of period	\$ 4,075
Supplemental cash flow information:	
Cash paid during the period for:	
Interest	\$ 0
Income taxes	\$ 0

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(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Financial Statements
 March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of its financial instruments as of March 31, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of these financial instruments to be a reasonable estimate of their fair value due to their short-term nature.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to the taxable income. The differences are as follows:

	Income tax provision at the
	statutory rate
	Effect of operating losses

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$2,400. This loss will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at March 31, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the discharge of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of \$1,000,000 from operations. The Company has no revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional financing to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement of common stock. The Company's directors have agreed, orally, to loan sufficient funds to maintain the Company's operations for the next 12 months.

The financial statements do not include any adjustments to reflect the possible future effects on the recognition and measurement of assets and liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. SUBSEQUENT EVENTS

In accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements and has determined that there are no subsequent events that require disclosure.

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Kismet, Inc.
 (A Development Stage Company)
 Condensed Balance Sheet
 September 30, 2013 and March 31, 2013
 (Unaudited)

ASSETS

	September 30, 2013	March 31, 2013
Current Assets:		
Cash	\$ 1,403	\$ 4,000
	<u>\$ 1,403</u>	<u>\$ 4,000</u>

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities		
Accounts payable and accrued expenses	\$ 1,000	1,500
Total current liabilities	<u>1,000</u>	<u>1,500</u>
Stockholder's Deficit:		
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000	5,000
Deficit accumulated during development stage	(4,597)	(2,475)
	<u>403</u>	<u>2,525</u>
	<u>1,403</u>	<u>4,025</u>

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Kismet Inc.
(A Development Stage Company)
Condensed Balance Sheet
September 30, 2013 and March 31, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Three Months Ended September 30, 2013	For the Six Months Ended September 30, 2013
Revenues, net	\$ 0	\$ 0	\$ 0
Cost of goods sold	0	0	0
Gross income	<u>0</u>	<u>0</u>	<u>0</u>
Expenses:			
General and administrative expenses	4,597	500	2,172
	<u>4,597</u>	<u>500</u>	<u>2,172</u>
Net loss before other income and expenses	<u>(4,597)</u>	<u>(500)</u>	<u>(2,172)</u>
Other income and (expenses)			
Interest expense	-	-	-
Provision for income taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>\$ (4,597)</u>	<u>\$ (500)</u>	<u>\$ (2,172)</u>
Basic and diluted loss per share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Basic and diluted weighted average number of shares outstanding	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>

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Kismet, Inc.
(A Development Stage Company)
Statement of Stockholders' Equity
For the Period from February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	Common Stock		Additional Paid in Capital	Accumulated Deficit During Development Stage	Total Stockholders' Equity
	Shares	Amount			
Issuance of common shares for cash at at \$0.001 per share	-	\$ -	\$ -	\$ -	-
	5,000,000	5,000	-	-	5,000
Net loss	-	-	-	(2,425)	(2,425)
Balance - March 31, 2013	5,000,000	5,000	-	(2,425)	2,575
Net loss	-	-	-	(2,172)	(2,172)
Balance - September 30, 2013	5,000,000	\$ 5,000	\$ -	\$ (4,597)	\$ 403

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Kismet, Inc.
(A Development Stage Company)
Condensed Statements of Cash Flows
For the Six Months Ended September 30, 2013 and for the Period
From February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Six Months Ended September 30, 2013
Cash flows from operating activities:		
Net loss	\$ (4,597)	\$ (2,172)
Adjustments to reconcile net loss to net cash used by operating activities:		
Accounts payable and accrued expenses	1,000	(500)
Net cash used by operating activities	<u>(3,597)</u>	<u>(2,672)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock	5,000	0
Net cash provided by financing activities	<u>5,000</u>	<u>0</u>
Net increase/(decrease) in cash	1,403	(2,672)
Cash at beginning of period	-	4,075
Cash at end of period	<u>\$ 1,403</u>	<u>\$ 1,403</u>
Supplemental cash flow information:		
Cash paid during the period for:		
Interest	\$ 0	\$ 0
Income taxes	<u>\$ 0</u>	<u>\$ 0</u>

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at September 30, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Condensed Unaudited Financial Statement
 September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of all financial instruments included on its balance sheet as of September 30, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of such amounts in the financial statements to approximate their fair value due to the short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences are as follows:

Income tax provision at federal statutory rate:	15%
Effect of operating losses (15)%	
0%	

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$4,600.00. This loss will be available to offset future taxable income. If not used, this carryforward will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at September 30, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its investment necessary to achieve its operating plan, which is long-range in nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of approximately \$4,600. In addition, the Company has no significant assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional funding in order to execute its plan of operations and to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement offering. In the event that this funding does not materialize, certain directors have agreed, orally, to loan sufficient funds to maintain the Company's operations for the next 12 months.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. Subsequent Events

In Accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements. Based upon this evaluation, there are no subsequent events that require disclosure.

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PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, 20____, all dealers that effect transactions in these securities, whether or not participating in this Offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

_____, 2013

Table of Contents**PART II – INFORMATION NOT REQUIRED IN PROSPECTUS****ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.**

The following table sets forth estimated expenses expected to be incurred in connection with the issuance and distribution of the securities being registered. All such expenses will be paid by us.

Securities and Exchange Commission Registration Fee	\$	27.28
Audit Fees and Expenses	\$	9,000.00
Legal Fees and Expenses	\$	5,000.00
Transfer Agent and Registrar Fees and Expenses	\$	5,000.00
SEC Filings	\$	972.72
Miscellaneous Expenses	\$	
Total	\$	<u>20,000*</u>

* Estimate Only

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The sole officer and director of the Company is indemnified as provided by the Nevada Revised Statutes and the Bylaws of the Company. Unless specifically limited by a corporation's Articles of Incorporation, Nevada law automatically provides directors with immunity from monetary liabilities. The Company's Articles of Incorporation do not contain any such limiting language. Excepted from that immunity are:

- a. willful failure to deal fairly with the corporation or its shareholders in connection with a matter in which the director has a material conflict of interest;
- b. a violation of criminal law unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful;
- c. a transaction from which the director derived an improper personal profit; and
- d. willful misconduct.

The Articles of Incorporation provide that the Company will indemnify its officers, directors, legal representatives, and persons serving at the request of the Company as a director or officer of another corporation, or as its representative in a partnership, joint venture, trust or other enterprise to the fullest extent legally permissible under the laws of the State of Nevada against all expenses, liability and loss (including attorney's fees, judgments, fines and amounts paid or to be paid in settlement) reasonably incurred or suffered by that person as a result of that connection to the Company. This right of indemnification under the Articles is a contract right which may be enforced in any manner by such person and extends for such persons benefit to all actions undertaken on behalf of the Company.

The Bylaws of the Company provide that the Company will indemnify its directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that the Company may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the Company shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the Company, (iii) such indemnification is provided by the Company, in its sole discretion, pursuant to the powers vested in the Company under Nevada law or (iv) such indemnification is required to be made pursuant to the Bylaws.

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The Bylaws of the Company provide that no advance shall be made by the Company to an officer of the Company (except by reason of the fact that such officer is or was a director of the Company in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the Company.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES.

Set forth below is information regarding the issuance and sales of securities without registration since inception.

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

All securities sold contained a restrictive legend on the share certificate stating that the securities have not been registered under the Act and setting forth, or referring to the restrictions on transferability and sale of the securities.

ITEM 16. EXHIBITS

The following is a list of exhibits filed as part of this Registration Statement. Where so indicated by footnote, exhibits which were previously filed are incorporated herein by reference. Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Exhibit Number	description
3.1	Articles of Incorporation of Kismet, Inc.
3.2	Bylaws of Kismet, Inc.
23.1	Auditor Consent of David Aronson CPA P.A.
5.1	Legal Consent of Dean Law Corp
4.1	Subscription Agreement of Kismet Inc.

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ITEM 17.

UNDERTAKINGS

The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to:

(a) Include any prospectus required by Section 10(a)(3) of the Securities Act;

(b) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(c) Include any additional or changed material information on the plan of distribution.

2. To, for the purpose of determining any liability under the Securities Act, treat each post-effective amendment as a new Registration Statement relating to the securities offered herein, and to treat the offering of such securities at that time to be the initial bona fide offering thereof.

3. To remove from registration, by means of a post-effective amendment, any of the securities being registered hereby that remain unsold at the termination of the offering.

4. For determining liability of the undersigned Registrant under the Securities Act to any purchaser in the initial distribution of the securities, that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;
- (b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;
- (c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and,
- (d) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Act") may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our director, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been

settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.

For the purposes of determining liability under the Securities Act for any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a Registration Statement relating to an offering, other than Registration Statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the Registration Statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a Registration Statement or prospectus that is part of the Registration Statement or made in a document incorporated or deemed incorporated by reference into the Registration Statement or prospectus that is part of the Registration Statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the Registration Statement or prospectus that was part of the Registration Statement or made in any such document immediately prior to such date of first use.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on the 5th day of December 13, 2013.

KISMET, INC.

By: /s/ Ju Hyuk Kim
 Name: Ju Hyuk Kim
 Title: President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ju Hyuk Kim, as his true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement on Form S-1 of Kismet, Inc., and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, grant unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitutes, may lawfully do or cause to be done by virtue hereof.

In accordance with the requirements of the Securities Act of 1933, this Registration Statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u>/s/ Ju Hyuk Kim</u> Ju Hyuk Kim	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director	December 13, 2013

DAVID A. ARONSON, CPA, P.A.

1000 NE 176th Street
North Miami Beach, FL 33162

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our audit report dated April 24, 2013 in this Registration Statement on Form S-1 of Kismet, Inc. for the registration of shares of its common stock. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

David A. Aronson, CPA, P.A.
North Miami Beach, FL
December 13, 2013



UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION

ATTESTATION

I HEREBY ATTEST

that:

Attached is a copy of Amendment No. 3 to Form S-1, registration statement, received in this Commission on January 14, 2014, under the name of Kismet Inc., File No. 333-188928, pursuant to the provisions of the Securities Act of 1933.

on file in this Commission

05/05/2015

Date

**LARRY
MILLS**

Digitally signed by LARRY MILLS
DN: c=US, o=U.S. Government, ou=Securities
and Exchange Commission, cn=LARRY
MILLS,
0.9.2342.19200300.100.1.1=50001000026514
Date: 2015.05.05 12:44:51 -0400

Larry Mills, Management and Program Analyst

It is hereby certified that the Secretary of the U.S. Securities and Exchange Commission, Washington, DC, which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Secretary, Assistant Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or anyone of them, are authorized to execute the above attestation.

For the Commission

Brent J. Filer
Secretary

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-1
Amendment No. 3

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

KISMET INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7370
(Primary Standard Industrial
Classification Code Number)

99-03855681
(I.R.S. Employer Identification
Number)

1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Michael [REDACTED]
[REDACTED]
Las Vegas, NV 89129
1(888) 681-9777
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

From time to time after the effective date of this Registration Statement.
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer
Non-accelerated filer

<input type="checkbox"/>
(Do not check if a smaller reporting company)

Accelerated filer
Smaller reporting company

<input type="checkbox"/>
<input checked="" type="checkbox"/>

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CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Share	Maximum Aggregate Offering Price (1)	Amount of Registration Fee (1)
Common Stock, \$0.001 par value per share	4,000,000	\$0.05	\$200,000	\$27.28

(1)

Estimated solely for the purpose of calculating the registration fee under Rule 457(a) and (o) of the Securities Act.

The Registrant hereby amends this Registration Statement (the "Registration Statement") on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Subject to completion, dated _____, 2014

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the Registration Statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where an offer or sale is not permitted.

PRELIMINARY PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

This is the initial offering of Common Stock of Kismet, Inc. We are offering for sale a total of 4,000,000 shares of Common Stock at a fixed price of \$0.05 per share for the duration of this Offering (the "Offering"). There is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares. The Offering is being conducted on a self-underwritten, best efforts basis, which means our President and Chief Executive Officer, Ju Hyuk Kim, will attempt to sell the shares directly to friends, family members and business acquaintances. Mr. Kim will not receive commission or any other remuneration for such sales. In offering the securities on our behalf, Mr. Kim will rely on the safe harbor from broker-dealer registration set out in Rule 3a4-1 under the Securities and Exchange Act of 1934.

The shares will be offered for sale at a fixed price of \$0.05 per share for a period of one hundred and eighty (180) days from the effective date of this prospectus, unless extended by our Board of Directors for an additional ninety (90) days. If all of the shares offered by us are purchased, the gross proceeds to us will be \$200,000. However, since the Offering is being conducted on a "best-efforts" basis, there is no minimum number of shares that must be sold, meaning the Company shall retain any proceeds from the sale of the shares sold hereunder. Accordingly, all funds raised hereunder will become immediately available to the Company and will be used in accordance with the Company's intended "Use of Proceeds" as set forth herein, investors are advised that they will not be entitled to a refund and could lose their entire investment.

	Offering Price to the Public Per Share	Commissions	Net Proceeds to Company After Offering Expenses (20% of Shares Sold)	Net Proceeds to Company After Offering Expenses (50% of Shares Sold)	Net Proceeds to Company After Offering Expenses (75% of Shares Sold)	Net Proceeds to Company After Offering Expenses (100% of Shares Sold)
Common Stock	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000
Total	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000

Kismet, Inc. is a development stage company and currently has no operations and as such we are considered a "shell company" as that term is defined under Rule 405 of the Securities Act of 1933. Accordingly, the securities sold in this Offering can only be resold through registration under the Securities Act of 1933, Section 4(1), if available, for non-affiliates, or by meeting the conditions of Rule 144(i). Any investment in the shares offered herein involves a high degree of risk. You should only purchase shares if you can afford a loss of your investment.

Our independent registered public accountant has issued an audit opinion for Kismet, Inc., which includes a statement expressing substantial doubt as to our ability to continue as a going concern. Accordingly, any investment in the shares offered hereby involves a high degree of risk and you should only purchase shares if you can afford a loss of your entire investment.

There currently is no market for our securities and a public market may never develop, or, if any market does develop, it may not be sustained. Our Common Stock is not traded on any exchange or on the over-the-counter market. There can be no assurance that our Common Stock will ever be quoted on a stock exchange or a quotation service or that any market for our stock will develop.

While the Company believes that the net proceeds from the sale of all Shares in this Offering will enable the Company to meet its business plans and enable it to operate as a going concern, there can be no assurance that all these

goals can be achieved. There is no assurance that we will be able to sell any securities in this offering that is being conducted on a best efforts basis, and we may not sell any securities in this offering. Moreover if less than all of the Shares are sold, management will be required to adjust its plans and allocate proceeds in a manner which, in its sole discretion, will be in the best interest of the Company. It is highly likely that if not all of the Shares are sold there will be a need for additional financing in the future, without which the ability of the Company to operate as a going concern may be jeopardized. No assurance whatsoever can be given or is made that such additional financing, if and when needed, will be available or that it can be obtained on terms favorable to the Company. Accordingly you may be investing in a company that does not have adequate funds to conduct its operations. If that happens, you will suffer a loss of your investment.

THE PURCHASE OF THE SECURITIES OFFERED THROUGH THIS PROSPECTUS INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD CAREFULLY READ THIS ENTIRE PROSPECTUS, INCLUDING THE SECTION ENTITLED "RISK FACTORS" BEGINNING ON PAGE 9 HEREOF BEFORE BUYING ANY SHARES OF KISMET, INC.'S COMMON STOCK.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Date of this prospectus is _____, 2014

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You should rely only on the information contained or incorporated by reference to this prospectus in deciding whether to purchase our Common Stock. We have not authorized anyone to provide you with information different from that contained in this prospectus. Under no circumstances should the delivery to you of this prospectus or any sale made pursuant to this prospectus create any implication that the information contained in this prospectus is correct as of any time after the date of this prospectus. To the extent that any facts or events arising after the date of this prospectus, individually or in the aggregate, represent a fundamental change in the information presented in this prospectus, this prospectus will be updated to the extent required by law.

Table of ContentsPROSPECTUS SUMMARY

The following summary highlights material information contained in this prospectus. This summary does not contain all of the information you should consider before investing in the securities. Before making an investment decision, you should read the entire prospectus carefully, including the risk factors section, the financial statements and the notes to the financial statements. You should also review the other available information referred to in the section entitled "Where You Can Find More Information" in this prospectus and any amendment or supplement hereto.

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at, www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models, where users do small tasks for which computers lack aptitude for small amounts of money. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Although we were only recently incorporated and have not yet commenced business operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's unsteady financial climate. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered hereunder; however, we believe that investors in today's markets demand full transparency and by our registering this Offering and becoming a reporting company, we will be able to meet this demand.

Currently, we are not a fully reporting company, and there is no public trading market for our Common Stock and no such market may ever develop, which may limit the Company's ability to raise funds through equity financings or to use its shares as consideration. However, management believes that the Company will be able to meet all requirements to be quoted on the OTC Bulletin Board including being current in all required filings with the Securities and Exchange Commission ("SEC") following the declared effectiveness of this Offering. Further, even though the Company's Common Stock will likely be considered a penny stock, becoming a reporting company will provide us with enhanced visibility and give us a greater opportunity to provide liquidity to our shareholders.

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Further, our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

We are currently a development stage company and to date we have recorded no revenue. Accordingly, our independent registered public accountants have issued a comment regarding our ability to continue as a going concern (please refer to the footnotes to the financial statements). Until such time that we are able to establish a consistent flow of revenues from our operations which is sufficient to sustain our operating needs, management intends to rely primarily upon debt financing to supplement cash flows, if any, generated by our products and services. We will seek out such financings as necessary to allow the Company to continue to grow our business operations and to cover such costs, excluding professional fees, associated with being a reporting Company with the SEC, although we will not be a fully reporting company. We estimate such costs to be approximately \$40,000 for 12 months following this Offering. The Company has included such costs to become a publicly reporting company in its targeted expenses for working capital expenses and intends to seek out reasonable loans from friends, family and business acquaintances if it becomes necessary. At this point we have been funded by our sole officer and director, and have not received any firm commitments or indications from any family, friends or business acquaintances regarding any potential investment in the Company.

Our current cash and working capital is not sufficient to cover our current estimated expenses of \$40,000, which include those fees associated with obtaining a Notice of Effectiveness from the SEC for this Registration Statement. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. We hope that we will be able to complete this Offering within the coming months. We anticipate fully launching our business operations approximately three to four months after the completion of this Offering. We believe that the maximum amount of funds generated from the Offering will provide us with enough proceeds to fund our plan of operations for up to twelve months after the completion of this Offering. If we raise \$40,000 or less from this Offering, we will have to seek out additional capital from alternate sources to execute our business plan. This amount will allow us to cover our offering expenses and to develop and launch our website. Currently the Company does not have any outstanding financial obligations. We do not currently have any arrangements for obtaining additional financing and there is no assurance that any additional financing will be available or, if available, on terms that will be acceptable to us. We will seek such funds from friends, family, and business acquaintances; however, we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company and cannot predict when such funding may be available to us. Failure to raise additional financing will cause us to go out of business.

As we are a start-up company, it is unclear how much revenue our operations will generate; however, it is our hope that our revenues will exceed our costs. Our potential to generate revenue can be affected by the strength of our proposed website platform, our marketing and advertising strategies, the number of employees and consultants we will retain, and several other factors. These factors are directly related to the amount of proceeds we receive from this Offering, as the greater amount of proceeds we receive, the greater amount of capital we can use towards our business operations (see "Use of Proceeds" chart).

Neither the Company, Mr. Kim, nor any other affiliated or unaffiliated entity of the Company or Company promoters has any plans to use the Company as a vehicle for a private company to become a reporting company once Kismet, Inc. becomes a reporting company, though not a fully reporting company. Additionally, we do not believe that the Company is a blank check company as defined in Section a(2) of Rule 419 under the Securities Act of 1933, as amended, because the Company has a specific business plan and has no plans or intentions to engage in a merger or acquisition with an unidentified company, companies, entity or person.

We are an Emerging Growth Company as defined in the Jumpstart Our Business Startups Act.

We shall continue to be deemed an emerging growth company until the earliest of:

(A) the last day of the fiscal year of the issuer during which it had total annual gross revenues of \$1,000,000,000 (as such amount is indexed for inflation every 5 years by the Commission to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics, setting the threshold to the nearest 1,000,000) or more;

(B) the last day of the fiscal year of the issuer following the fifth anniversary of the date of the first sale of common equity securities of the issuer pursuant to an effective registration statement under this title;

(C) the date on which such issuer has, during the previous 3-year period, issued more than \$1,000,000,000 in non-convertible debt; or

(D) the date on which such issuer is deemed to be a 'large accelerated filer', as defined in section 240.12b-2 of title 17, Code of Federal Regulations, or any successor thereto.

As an emerging growth company we are exempt from Section 404(b) of Sarbanes Oxley. Section 404(a) requires Issuers to publish information in their annual reports concerning the scope and adequacy of the internal control structure and procedures for financial reporting. This statement shall also assess the effectiveness of such internal controls and procedures.

Section 404(b) requires that the registered accounting firm shall, in the same report, attest to and report on the assessment on the effectiveness of the internal control structure and procedures for financial reporting.

As an emerging growth company we are exempt from Section 14A and B of the Securities Exchange Act of 1934 which require the shareholder approval of executive compensation and golden parachutes.

We have irrevocably opted out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the Act.

For a further discussion of our Company, plan of operations, growth strategy and marketing strategy see the below section entitled "Description of Business".

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As an emerging growth company, we are entitled to the following exemptions from, and modifications of, the disclosure, accounting, auditing and other requirements that would otherwise apply.

Reduced Financial Statement and MD&A Disclosure: Emerging growth companies are required to provide only two years of audited financial statements (instead of three) plus unaudited interim financial statements. If an emerging growth company is required to include separate financial statements for an acquired business, the maximum time period for which such separate financial statements must be provided is also two years, regardless of the significance of the acquisition under Regulation S-X. In addition, an emerging growth company need not present selected financial data in the Form S-1 or other registration statements or Exchange Act reports for any period prior to the earliest audited period present in its registration statement. Similarly, MD&A must cover only the fiscal period presented in the required financial statements. Over time, a third year of audited financial statements (and corresponding MD&A) and up to five years of selected financial data will be required in other registration statements and Exchange Act reports filed by the emerging growth company.

Delayed Application of New Accounting Standards: Emerging growth companies are not subject to any accounting standards that are adopted or revised on or after April 5, 2012, unless and until these standards are required to be applied to non-public companies (companies that are not subject to the reporting requirements of the Exchange Act and have not filed a pending registration statement under the Securities Act), although emerging growth companies may elect to be subject to such accounting standards at the time they become applicable to public companies. This election must be made on an “all or nothing” basis and is irrevocable.

Exemption from New PCAOB Audit Requirements: Emerging growth companies are exempt from any future mandatory audit firm rotation requirement and any rules requiring that auditors supplement their audit reports with additional information about the audit or financial statements of the company (a so-called auditor discussion and analysis) that the PCAOB might adopt. Any other new auditing standards adopted by the PCAOB will not apply to audits of emerging growth companies unless the SEC determines that application of the new rules to audits of emerging growth companies is necessary or appropriate in the public interest, after considering the protection of investors and whether the action will promote efficiency, competition, and capital formation.

Reduced Executive Compensation Disclosures: An emerging growth company is allowed to provide the “scaled” executive compensation disclosures previously available only to smaller reporting companies. As a result, an emerging growth company need not provide CD&A; compensation information is required only for three named executive officers (including the CEO); only three of the seven compensation tables otherwise required must be provided; the Summary Compensation Table is only required to cover two years (as opposed to three); and narrative disclosure of compensation policies and practices as they relate to risk management is not required.

Expansion of Permitted Investor Communications: Emerging growth companies and their agents have more freedom to communicate with potential investors that are “qualified institutional buyers” (as defined by Rule 144A) or institutions that are “accredited investors” (as defined by Regulation D), both before and after the filing of a registration statement or other securities offering (including during the quiet period).

Confidential Submission of Registration Statements: An emerging growth company is permitted to submit a draft Form S-1 (and amendments to the Form S-1) to the SEC for confidential review instead of filing it publicly. A Form S-1 that is confidentially submitted must be substantially complete, including all required financial statements, signed audit reports covering the audited financial statements presented in the Form S-1, and exhibits, but need not be signed by the company or its directors or principal officers, include consents from auditors or other experts, or be accompanied by the registration fee. Required signatures, consents, and the registration fee are provided upon the first public filing. The SEC review process for a confidential submission is generally the same as for a public filing. Confidential submissions are exempt from Freedom of Information Act requests, but the initial submission and all amendments must be filed publicly no later than twenty-one days before the road show commences (or twenty-one days before effective of the Form S-1, if there is no road show). This twenty-one day period is intended to give the market sufficient time to digest the Form S-1 before marketing of the offering commences.

Relaxation of Research Analyst Restrictions: Research analysts have greater ability to communicate with investors and with the management of an emerging growth company in connection with the company registration statement. Research analysts are permitted to attend meetings with the company’s management at which other broker-dealer personnel, including investment bankers participating in the registration statement, are present, and are also able to attend investor meetings arranged by investment bankers. In addition, brokers-dealers, including underwriters participating in the registration statement, may public research reports and make public appearances regarding the company both prior to and after the filing of a registration statement for an offering of common equity securities, during any prescribed post-offering blackout period, and during any blackout period prior to or after the expiration, termination, or waiver of an lockup period. However, most major investment banks remain constrained by the global settlement.

Exemption from Internal Controls Audit Attestation: Emerging growth companies are exempt from the requirement under section 404(b) of the Sarbanes-Oxley Act that an independent registered public accounting firm audit and report on the effectiveness of a company's internal control over financial reporting (ICFR). However, emerging growth companies are not exempt from the requirement to maintain an effective system of ICFR and to provide an annual management report on the ICFR and a quarterly ICFR certification from the CEO and CFO.

Exemption from Say-on-Pay, Say-on-Frequency, and Say-on-Parachute Requirements: Emerging growth companies are exempt from the requirements mandated by the Dodd-Frank Act that companies seek stockholder approval of an advisory vote on their executive compensation arrangements, including golden parachute compensation.

Exemption from Additional Compensation Disclosures: Emerging growth companies are exempt from the Dodd-Frank Act requirements, which remain subject to SEC rulemaking, to include disclosures about the relationship between executive compensation and financial performance and the ratio between CEO compensation and median employee compensation.

In general, an issuer that has a public float of less than \$75 million qualifies as a smaller reporting company and, as a result, may avail itself of the scaled executive compensation provisions of Item 402. Under Item 10(f)(2)(iii), however, "once an issuer fails to qualify for smaller reporting company status, it will remain unqualified unless . . . its public float . . . was less than \$50 million as of the last business day of its second fiscal quarter." As a result, unless the Commission or its staff issues rules or guidance to the contrary, Section 102(c) of the JOBS Act will not enable an existing issuer as of the time that the JOBS Act was enacted (i.e., that went public after December 8, 2011 and before the JOBS Act was signed into law) that is an Emerging Growth Company, but that has previously failed to qualify as a smaller reporting company, to take advantage of the scaled executive compensation disclosure provisions.

The scaled disclosure requirements available to smaller reporting companies overlap with those available to emerging growth companies, but the provisions are not identical. In many cases, the disclosure requirements applicable to smaller reporting companies are less burdensome than those applicable to emerging growth companies, with a few notable exceptions, such as exemptions from the requirement to provide an auditor attestation report under Section 404(b) of the Sarbanes-Oxley Act of 2002 (Sarbanes-Oxley Act), and exemptions from certain provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) relating to executive compensation.

The exhibit filing requirement for all material contracts not made in the ordinary course of business, as well as the requirement that all issuers submit financial information in XBRL format for periodic reports and other public filings.

the requirement in Exchange Act Section 14A(a) to conduct shareholder advisory votes on executive compensation and on the frequency of such votes;

the requirement in Exchange Act Section 14A(b) to provide disclosure about and conduct shareholder advisory votes on golden parachute compensation;

the requirement in Section 953(b) of the Dodd-Frank Act to provide disclosure of the ratio of the median annual total compensation of all employees of the issuer to the annual total compensation of the chief executive officer (when adopted);

the requirement in Exchange Act Section 14(i) to provide disclosure of the relationship between executive compensation and issuer financial performance (when adopted);

in the case of a new or revised financial accounting standard that has different compliance dates for public and private companies, the requirement to comply with any such financial accounting standard until the date that a private company is required to comply; and any rules of the Public Company Accounting Oversight Board requiring mandatory audit firm rotation or a supplement to the auditor's report in which the auditor would be required to provide additional information about the audit and the financial statements of the issuer (auditor discussion and analysis).

While Section 102(c) of the JOBS Act permits an emerging growth company to comply with the smaller reporting company version of Item 402 of Regulation S-K, Section 102(c) does not permit an emerging growth company to comply with the smaller reporting company provisions of Item 303 of Regulation S-K. Instead, Section 102(c) permits an emerging growth company, in its MD&A, to discuss only those audited periods presented in its audited financial statements. Therefore, if in the registration statement for its initial public offering of common equity securities, an emerging growth company's audited financial statements cover only two years, as permitted by Section 7(a) of the Securities Act, then the company can limit its MD&A discussion to those two years.

Unless it is a smaller reporting company, an emerging growth company is required to present three years of financial statements in its registration statement on Form 10 or Form 20-F. Section 7(a)(2)(A) of the Securities Act, which permits two years of financial statements, applies only to the registration statement for the initial public offering of common equity securities.

Table of Contents**SUMMARY OF THIS OFFERING**

The Issuer	Kismet, Inc.
Securities being offered	Up to 4,000,000 shares of Common Stock, our Common Stock is described in further detail in the section of this prospectus titled "DESCRIPTION OF SECURITIES – Common Stock."
Offering Type	The Offering is being conducted on a self-underwritten, best efforts basis, there is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares.
Per Share Price	\$0.05
No Revocation	You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.
No Public Market	There is no public market for our Common Stock. We cannot give any assurance that the shares being offered will have a market value, or that they can be resold at the offered price if and when an active secondary market might develop, or that a public market for our securities may be sustained even if developed. The absence of a public market for our stock will make it difficult to sell your shares. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered. We intend to apply to the OTCBB, through a market maker that is a licensed broker dealer, to allow the trading of our Common Stock upon our becoming a reporting entity under the Securities Exchange Act of 1934, though not a fully-reporting company.
Duration of Offering	The shares are offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days.
Number of Shares Outstanding Before the Offering	There are 5,000,000 shares of Common Stock issued and outstanding as of the date of this prospectus, held solely by our Chairman, President, Chief Executive Officer, and Secretary, Ju Hyuk Kim.
Registration Costs	We estimate our total costs relating to the registration herein shall be approximately \$20,000.00.
Net Proceeds to the Company	The Company is offering 4,000,000 shares of Common Stock, \$0.001 par value at an offering price of \$0.05 per Share for net proceeds to the Company at \$200,000. The full subscription price will be payable at the time of subscription and any such funds received from subscribers in this Offering will be released to the Company when subscriptions are received and accepted.
Use of Proceeds	We will use the proceeds to pay administrative and professional expenses and implement our business development and growth strategies.
Risk Factors	An investment in our Common Stock involves a high degree of risk. You should carefully consider the risk factors set forth under the "Risk Factors" section herein and the other information contained in this prospectus before making an investment decision regarding our Common Stock.

Table of Contents**RISK FACTORS**

An investment in our Common Stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this prospectus before investing in our Common Stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Currently, shares of our Common Stock are not publicly traded. In the event that shares of our Common Stock become publicly traded, the trading price of our Common Stock could decline due to any of these risks, and you may lose all or part of your investment. In the event our Common Stock fails to become publicly traded you may lose all or part of your investment.

RISKS RELATED TO THE OFFERING

As there is no minimum for our Offering, if only a few persons purchase shares, they will lose their investment without the Company being able to make a significant attempt to implement its business plan.

Since there is no minimum amount of shares that must be sold directly by the Company under this Offering, if a limited number of shares are sold, we may not have enough capital to fully implement our plan of operations. If we are able to sell only 10% of the offered shares, the proceeds would be just enough to cover our anticipated offering expenses of approximately \$20,000. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the “going concern” modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern. If we fail to raise sufficient capital, we would expect to have insufficient funds for our ongoing operating expenses. Any significant lack of funds will curtail the growth of our business and may cause our business to fail. If our business fails, investors will lose their entire investment.

We are a development stage company with a limited operating history and may never be able to carry out our plan of operations or achieve any significant revenues or profitability. At this stage of our business, even with our good faith efforts, potential investors have a high probability of losing their entire investment.

We are subject to all of the risks inherent in the establishment of a new business enterprise, and we have not generated any revenues to date. Any profitability in the future from our business will be dependent upon the successful development, marketing and sales of our proposed website platform and future products, which are subject to numerous industry-related risk factors as set forth herein. Accordingly, we may not be able to successfully carry out our plan of operations and any investor may lose their entire investment.

We are deemed a “shell company” and as such we are subject to additional reporting and disclosure requirements that may affect our short-term prospects to implement our business plan and could result in a loss of your entire investment.

The Securities and Exchange Commission (“SEC”) adopted Rule 405 of the Securities Act and Exchange Act Rule 12b-2 which defines a shell company as a registrant that has no or nominal operations, and either (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents and nominal other assets. The rules prohibit shell companies from using a Form S-8 to register securities pursuant to employee compensation plans. However, the rules do not prevent us from registering securities pursuant to registration statements. Additionally, the rule regarding Form 8-K requires shell companies to provide more detailed disclosure upon completion of a transaction that causes it to cease being a shell company including information required pursuant to Regulation S-K, information required in a registration statement on Form 10, and certain financial information. In order to assist the SEC in the identification of shell companies, we are also required to check a box on Form 10-Q and Form 10-K indicating that we are a shell company. To the extent that we are subject to additional reporting and disclosure requirements because we are a shell company, we may be delayed in executing any mergers or acquiring other assets that would cause us to cease being a shell company.

Shares of our Common Stock that have not been registered under the Securities Act of 1933, as amended, regardless of whether such shares are restricted or unrestricted, are subject to resale restrictions imposed by Rule 144, including those set forth in Rule 144(i) which apply to a “shell company.” In addition, any shares of our Common Stock that are held by affiliates, including any received in a registered offering, will be subject to the resale restrictions of Rule 144(i).

Pursuant to Rule 144 of the Securities Act of 1933, as amended ("Rule 144"), a "shell company" is defined as a company that has no or nominal operations; and, either no or nominal assets; assets consisting solely of cash and cash equivalents; or assets consisting of any amount of cash and cash equivalents and nominal other assets. As such, we are a "shell company" pursuant to Rule 144, and as such, sales of our securities pursuant to Rule 144 are not able to be made until 1) we have ceased to be a "shell company"; 2) we are subject to Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended; 3) have filed all of our required periodic reports for at least the previous one year period prior to any sale pursuant to Rule 144; and 4) a period of at least twelve months has elapsed from the date "Form 10 information" has been filed with the Commission reflecting the Company's status as a non-"shell company." If less than 12 months has elapsed since the Company ceases being a "shell company", then only registered securities can be sold pursuant to Rule 144.

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Therefore, any restricted securities we sell in the future or issue to consultants or employees, in consideration for services rendered or for any other purpose, will have no liquidity until and unless such securities are registered with the Commission and/or until a year after we cease to be a "shell company" and have complied with the other requirements of Rule 144, as described above. As a result, it may be harder for us to fund our operations and pay consultants with our securities instead of cash. Furthermore, it will be harder for us to raise funding through the sale of debt or equity securities unless we agree to register such securities with the Commission, which could cause us to expend additional resources in the future. Our status as a "shell company" could prevent us from raising additional funds, engaging consultants, and using our securities to pay for any acquisitions (although none are currently planned), which could cause the value of our securities, if any, to decline in value or become worthless. Lastly, any shares held by affiliates, including shares received in any registered offering, will be subject to the resale restrictions of Rule 144(i).

We are selling this Offering without an underwriter and may be unable to sell any shares.

This Offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares. We intend to sell our shares through our President and Chief Executive Officer, who will receive no commissions or other remuneration from any sales made hereunder. He will offer the shares to friends, family members, and business associates; however, there is no guarantee that he will be able to sell any of the shares. Unless he is successful in selling all of the shares and we receive the maximum amount of proceeds from this Offering, we may have to seek alternative financing to implement our plan of operations.

We may not be able to further implement our business strategy unless sufficient funds are raised in this Offering. Our inability to raise additional funds could cause investors to lose their investment. Additionally, we may have to seek additional capital through the sale of additional shares or other equity securities which would result in additional dilution to our stockholders.

We may not realize sufficient proceeds from this Offering to further business development, or to provide adequate cash flow for planned business activities. At March 31, 2013 we had cash on hand of \$4,075 and accumulated a deficit of \$2,425. We have not generated any revenue from our operations to date. At this rate, we expect that we will not be able to continue operations without obtaining additional funding or beginning to generate revenue. Accordingly, we anticipate that additional funding will be needed for general administrative expenses, business development, marketing costs and support materials.

We do not currently have any arrangements for financing and our obtaining additional financing will be subject to a number of factors, including general market conditions, investor acceptance of our plan of operations and initial results from our business operations. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. Failure to raise additional financing will cause us to go out of business. If this happens, you could lose all or part of your investment. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering.

If our resources are insufficient to satisfy our cash requirements, we may seek to sell additional equity or debt securities or obtain a credit facility. The sale of additional equity securities could result in additional dilution to our stockholders. The incurrence of indebtedness would result in increased debt service obligations and could result in operating and financing covenants that would restrict our operations. We cannot assure you that financing will be available in amounts or on terms acceptable to us, if at all.

Because Ju Hyuk Kim currently owns 100% of our outstanding Common Stock, investors may find that corporate decisions influenced by Mr. Kim are inconsistent with the best interests of other stockholders.

Mr. Kim, our sole officer and director, currently owns 100% of the outstanding shares of our Common Stock, and, upon completion of this Offering, would own 55.55% of our outstanding Common Stock if the maximum number of shares are sold. Accordingly, Mr. Kim will have a significant influence in determining the outcome of all corporate transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets, and

also the power to prevent or cause a change in control. While we have no current plans with regard to any merger, consolidation or sale of substantially all of our assets, the interests of Mr. Kim may still differ from the interests of the other stockholders.

There is substantial doubt about our ability to continue as a going concern.

At March 31, 2013, the Company has not generated revenue, has no certainty of earning revenues in the future, and has a working capital deficit and an accumulated deficit of \$2,425 since inception. These factors, among others, raise substantial doubt about our ability to continue as a going concern. Our ability to generate future revenues will depend on a number of factors, many of which are beyond our control. These factors include general economic conditions, market acceptance of our future website platform, proposed products and competitive efforts. Due to these factors, we cannot anticipate with any degree of certainty what our revenues will be in future periods. As such, our independent registered public accountants have expressed substantial doubt about our ability to continue as a going concern. This opinion could materially limit our ability to raise additional funds by issuing new debt or equity securities or otherwise. You should consider our independent registered public accountant's comments when determining if an investment in the Company is suitable.

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You may have limited access to information regarding our business because we are a limited reporting company exempt from many regulatory requirements and our obligations to file periodic reports with the SEC could be automatically suspended under certain circumstances.

The Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. As of the effectiveness of our Registration Statement of which this prospectus is a part, we will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our Registration Statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our Registration Statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted. After this Registration Statement on Form S-1 becomes effective, we will be required to deliver periodic reports to security holders. However, we will not be required to furnish proxy statements to security holders and our directors, officers and principal beneficial owners will not be required to report their beneficial ownership of securities to the SEC pursuant to Section 16 of the Securities Exchange Act of 1934 until we have both 2,000 or more persons or 500 or more persons who are not accredited investors and greater than \$10 million in assets. This means that your access to information regarding our business will be limited.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002, as a smaller reporting company, our management will be required to provide a report on the effectiveness of our internal controls over financial reporting, beginning with our second annual report, and we will not be required to provide an auditor's attestation regarding such report. We have not assessed the effectiveness of our disclosure controls and procedures or our internal controls over financial reporting, and we expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification requirements. Additionally, investors should be aware of the risk that management may assess and render the Company's internal controls ineffective, which could have a material adverse effect on the Company's financial condition or result of operations.

Because all of our assets and our officers and directors are located outside the United States of America, it may be difficult for an investor to enforce within the United States any judgments obtained against us or any of our officers and directors.

All of our assets are located outside of the United States and we do not currently maintain a permanent place of business within the United States. In addition, our directors and officers are nationals and/or residents of countries other than the United States, and all or a substantial portion of such persons' assets are located outside the United States. As a result, it may be difficult for an investor to effect service of process or enforce within the United States any judgments obtained against us or our officers or directors, including judgments predicated upon the civil liability provisions of the securities laws of the United States or any state thereof. In addition, there is uncertainty as to whether the courts of South Korea and other jurisdictions would recognize or enforce judgments of United States courts obtained against us or our director and officer predicated upon the civil liability provisions of the securities laws of the United States or any state thereof, or be competent to hear original actions brought in South Korea or other jurisdictions against us or our director and officer predicated upon the securities laws of the United States or any state thereof.

It may not be possible for investors to effect service of process outside South Korea upon our directors named in the report that are residents of South Korea or to enforce judgments obtained against us or these persons in foreign courts predicated upon the liability provisions of foreign countries, including the civil liability provisions of the federal securities laws of the United States. Moreover, it is unlikely that a court in South Korea would award damages on the same basis as a foreign court if an action were brought in South Korea or that an South Korean court would enforce foreign judgments if it viewed the amount of damages as excessive or inconsistent with South Korean practice.

RISKS RELATED TO OUR BUSINESS

Key management personnel may leave the Company, which could adversely affect the ability of the Company to continue operations.

The Company is entirely dependent on the efforts of our CEO and President because of the time and effort that he devotes to the Company. He is in charge of overseeing all development strategies, supervising any/all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform, and the establishment of our future sales team. The loss of him, or other key personnel in the future, could have a material adverse effect on our business, financial condition and results of operations. The Company does not maintain "key person" life insurance on its officers, directors or key employees. Our success will depend on the performance of Mr. Kim and our ability to attract and motivate other key personnel.

Presently, the Company's president has other outside business activities and as such he is not devoting all of his time to the Company, which may result in periodic interruptions or business failure.

Our sole officer and director, Mr. Kim, has other outside business activities and as such, he is not devoting all of his time to the Company, which could cause our business to fail. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business.

The lack of public company experience of our sole officer and director could adversely impact our ability to comply with the reporting requirements of U.S. Securities laws.

Our sole officer and director, Mr. Ju Hyuk Kim, has no experience managing a public company which could adversely impact our ability to comply with legal, regulatory, and reporting requirements of U.S. Securities laws. Our management may not be able to implement programs and policies in an effective and timely manner to adequately respond to such legal, regulatory and reporting requirements, including the establishment and maintenance of internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, which are necessary to maintain public company status. If we were to fail to fulfill those obligations, our ability to operate as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our Company. Our ability to operate successfully may depend on our ability to attract and retain qualified personnel with appropriate experience in the management of a public company. Our ability to find and retain qualified personnel on our terms and budget may be very limited.

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The microwork website industry has experienced rapid growth over a short period of time, and it is uncertain whether this market will continue to develop or whether it can be maintained. If we are unable to successfully respond to changes in the market, our business could be harmed.

The microwork industry has grown rapidly as merchants and consumers have increasingly used the internet marketplace to find work solutions. Further, the microwork website industry is relatively new and with the success of companies like Amazon, has seen a flood of new participants seeking to enter this space. Accordingly, given the limited history, it is difficult to predict whether this market will continue to grow or whether it can be maintained. If work providers and work seekers determine that they no longer believe in the value of our proposed online microwork marketplace, we could see a substantial negative effect upon the market. Our success will depend on our ability to adjust our strategy to meet the changing market dynamics. If we are unable to do so, our business could be harmed.

If we fail to acquire clients to utilize our online microwork marketplace, our business will be significantly harmed.

We must acquire microwork providers to provide us with projects and microwork seekers in order to generate revenue and achieve profitability. We cannot assure you that any revenue that we may generate will ultimately exceed the costs involved with acquiring new projects. If our clients do not perceive our website to be of high value and quality, we may not be able to acquire or retain our clients.

We believe that many of our new clients will originate from word-of-mouth and non-paid referrals from existing clients, and therefore we must ensure that our existing clients remain satisfied and loyal to our Company in order to continue receiving those referrals. Once we establish a client base, if our efforts to satisfy our established clients are not successful, we may not be able to acquire new clients in sufficient numbers to continue to grow our business or we may be required to incur significantly higher marketing expenses in order to acquire new clients. A decline in the number of clients or client satisfaction would have an adverse effect on our business, financial condition and results of operations.

Our business model may limit our ability to generate significant revenues and to operate profitably, which could cause the Company to cease all operations.

Our business model may not be sufficiently designed to withstand competition from larger, more established microwork companies because, compared to our competitors, we will offer our staff a larger percentage of revenue generated from our business. However, we hope to set our Company apart from our competition and acquire a large client base by supporting our social mission to connect women and youth living in poverty with dignified work via the Internet. Within our business model, our outsourcing will benefit disadvantaged people in areas of severely low employment. It brings the type of digital work traditionally performed by outsourcing providers to people living in rural areas or slums. We will bring jobs to those who may not have access to secondary or tertiary education, as well as highly-educated people who live in communities with extremely high unemployment.

We cannot assure you that we will be able to manage the growth of our Company effectively.

We plan to experience growth in demand for our future microwork postings once we are able to launch our proposed website platform. We expect our number of employees, users and merchants to increase significantly once we launch our platform, and we expect our growth to continue for the foreseeable future. The growth and expansion of our business and product offerings could place significant demands on our management and our operational and financial resources. We will need to manage multiple relations with various merchants, subscribers, and website developers. To effectively manage our growth, we will need to continually implement operational plans and strategies, improve and expand our infrastructure of people and information systems, and train and manage our employee base.

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Government regulation of the Internet and e-commerce is evolving, and unfavorable changes or failure by us to comply with these regulations could substantially harm our business and results of operations.

We will be subject to general business regulations and laws as well as regulations and laws specifically governing the Internet and e-commerce, including the e-commerce marketplace that we intend to create through our website. These regulations and laws may involve taxation, tariffs, subscriber privacy, data protection, content, copyrights, distribution, electronic contracts and other communications, consumer protection, the provision of online payment services and the characteristics and quality of services. It is not clear how existing or future laws governing such issues will affect the Internet, e-commerce or our business. Failure to comply with these laws and regulations could result in substantial fines or suspension of our operations, which would substantially harm our business and financial results.

New tax treatment of companies engaged in Internet commerce may adversely affect the use of our proposed website and harm our business operations.

Due to the global nature of the Internet, it is possible that various states might attempt to regulate our transactions or levy sales, income or other taxes relating to our activities. Tax authorities at the federal, state and local levels are currently reviewing the appropriate treatment of companies engaged in Internet commerce. New or revised federal, state or local tax regulations may subject us or our subscribers to additional sales, income and other taxes. We cannot predict the effect of current attempts to impose sales, income or other taxes on commerce over the Internet. New or revised taxes and, in particular, sales taxes and similar taxes would likely increase the cost of doing business online and decrease the attractiveness of advertising and selling goods and services over the Internet. New taxes could also create significant increases in internal costs necessary to capture data, and collect and remit taxes. Any of these events could have an adverse effect on our business and results of operations.

Failure to comply with existing federal and state privacy laws and regulations, or the enactment of new privacy laws or regulations, could adversely affect our business.

A variety of federal and state laws and regulations govern the collection, use, retention, sharing and security of consumer data. The existing privacy-related laws and regulations are evolving and subject to potentially differing interpretations. In addition, various federal and state legislative and regulatory bodies may expand current or enact new laws regarding privacy matters. For example, recently there have been Congressional hearings and increased attention on the capture and use of location-based information relating to users of smartphones and other mobile devices. We intend to post privacy policies and practices concerning the collection, use and disclosure of subscriber data on our website and future products. Several Internet companies have incurred penalties for failing to abide by the representations made in their privacy policies and practices. In addition, several states have adopted legislation that requires businesses to implement and maintain reasonable security procedures and practices to protect sensitive personal information and to provide notice to consumers in the event of a security breach. Any failure, or perceived failure, by us to comply with our posted privacy policies or with any data-related consent orders, Federal Trade Commission requirements or orders or other federal or state privacy or consumer protection-related laws, regulations or industry self-regulatory principles could result in claims, proceedings or actions against us by governmental entities or others, or other liabilities, which could adversely affect our business. In addition, a failure or perceived failure to comply with industry standards or with our own privacy policies and practices could result in a loss of subscribers or merchants and adversely affect our business.

The success of our business will depend on our ability to develop a website platform capable of sustaining rapid growth and development; any significant disruption in service on our website or applications could result in a loss of users.

Users will access our projects through our proposed website. Our reputation and ability to acquire, retain and serve our users will be dependent upon the reliable performance of our website and applications and the underlying network infrastructure. As our user base and the amount of information shared on our website and applications begin to grow, we will need an increasing amount of network capacity and computing power. We intend to employ an information technology team to handle the traffic to our website and applications. The operation of these systems will be expensive and complex and could result in operational failures. In the event that our subscriber base or the amount of traffic to our website and applications grows more quickly than anticipated, we may be required to incur significant

additional costs for the repair or maintenance of our infrastructure and the hiring of additional technical personnel. Interruptions in our systems, whether due to system failures, computer viruses or physical or electronic break-ins, could affect the security or performance of our website and applications, prevent our subscribers from accessing our website or applications and as a result, significantly harm our business.

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Our Company will rely entirely on online commerce to conduct secure sales transactions over the Internet. Outdated technologies, security breaches to our systems, or problems with our Internet infrastructure could cause interruptions to our business, impact our reputation with clients and harm our operating results.

Our Company will rely entirely on online commerce to offer our proposed projects. Online commerce is rapidly evolving and a fundamental aspect of our business will be our ability to keep up with these changes. If we fail to respond to technological changes or to adequately maintain, upgrade or develop our proposed website platform and the systems used to process payment for projects that have been completed, we will not be able to keep up with the rapid growth of online commerce and our business could fail. Further, a fundamental requirement for online commerce is the secure transmission of confidential information over public networks. Our proposed website platform will store and transmit users' information, some of which may be private, and security breaches or glitches in our Internet infrastructure could expose us to a risk of loss of this information and result in potential liability and litigation. Like all websites, our website is vulnerable to computer viruses, technical failures, break-ins, phishing attacks, attempts to overload our servers with denial-of-service or other attacks and similar disruptions from unauthorized use of our computer systems, any of which could lead to interruptions, delays, or website shutdowns, causing loss of critical data or the unauthorized disclosure or use of personally identifiable or other confidential information. If we experience compromises to our security, malfunctions in our Internet infrastructure, a complete shutdown of our proposed website, or the loss or unauthorized disclosure of confidential information, our intended merchants or subscribers may lose trust and confidence in us. Any one of these factors could harm our business, prospects, financial condition and results of operations.

Our business may be subject to seasonal sales fluctuations which could result in volatility or have an adverse effect on the market price of our Common Stock.

Our business may be subject to some degree of sales seasonality. As we grow our Company, these seasonal fluctuations may become more evident. Seasonality may cause our working capital cash flow requirements to vary from quarter to quarter depending on the variability in the volume and timing of projects. These factors, among other things, make forecasting more difficult and may adversely affect our ability to manage working capital and to predict financial results accurately, which could adversely affect the market price of our Common Stock.

We will be subject to payments-related risks.

We plan to accept payments using a variety of methods, including credit cards and debit cards. As we offer new payment options to consumers, we may be subject to additional regulations, compliance requirements and fraud. For certain payment methods, including credit and debit cards, we will pay interchange and other fees, which may increase over time, raise our operating costs and lower our profitability. We will rely on third parties to provide payment processing services, including the processing of credit cards and debit cards and it could disrupt our business if these companies become unwilling or unable to provide these services to us. We will also be subject to payment card association operating rules, certification requirements and rules governing electronic funds transfers, which could change or be reinterpreted to make it difficult or impossible for us to comply. If we fail to comply with these rules or requirements, we may be subject to fines and higher transaction fees and lose our ability to accept credit and debit card payments from consumers or facilitate other types of online payments, and our business and operating results could be adversely affected.

In order to resolve any disputes that may arise between two contracting parties as to whether service was successfully completed, we will be implementing dispute resolution policies and procedures. These policies will include a process for the service provider to submit a request for review by an independent panel consisting of officers of the Company that will review, arbitrate and mediate any dispute. We recognize and understand that there may be disputes and disagreements between parties and we will do our best to resolve them. But, in the event there is no resolution, each party bears the risk of non-performance or non-payment.

RISKS RELATING TO THE COMMON STOCK

The Company's stock price may be volatile.

The market price of the Company's Common Stock is likely to be highly volatile and could fluctuate widely in

price in response to various potential factors, many of which will be beyond the Company's control, including the following:

- services by the Company or its competitors;
- additions or departures of key personnel;
- the Company's ability to execute its business plan;
- operating results that fall below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in the Company's financial results.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of the Company's Common Stock.

Because there is no public trading market for our common stock, you may not be able to resell your stock.

There is currently no public trading market for our common stock. Therefore there is no central place, such as a stock exchange or electronic trading system, to resell your shares. If you do want to resell your shares, you will have to locate a buyer and negotiate your own sale in compliance with applicable federal and state securities laws.

There is no assurance of a public market or that our common stock will ever trade on a recognized exchange or quotation system. Therefore, you may be unable to liquidate your investment in our stock.

There is no established public trading market for our common stock. Our shares are not and have not been listed or quoted on any exchange or quotation system. There can be no assurance that a market maker will agree to file the necessary documents with FINRA, which operates the OTCBB, to create such listing or quotation, nor can there be any assurance that such an application would be approved if filed, or that a regular trading market will develop or that if developed, will be sustained. In the absence of a trading market, an investor may be unable to liquidate their investment.

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As a public company, we will incur substantial expenses.

Upon declared effectiveness of this Registration Statement by the SEC, we will become subject to the information and reporting requirements of the U.S. securities laws. The U.S. securities laws require, among other things, review, audit, and public reporting of our financial results, business activities, and other matters. Recent SEC regulation, including regulation enacted as a result of the Sarbanes-Oxley Act of 2002, has also substantially increased the accounting, legal, and other costs related to becoming and remaining an SEC reporting company. If we do not have current information about our Company available to market makers, they will not be able to trade our stock. The public company costs of preparing and filing annual and quarterly reports, and other information with the SEC and furnishing audited reports to stockholders, will cause our expenses to be higher than they would be if we were privately-held. In addition, we are incurring substantial expenses in connection with the preparation of this Registration Statement. These increased costs may be material and may include the hiring of additional employees and/or the retention of additional advisors and professionals. Our failure to comply with the federal securities laws could result in private or governmental legal action against us and/or our sole officer and director, which could have a detrimental effect on our business and finances, the value of our stock, and the ability of stockholders to resell their stock.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that relate to the application of the SEC's penny stock rules in trading our securities and require that a broker/dealer have reasonable grounds for believing that the investment is suitable for that customer, prior to recommending the investment. Prior to recommending speculative, low priced securities to their non-institutional clients, broker/dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative, low priced securities will not be suitable for at least some clients. The FINRA requirements make it more difficult for broker/dealers to recommend that their clients buy our Common Stock, which may have the effect of reducing the level of trading activity and liquidity of our Common Stock. Further, many brokers charge higher transactional fees for penny stock transactions. As a result, fewer broker/dealers may be willing to make a market in our Common Stock, reducing a shareholder's ability to resell shares of our Common Stock.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002 we will be required in our second annual report as a reporting company to include in our annual report our assessment of the effectiveness of our internal control over financial reporting as of the end of fiscal 2013. We have not yet completed our assessment of the effectiveness of our internal control over financial reporting. We expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification and auditor attestation requirements.

As a smaller reporting company, we will not be required to make the effectiveness evaluations of our internal controls over financial reports until the date of our second annual report, additionally, we will not be required to obtain an auditor attestation with respect to management's conclusion about the effectiveness of internal controls over financial reporting for so long as we remain a smaller reporting company.

If a market for our Common Stock does not develop, shareholders may be unable to sell their shares.

A market for our Common Stock may never develop. We intend to contact an authorized OTC Bulletin Board market-maker for sponsorship of our securities on the OTC Bulletin Board. However, there is no guarantee that our shares will be traded on the Bulletin Board, or, if traded, a public market may not materialize. If our Common Stock is not traded on the Bulletin Board or if a public market for our Common Stock does not develop, investors may not be able to re-sell the shares of our Common Stock that they have purchased and may lose all of their investment.

The Company's Common Stock is currently deemed to be "penny stock", which makes it more difficult for investors

to sell their shares.

The Company's Common Stock is currently subject to the "penny stock" rules adopted under section 15(g) of the Exchange Act. The penny stock rules apply to companies whose common stock is not listed on the NASDAQ Stock Market or other national securities exchange and trades at less than \$5.00 per share or that have tangible net worth of less than \$5,000,000 (\$2,000,000 if the company has been operating for three or more years). These rules require, among other things, that brokers who trade penny stock to persons other than "established clients" complete certain documentation, make suitability inquiries of investors and provide investors with certain information concerning trading in the security, including a risk disclosure document and quote information under certain circumstances. Many brokers have decided not to trade penny stocks because of the requirements of the penny stock rules and, as a result, the number of broker-dealers willing to act as market makers in such securities is limited. If the Company remains subject to the penny stock rules for any significant period, it could have an adverse effect on the market, if any, for the Company's securities. If the Company's securities are subject to the penny stock rules, investors will find it more difficult to dispose of the Company's securities.

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The elimination of monetary liability against the Company's existing and future directors, officers and employees under Nevada law and the existence of indemnification rights to the Company's existing and future directors, officers and employees may result in substantial expenditures by the Company and may discourage lawsuits against the Company's directors, officers and employees.

The Company's Articles of Incorporation contain specific provisions that eliminate the liability of directors for monetary damages to the Company and the Company's stockholders; further, the Company is prepared to give such indemnification to its existing and future directors and officers to the extent provided by Nevada law. The Company may also have contractual indemnification obligations under any employment agreements it may have with its officers and directors. The foregoing indemnification obligations could result in the Company incurring substantial expenditures to cover the cost of settlement or damage awards against directors and officers, which the Company may be unable to recoup. These provisions and resultant costs may also discourage the Company from bringing a lawsuit against existing and future directors and officers for breaches of their fiduciary duties and may similarly discourage the filing of derivative litigation by the Company's stockholders against the Company's existing and future directors and officers even though such actions, if successful, might otherwise benefit the Company and its stockholders.

DETERMINATION OF OFFERING PRICE

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

USE OF PROCEEDS

This Offering is being made without the involvement of underwriters or broker-dealers. This means we will receive \$200,000 if all of the shares of Common Stock offered hereunder are purchased. However, we cannot guarantee that we will sell any or all of the shares being offered by us. The table below estimates our use of proceeds, given the varying levels of success of the Offering.

Shares Offered (% Sold)	Gross Offering Proceeds	Approximate Offering Expenses ⁽¹⁾		Total Net Offering Proceeds	Principal Uses of Net Proceeds	
800,000 shares (20%)	\$40,000			\$20,000	Website Hosting	\$1,000
					Website Developers	\$9,000
		SEC Filings	\$1,000		Website Security	\$-0-
		Transfer Agent	\$5,000		Marketing Materials	\$-0-
					Sales Representatives	\$-0-
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000		Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000			
2,000,000 shares (50%)	\$100,000			\$80,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$20,000
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000		Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$80,000			
3,000,000 shares (75%)	\$150,000			\$130,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$50,000
					Sales Representatives	\$50,000
		Legal & Accounting	\$14,000			
			\$10,000			

4,000,000 shares (100%)	\$200,000	TOTAL	\$20,000	\$180,000	Admin/Professional Fees ⁽²⁾	
					TOTAL	\$130,000
		SEC Filings	\$1,000		Website Hosting	\$11,000
		Transfer Agent	\$5,000		Website Developers	\$38,000
					Website Security	\$1,000
		Legal & Accounting	\$14,000		Marketing Materials	\$60,000
					Sales Representatives	\$60,000
					Admin/Professional Fees ⁽²⁾	\$10,000
		TOTAL	\$20,000		TOTAL	\$180,000

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(1) Offering expenses have been rounded to \$20,000

) General Working Capital may include, but are not limited to, postage, telephone services, overnight delivery services, legal fees, accounting fees, costs to become a publicly reporting company and other general and miscellaneous operating expenses. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line item expenditures as required for ongoing operations.

Through our initial research, we have found quotes between \$9,000 and \$40,000 for the full development of our proposed website platform.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after repaying Mr. Kim for funds advanced to pay our offering expenses. We intend to allocate \$38,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations and will budget \$30,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering to launch a marketing campaign lasting eight months. For this marketing campaign, we will budget \$60,000. Further, we will use \$10,000 of our net proceeds for working capital, including administrative and professional fees.

If 75% of the offered shares are sold we will receive \$130,000, after repaying offering expenses. We will still allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations, at a salary of \$25,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering, and launch a marketing campaign lasting eight months. For this marketing we will budget \$50,000. \$10,000 of our net proceeds will be allocated as working capital for administrative and professional fees.

If 50% of the offered shares are sold we will receive \$80,000, after repaying offering expenses. In this instance, we still plan to allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform. If only 50% of the offered shares are sold, we intend to employ only one full time sales representative within our first year of operations, at a salary of \$20,000. We will hire a marketing firm during the fourth month following this Offering, to initiate a marketing campaign for just four months and will budget \$30,000 for this marketing campaign. \$10,000 of our net proceeds will be allocated towards working capital for administrative and professional fees.

If 20% of the offered shares are sold we will receive \$20,000, after repaying offering expenses. In this instance, we will allocate \$9,000 to the development of our proposed website platform, which may not be sufficient to complete development. In this instance, we will have to seek out additional capital from alternate sources to execute our plan of operations. If such funds are not available our business will likely fail and any investment would be lost.

The funds from this Offering will not be used to pay Mr. Kim for his services to the Company, whether provided prior to, during, or subsequent to the Offering. There can be no assurance that the Company will raise any funds through this Offering and if a limited amount of funds are raised, the Company will use such funds according to their best judgment in accordance with the "Use of Proceeds" chart. This discretion is not unlimited and any such change in the use of proceeds as discussed above would be restricted to a proportionate reduction in funds allocated to each specific item listed, and would not differ materially from the "Use of Proceeds" chart above. To the extent our offering proceeds do not cover any professional fees incurred by the Company, we anticipate paying for any such expenses out of any additional funding or revenues we receive.

If we require additional funding, we will seek such funds from friends, family, and business acquaintances in order to continue our operations. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Table of Contents**PLAN OF DISTRIBUTION; TERMS OF THE OFFERING**

As of the date of this prospectus, the Company has 5,000,000 shares of Common Stock issued and outstanding. The Company is registering an additional 4,000,000 shares of its Common Stock for sale at the price of \$0.05 per share. There is no arrangement to address the possible effect of the Offering on the price of the stock.

In connection with the Company's selling efforts in the Offering, Ju Hyuk Kim will not register as a broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of SEC Rule 3a4-1, promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an Offering of the issuer's securities. Mr. Kim is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. Mr. Kim will not be compensated in connection with his participation in the Offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Kim is not, nor has he been within the past 12 months, a broker or dealer, and he is not, nor has he been within the past 12 months, an associated person of a broker or dealer. At the end of the Offering, Mr. Kim will continue to primarily perform substantial duties for the Company or on its behalf otherwise than in connection with transactions in securities. Mr. Kim has not participated in another offering of securities pursuant to the Exchange Act Rule 3a4-1 in the past 12 months. Additionally, he has not and will not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on the Exchange Act Rule 3a4-1(a)(4)(i) or (iii). The safe-harbor limitations will not affect Mr. Kim's potential future capital raising efforts as Mr. Kim is not subject to any statutory disqualifications.

In order to comply with the applicable securities laws of certain states, the securities will be offered or sold in those states only if they have been registered or qualified for sale; an exemption from such registration or if qualification requirement is available and with which the Company has complied. In addition, and without limiting the foregoing, the Company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

The Company does not intend to offer securities via the prospectus prior to the date of effectiveness. As per Section 5(c) of the Securities Act of 1933, the Company shall not directly or indirectly, to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under section 77h of this title.

Penny Stock Regulation

Our Common Shares are not quoted on any stock exchange or quotation system. The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system).

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document prepared by the SEC, that:

- contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties;
- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and,
- contains such other information and is in such form (including language, type, size, and format) as the SEC

shall require by rule or regulation.

The broker-dealer also must provide the customer with the following, prior to proceeding with any transaction in a penny stock:

- bid and offer quotations for the penny stock;
- details of the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and,
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement and a signed and dated copy of a written suitability statement. These disclosure requirements will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling those securities.

Table of Contents***Offering Period and Expiration Date***

This Offering will start on the date this Registration Statement is declared effective by the SEC and continue for a period of 180 days. We may extend the offering period for an additional 90 days, unless the Offering is completed or otherwise terminated by us.

Procedures for Subscribing

Once the Registration Statement is declared effective by the SEC, if you decide to subscribe for any shares in this Offering, you must:

1. receive, review and execute and deliver a Subscription Agreement; and
2. deliver a check or certified funds to us for acceptance or rejection.

Any potential investor will have ample time to review the Subscription Agreement, along with their counsel, prior to making any final investment decision. The Company shall only deliver such Subscription Documents upon request after a potential investor has had ample opportunity to review this prospectus. Further, we will not accept any money until this Registration Statement is declared effective by the SEC.

Right to Reject Subscriptions

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions.

Acceptance of Subscriptions

Upon the Company's acceptance of a Subscription Agreement and receipt of full payment, the Company shall countersign the Subscription Agreement and issue a stock certificate along with a copy of the Subscription Agreement.

You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.

Table of Contents**DILUTION**

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

TERMS OF SALE OF SECURITIES

We are offering a maximum of 4,000,000 of our common stock. In the event that 4,000,000 shares are not sold within 180 days, it is mandatory under Exchange Act Rules 15c2-4 and 10b-9 that all money received by us will be promptly returned to you without interest or deduction of any kind. We do intend to deposit the funds in an escrow account.

Securities will be considered sold when subscription payment is received by Mr. Ju Hyuk Kim, and the subscription agreement is accepted on behalf of Kismet, Inc. Payment to purchase securities will be accepted in the form of cash or bank drafts and/or check in conjunction with the Share Subscription Agreement which must be fully executed. Furthermore, all payments by bank draft and/or check must be deposited in the company bank account and the funds clear before a security is considered sold. Payments are to be issued in the name of Kismet, Inc. The Company (Kismet, Inc.) has not included any exhibits for the underlying documents that govern the conditions on which the proceeds will be held.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering. Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of our shares being offered.

Dilution of the value of our shares you purchase is also a result of the lower book value of our shares held by our existing stockholders.

	20%	50%	75%	100%
Total assets before offering	\$ 1,403	\$ 1,403	\$ 1,403	\$ 1,403
Total liabilities before offering	1,000	1,000	1,000	1,000
Book value before offering	403	403	403	403
Proceeds from offering	20,000	80,000	130,000	180,000
Total book value after offering	20,403	80,403	130,403	180,403
Shares outstanding before offering	5,000,000	5,000,000	5,000,000	5,000,000
Shares sold during offering	800,000	2,000,000	3,000,000	4,000,000
Shares outstanding after offering	5,800,000	7,000,000	8,000,000	9,000,000
Book value per share after offering	\$ 0.00352	\$ 0.01149	\$ 0.01630	\$ 0.02004
Offering Price	\$ 0.05000	\$ 0.05000	\$ 0.05000	\$ 0.05000
Dilution per share	\$ (0.04648)	\$ (0.03851)	\$ (0.03370)	\$ (0.02996)

We intend to sell 4,000,000 shares of our Common Stock at a price of \$0.05 per share. The following table sets forth the number of shares of Common Stock purchased from us, the total consideration paid and the price per share. The table assumes all 4,000,000 shares of Common Stock will be sold.

	Shares Issued		Total Consideration		Price Per Share
	Number of Shares	Percent	Amount	Percent	
Existing Shareholder	5,000,000	55.55%	\$5,000 ⁽¹⁾	2.44%	\$0.001
Purchasers of Shares	4,000,000	44.45%	\$200,000	97.56%	\$0.05
Total	9,000,000	100%	\$205,000	100%	

(1) Pursuant to the Organizational Minutes of the Company, the Company issued 5,000,000 shares of its Common Stock, \$0.001 par value per share to our President, Mr. Ju Hyuk Kim, as consideration for services rendered in

connection with the formation of the Company. This dollar estimate is based on the grant date aggregate fair value at the close of business in accordance with FASB ASC Topic 718.

The following table sets forth the difference between the offering price of the shares of our Common Stock being offered by us, the net tangible book value per share, and the net tangible book value per share after giving effect to the Offering by us, assuming that 100%, 75%, and 50% of the offered shares are sold. Net tangible book value per share represents the amount of total tangible assets less total liabilities divided by the number of shares outstanding as of March 31, 2013. Totals may vary due to rounding.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after offering expenses have been deducted. If 75% of the offered shares are sold we will receive \$130,000 after offering expenses have been deducted. If 50% of the offered shares are sold we would receive \$80,000 after offering expenses have been deducted. If we sell 10% or less of our shares under the Offering, we will not have sufficient proceeds to cover repaying our offering expenses and we will have to pay the remainder of such expenses out of additional financing we have not yet received.

Table of Contents**DESCRIPTION OF PROPERTY**

Our office is located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada. As of the date of this filing, we have not sought to move or change our office site. Additional space may be required as we expand our operations. We do not foresee any significant difficulties in obtaining any required additional space. We currently do not own any real property.

DESCRIPTION OF SECURITIES***Common Stock***

Our authorized capital stock consists of 75,000,000 shares of Common Stock, \$0.001 par value per Share. There are no provisions in our charter or Bylaws that would delay, defer or prevent a change in our control. However, there exists such provisions in our charter that may make changes of control more difficult. Such provisions include the ability of our Board of Directors to issue a series of preferred stock and the limited ability of stockholders to call a special meeting. Special meetings of the shareholders may be called at any time by the Chairman of the Board, the President, or the Secretary, by resolution of the Board of Directors, or at the request in writing of one or more stockholders owning shares in the aggregate entitled to cast at least a majority of the votes at the meeting, with such written request to state the purpose or purposes of the meeting and to be delivered to the Chairman of the Board, the President, or the Secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our Common Stock holders are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders voting for the election of directors, may cast such votes equal to the total number of shares owned by each shareholder for each of the duly nominated directors, if they so choose.

Dividends

It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

Warrants and Options

There are no outstanding warrants or options to purchase our securities.

Transfer Agent and Registrar

Our transfer agent is unassigned.

Table of Contents**MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS*****No Public Market for Common Stock***

There is currently no public trading market for our Common Stock and no such market may ever develop. While we intend to seek and obtain quotation of our Common Stock for trading on the OTC Bulletin Board ("OTCBB"), there is no assurance that our application will be approved. An application for quotation on the OTCBB must be submitted by one or more market makers who: 1) are approved by the Financial Industry Regulatory Authority ("FINRA"); 2) who agree to sponsor the security; and 3) who demonstrate compliance with SEC Rule 15(c)2-11 before initiating a quote in a security on the OTCBB. In order for a security to be eligible for quotation by a market maker on the OTCBB, the security must be registered with the SEC and the company must be current in its required filings with the SEC. There are no listing requirements for the OTCBB and accordingly no financial or minimum bid price requirements. We intend to cause a market maker to submit an application for quotation to the OTCBB upon the effectiveness of this registration statement of which this prospectus forms a part. However, we can provide no assurance that our shares will be traded on the bulletin board or, if traded, that a public market will materialize.

Rule 144

All of the presently outstanding shares of our Common Stock are "restricted securities" as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. The SEC has adopted final rules amending Rule 144 which became effective on February 15, 2008. Pursuant to Rule 144, one year must elapse from the time a "shell company", as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act, ceases to be a "shell company" and files Form 10 information with the SEC, during which time the issuer must remain current in its filing obligations, before a restricted shareholder can resell their holdings in reliance on Rule 144. Form 10 information is equivalent to information that a company would be required to file if it were registering a class of securities on Form 10 under the Exchange Act. Under Rule 144, restricted or unrestricted securities, that were initially issued by a reporting or non-reporting shell company or a company that was at anytime previously a reporting or non-reporting shell company, can only be resold in reliance on Rule 144 if the following conditions are met: (1) the issuer of the securities that was formerly a reporting or non-reporting shell company has ceased to be a shell company; (2) the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act; (3) the issuer of the securities has filed all reports and material required to be filed under Section 13 or 15(d) of the Exchange Act, as applicable, during the preceding twelve months (or shorter period that the Issuer was required to file such reports and materials), other than Form 8-K reports; and (4) at least one year has elapsed from the time the issuer filed the current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

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At the present time, we are classified as a “shell company” under Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. As such, all restricted securities presently held by the founder of our Company may not be resold in reliance on Rule 144 until: (1) we file Form 10 information with the SEC when we cease to be a “shell company”; (2) we have filed all reports as required by Section 13 and 15(d) of the Securities Act for twelve consecutive months; and (3) one year has elapsed from the time we file the current Form 10 type information with the SEC reflecting our status as an entity that is not a shell company.

INFORMATION WITH RESPECT TO REGISTRANT

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THIS REGISTRATION STATEMENT. THIS DISCUSSION SUMMARIZES THE SIGNIFICANT FACTORS AFFECTING OUR OPERATING RESULTS, FINANCIAL CONDITIONS AND LIQUIDITY AND CASH-FLOW SINCE INCEPTION.

DESCRIPTION OF BUSINESS

Company Overview

Kismet, Inc. (“Kismet” or the “Company”) was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company plans to be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon’s Mechanical Turks has proven that there is a large market for “microwork” website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Content Moderation Services helps companies to protect their brand with proactive and reactive content moderation services to minimize inappropriate content or comments. This is accomplished by understanding customer issues and gain insight into customer sentiment with human review and categorization of every case. We then look to build a reputable community by offering peer-to-peer community support that is proactively moderated by people, not software, to ensure that everyone gets a response and that all content is high-value. If up-to-date data as a core part of our client’s business, our Data Services will micro-work to provide high-quality data. Our data services help enterprises keep data clean and current with continuous online research and verification. If our clients wish to make their information available to the public or publish it for research and analysis, the first step is scanning and transcribing each of your files. In order to get their files Web-ready, each file can be transcribed, cleaned up and tagged so it is easy to find via search engines with our Digital Transcription Services.

Our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

Current Operations

Since inception, our operations have consisted of the incorporation of our Company in the State of Nevada, the organization of our business and the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward.

We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website. The full scope of the products we intend to offer is mapped out in our "Products and Services" section below.

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Industry Overview and Market Opportunity

Our Company will attempt to gain market share in the microwork e-commerce industry. As the Internet continues to change the way that people shop for jobs, we believe there is enormous potential for developing an internet-based marketplace for microwork solutions. With trailblazers in the microwork industry such as the e-commerce giant Amazon, the business model for a microwork website has already proven to be a huge success.

We plan to secure contracts for digital services from large U.S. and European companies, where our sales team sources large-scale data projects from clients, divide the work into small tasks – “microwork” – and send it to centers in developing regions, where agents complete it using a web-based interface. Much of the work involves data – phone number on websites, for example – that can be easily verified online by people with little training who are in remote locations. In the short term, employees earn a living wage (typically \$100 to \$300 a month), but they also gain skills that can help them in the long term. Customers, by using microwork centers instead of large vendors, can get jobs done for less cost.

There are a number of leading players in the space. Digital Divide Data, for example, is a non-profit that began operations in Cambodia in 2001 and then expanded to Laos and Kenya. The for-profit company DesiCrew, which grew out of work done at the Indian Institute of Technology Madras, targets opportunities in India. So do the for profits B2R Technologies, which focuses on India’s northern hill country, and RuralShores, which hopes to establish 500 centers across India and connect them virtually so that they can execute increasingly larger projects for clients.

All these organizations strive to improve the lives of disadvantaged workers. But Kismet plans to stand out for its ability to address the significant challenges that impact sourcing faces. For one, people at the bottom of the pyramid don’t necessarily have the skills or experience to perform knowledge work. Few have held jobs in traditional offices, and lack technology expertise. Though potential customers may like the idea of impact sourcing, most still make purchasing decisions on the basis of price, not social impact. Building a microwork business requires significant capital investment in an IT platform that can coordinate the work.

Kismet plans to enable technology builders to farm out massive volumes of small data processing tasks, including transcriptions, image labelling, categorization, and informational research tasks. The body of computers doing this work would be human workers scattered across the world. Kismet’s services would put these tasks in an online marketplace at a price set by the client; there, thousands of people at their computers all over the world would connect to Kismet to pick out and perform these tasks. Like ‘cloud computing’ services more generally, Kismet offers immediate, on-demand provisioning of computational power.

The Company plans to assemble cognitive agents in service of clients and their computer systems. The agents work on their tasks in batches; which will be disseminated through our web platform. The infrastructural work of making people’s labours accessible as computer-invokable resources does the ideological work in emphasizing crowdsourcing as a tool for technological innovation, rather than a new form of factory organization.

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Our current operations consists of the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward. We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website.

Until the Offering is complete, we plan to continue to research and develop our business model so that when we are able to raise funds from the sale of our securities, we will be ready to proceed with our plan of operations. After the completion of this Offering, if the maximum amount of funds is generated, we believe that we will have enough proceeds to fund our plan of operations for up to twelve months. Our business operations will be divided into the following core functions to address the needs of our merchants and subscribers.

Website Development. The first step in realizing our business model is the design and development of our intended website platform. We will need to contract a website developer to build a custom website, as well as an in-depth back-end to our website that will allow our Company to store and view details about every user and microwork project, easily upload new projects, track payment and much more. Our intended website platform will be developed based off of the initial design mockups that we will develop with the help of a designer. The website developer that we intend to engage will also integrate an e-commerce platform into our website to process credit cards. The client will pay the micro-workers directly for their services, meaning our business model does not involve any licensing requirements under federal or state laws, such as, but not limited to, state escrow or money transmitter laws. Our website will be hosted by a website hosting company that will host our website and applications, as well as our back-end development and analytical platform. The Company has not yet secured website hosting to host our website, however, we do not foresee any problems in obtaining hosting prior to the launch of our intended website.

It is not certain that you will generate revenue, but if we establish a consistent revenue flow, we plan to devote a substantial portion of our resources to developing new technologies and features and improving our core technologies. We will employ an information technology team that will focus on the design and development of new website features, maintenance of our website and development and maintenance of our internal operational systems. Eventually, we would also like our technicians to develop advanced technology to improve the experience we offer to users and to increase the efficiency of our business operations.

Sales Representatives. The sales representatives that we intend to hire will help identify client leads and manage project scheduling to maximize project quality. We envision that our standard contractual arrangements will grant us the exclusive right to feature certain projects for a client for a limited time period and provide us with the discretion as to whether or not to offer the project during such period. In scheduling projects, sales representatives will review the projects in our client pool and determine which projects to offer to our users based on the qualifications of the user. As of the date of this filing, we have not yet retained any sales representatives. We plan to hire our first sales representatives during the building of our website platform.

Customer Service. Our future customer service department will be run by our President, Ju Hyuk Kim, and will be accessible to clients, agents and the general public via telephone during normal business hours, five days a week, or via e-mail 24 hours a day, seven days a week. As of the date of this filing, we have not yet retained any customer service representatives, other than our President. We will hire additional customer service representatives, as needed, as our Company grows.

Marketing. After the beta testing of our website is complete, we plan to hire a professional marketing firm full-time to advertise our brand. Once we have initiated our marketing plan, we believe that a substantial portion of our clients and agents will be acquired through word-of-mouth. Our brand awareness will be an ongoing process as we try to establish our Company and grow to new markets.

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Growth Strategy

The core functions of our Company will ultimately work together to produce the key elements of our growth strategy. We feel that the key elements to our growth will be:

- Grow our user base.
- Grow the number of microwork projects we feature.
- Increase the number and variety of our projects.
- Expand our business through strategic acquisitions and partnerships.

Significant Milestones

As a development stage company, we have set significant milestones over the next twelve months that we hope to achieve to guide the development and growth of our Company. All expected dates that are proposed within the following milestone descriptions assume that we have received a Notice of Effectiveness from the SEC and have completed this Offering.

- *Website Development – Target time frame: 0 to 2 months from the completion of this Offering.* We intend to hire a website developer to rework our initial mockups of our website. Once we have approved the layout of our website, our website developer will begin work on creating our public-facing and back-end website platforms and integrating an e-commerce platform into our website. We have not secured a website developer as of the date of this filing, but we have been quoted approximately \$9,000 - \$38,000 for the development of our proposed website. If 100%, 75%, or 50% of the offered shares are sold under this Offering, we will allocate \$18,000 to the development of our website. If only 20% of the offered shares are sold, we will allocate only \$9,000 to its development.
- *Hire a Sales Representative(s) – Target time frame: 1 to 3 months from the completion of this Offering.* We plan to hire our first sales representative before we launch our website. We will utilize our sales representative to solicit to local businesses for microwork projects that will be used when our website is launched. If 100% or 75% of the offered shares are sold under this Offering, we intend to employ two full-time sales representatives within our first year of operations at a base salary of \$25,000 for each employee. If 50% of the offered shares are sold, we intend to hire only one full-time sales representative for our first year of operations at a base salary of \$20,000. If 20% of the offered shares are sold, we will not hire a sales representative.
- *Launch Website – Target time frame: 3 to 4 months from the completion of this Offering.* The first month following the launch of our website will provide us with the beta testing of our website needed to work out any bugs that may be apparent in the coding of our website or payment platform. The costs associated with launching our website are included in the website development fees of approximately \$9,000 - \$38,000, depending upon the number of shares sold under this Offering (please refer to the *Website Development* milestone above).
- *Hire Marketing Firm – Target time frame: 4 to 5 months from the completion of this Offering.* After the beta testing of our website is finished, we will hire a marketing firm full-time to develop an advertising campaign for our products in some major cities. If 100% or 75% of the offered shares are sold under this Offering, we will budget \$60,000 and \$50,000 for a marketing firm to market our products for a period of approximately eight months. We believe that eight months will be a sufficient amount of time to build Kismet into a trusted and recognizable brand. If 50% of the offered shares are sold under this Offering, we will budget \$30,000 for the marketing of our products for four months. If 20% of the offered shares are sold, we will not be able to hire a marketing firm.
- *Grow to 1,000 clients projects completed– Target time frame: 7 to 8 months from the completion of this Offering.* Growing to a project completion number to 1,000 would be a very significant milestone in our growth process. We believe that with the help of the professional marketing firm we intend to engage, this goal can be achieved after 3 to 4 months of heavy marketing.
- *Seek Strategic Acquisitions and Partnerships – Target time frame: 13 to 16 months from the completion of this Offering.* If we are able to generate significant revenue, maintain steady business operations, and significantly increase the number of our sales representatives and employees, we will seek strategic acquisitions and partnerships with small companies throughout the United States that have a similar business model as we do. We believe that the benefit of

these acquisitions and partnerships would be to provide us with localized management and access to agents and clients that we might not otherwise reach.

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Marketing and Distribution Strategy

We plan to grow our user base through marketing initiatives and by word-of-mouth advertising. After we have beta tested our website, we plan to employ a marketing firm full-time to initiate an advertising campaign for our website. We hope to employ all forms of marketing during the campaign and to develop innovative ways to market our Company. Offline marketing tools may include traditional television, billboard or radio advertisements. Online marketing may consist of search engine optimization, display advertisements, referral programs and affiliate marketing.

Kismet Website. Visitors to our website will be prompted to register as a subscriber when they first visit our website. We believe that the simplicity of the registration process and the immediate access to our list of microworks projects will grow our user base significantly, and thereafter users will use our website as a portal for viewing our projects.

E-mail. The daily e-mails to our subscribers will contain one featured project with a description of the project being offered and a link to our website where the user can learn more about the project and sign up directly. As our Company grows, our daily e-mails will include links to other available projects from our website so that users can view all of the current projects offered.

Social Networks. We intend to advertise our projects through several social networks including Facebook, Google and more. Due to the ever-increasing popularity of social networks, we feel that advertising via social networks will significantly increase our daily reach to current and potential user base and raise awareness of our brand name.

Applications for Smartphones and Tablets. We intend to develop downloadable applications for smartphones and tablets from which agents will be able to access our projects. Our applications will be engineered to be compatible with iPhone, Android, Blackberry and Windows mobile operating systems.

Competition

Due to the success of companies such as Digital Divide Data and Desi Crew, a number of competing microwork websites have emerged attempting to replicate the same or similar business model. These competitors offer substantially the same or similar projects as those that we intend to offer, yet on a larger and more widespread scale. We will also compete with emerging companies, just like us, that are focused on special client categories or markets.

Many of our current and potential competitors have longer operating histories, greater name recognition, significantly greater financial, technical, marketing and other resources, and larger subscriber and merchant bases than we do. As a result, these competitors may engage in more extensive research and development efforts, undertake farther-reaching marketing campaigns, and adopt more aggressive pricing policies than us. These factors may allow our competitors to generate greater revenues with fewer costs, respond more quickly to new or emerging trends and changes in subscriber requirements, or achieve greater market acceptance of their products than we can.

Government Regulations

Our website, applications and other online content are subject to government regulation of the Internet in many areas, including user privacy, telecommunications, libel, data protection, consumer protection, intellectual property, advertising, taxation, and e-commerce. The application of these laws and regulations to our business is often unclear and sometimes may conflict. It may take years to determine whether and how existing laws governing those areas apply to the Internet and to our Company, as the vast majority of these laws were adopted prior to the advent of the Internet and do not contemplate or address the unique issues raised by the Internet or e-commerce. Nonetheless, laws and regulations directly applicable to Internet communications, e-commerce and advertising are becoming more prevalent and due to the increasing popularity and use of the Internet, it is likely that additional laws and regulations will be adopted. Further, the growth and development of the market for e-commerce may prompt calls for more stringent consumer protection laws, both in the United States and abroad, which may impose additional burdens on companies conducting business online. Compliance with these laws and regulations may involve significant costs or require changes in business practices that result in reduced revenue. Non-compliance could result in penalties being imposed on us or orders that we stop the alleged noncompliant activity, either of which would substantially harm our business.

Further, there are a number of legislative proposals pending before the U.S. Congress, various state legislative bodies and foreign governments concerning data protection and many states have passed laws that require notifications to be sent to subscribers when there is a security breach of personal data. The interpretation and application of current laws regarding data protection are still uncertain and in flux. It is possible that these laws may be interpreted and applied in a manner that is inconsistent with our data practices. If so, in addition to the possibility of fines, this could result in an order requiring that we change our data and disclosure practices, which could have an adverse effect on our business. Complying with these various laws could cause us to incur substantial costs or require us to change our business practices in a manner adverse to our business.

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Intellectual Property

As of the date of this filing, we have no copyrights, trademarks, service marks, trade secrets, trade dress, or patents pending in regard to our Company, business models, technologies, products or services.

We intend to protect our future intellectual property rights by relying on federal, state and common law rights, as well as contractual restrictions. We hope to control access to our proprietary technology by entering into confidentiality agreements with our future employees, consultants or any third parties we may engage.

Employees and Consultants

As of the date of this filing, the Company has no full-time employees. We currently rely on our sole officer and director, Ju Hyuk Kim, to manage all aspects of our business. Mr. Kim devotes approximately 30-40 hours per week to our Company. We intend to increase the number of our employees and consultants to meet our needs as the Company grows.

Legal Proceedings

We know of no material, existing or pending legal proceedings against our Company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REGISTRATION STATEMENT ON FORM S-1A.

RESULTS OF OPERATIONS

Revenues

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not earn any revenues.

Operating Expenses

For the period from February 4, 2013 (date of inception) to March 31, 2013

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$0 in professional fees for accounting, audit, and legal services relating to the Company's S-1 registration process, \$0 for management fees to the President and Director of the Company, and \$2,425 of general and administrative costs relating to general operating costs incurred by the Company.

As at March 31, 2013, the Company had a deficit accumulated during the development stage of \$2,425.

For the three months ended September 30, 2013 and for the period from February 4, 2013 (date of inception) to September 30, 2013

For the three months ended September 30, 2013, and for the period from February 4, 2013 (date of inception) to September 30, 2013, the Company incurred \$500 and \$2,172 of operating expenses, respectively.

For the three months ended September 30, 2013, the expenses were comprised of \$500 in professional fees for accounting services, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the expenses were comprised of \$2,046 in legal and accounting fees, \$126 in general and administrative expenses, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

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Our ability to generate future revenues and become profitable will depend on a number of factors including, among several others, the structure of our proposed business model, our ability to acquire clients and users, and the technological strength of our proposed website platform. Within our proposed business model, we intend to offer 90% of our revenues to the user. This business model may limit our ability to generate substantial revenues to cover our operating expenses and may prevent our Company from operating profitably. Additionally, our revenues and profits will be affected by the number of clients and agents that will use our proposed website as well as the technological strength and adaptability of our proposed website platform. If we are unable to acquire a large agent and client base or develop and maintain a strong website platform, our business will fail. Further, there are several factors which are beyond our control that will affect our future revenues and profits including general economic conditions, competition, and market acceptance of our future website platform. Due to the foregoing factors, we cannot predict with any degree of certainty when we will begin to generate revenues or become profitable. However, as described above under the section entitled "*Significant Milestones*," our target time frame to begin to generate revenues is three to four months from the completion of this Offering.

LIQUIDITY AND CAPITAL RESOURCES

March 31, 2013

As at March 31, 2013, the Company had a cash balance of \$4,075 and total liabilities of \$1,500.

As at September 30, 2013, the Company had a cash balance of \$1,403 and total liabilities of \$1,000.

The successful implementation of our business plan is dependent upon receiving sufficient funds from this Offering and/or additional funding from the issuance of equity or debt or through obtaining a credit facility. If we require additional funding, we will seek such funds from friends, family, and business acquaintances. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Our director will need to personally finance the company or pursue loans from the bank or family and friends. Based on our current cash on hand we may be delayed or be forced to cease operations in 2-3 months. If we do not raise a minimum of \$40,000 we may not be able to successfully carry out our plan of operations, and any investor may lose their entire investment. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern.

The funds which the Company is using to cover our expenses and to develop and launch our website were raised from the President. During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Cashflows from Operating Activities

For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company used cash of \$925 for operating activities which were financed by proceeds received from financing activities. The cash for operating activities were used for payment of outstanding professional fees and incorporation costs relating to the start-up of the Company and the costs incurred for the S-1 registration process.

For the Six Months Ended September 30, 2013

For the six months ended September 30, 2013, the Company has used cash of \$2,672 for operating activities.

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Cashflows from Investing Activities

During the period from February 4, 2013 (date of inception) to March 31, 2013, and for the six months ended September 30, 2013, the Company did not engage in any investing activities.

Cashflows from Financing Activities

For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

For the Six Months Ended September 30, 2013 and for the Period from February 4, 2013 (date of inception) to September 30, 2013

For the six months ended September 30, 2013, the Company did not engage in any financing activities.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the Company raised \$5,000 from the sale of 5,000,000 shares of its common stock to its President, Ju Hyuk Kim.

As at September 30, 2013, the Company has a going concern assumption as the Company has only earned no revenue, has no certainty of earning revenues in the future, has an accumulated deficit of \$4,597.

The Company will require additional financing to continue operations—either from management, existing shareholders, or new shareholders through equity financing. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering. With the currently available capital resources, the Company will be able to operate for two to three months, until the Registration Statement is effective.

As of effectiveness of our registration statement of which this prospectus is a part, the Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. We will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our registration statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted; however, that filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K. After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition.

In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements, and our common stock will not be subject to the protection of the ongoing private regulations. Additionally, the Company will be subject to only limited portions of the tender offer rules, and our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our Company, and will not be subject to the short-swing profit recovery provisions of the Exchange Act. Further, more than five percent (5%) holders of classes of our equity securities will not be required to report information about their ownership positions in the securities. This means that your access to information regarding our business will be limited.

As a reporting company under the Exchange Act, we are required to comply with the internal control evaluation and certification requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting, starting with the second annual report that we file with the SEC after the consummation of this Offering. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies that we may not be able to remediate in time to meet the deadline imposed by the Sarbanes-Oxley Act for compliance with the requirements of Section 404. We will be unable to issue securities in the public markets through the use of a shelf registration statement if we are not in compliance with Section 404. Furthermore, failure to achieve and maintain an effective internal control environment could have a material adverse effect on our business and share price and could limit our ability to report our financial results accurately and timely.

Although we were only recently incorporated and have not yet commenced operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's financial climate. There can be no assurance that we will be successful in our attempt to sell 100% of the shares being registered hereunder. While we believe that our limited reporting requirements will satisfy most investors seeking transparency in any potential investment, we still caution that simply because we have a registration statement declared effective the Company will not become a "fully reporting" company, but rather, we will be only subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. Accordingly, except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders at the beginning of our fiscal year and our required disclosure is less extensive than the disclosures required of "fully reporting" companies. For example, we are not subject to disclose in our Form 10K risk factors, unresolved staff comments, or selected financial data, pursuant to Items 1A, 1B, 6, respectively

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Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the Notes to our audited financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

Since inception, we have had no changes in or disagreements with our accountants. Our audited financial statements have been included in this prospectus in reliance upon David Aronson, CPA, P.A. Independent Registered Public Accounting Firm, as experts in accounting and auditing.

DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS

The following table sets forth the names and ages of our current director(s) and executive officer(s), the principal offices and positions held by each person and the date such person became a director and/or executive officer. Our Board of Directors appoints our executive officers who serve at the pleasure of the Board. Our directors serve until the earlier occurrence of the election of his or her successor at the next meeting of shareholders, death, resignation or removal by the Board of Directors. Other than Mr. Kim, the Company has no promoters as that term is defined by Rule 405 of Regulation S-K.

<u>Name</u>	<u>Age</u>	<u>Position</u>
Ju Hyuk Kim	32	Director, Chairman, President, CEO, CFO, Secretary and Treasurer

JU HYUK KIM. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager since 2011. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Prior to his current position, Mr. Kim worked as a Building Manager for five years at SK Dormitories in Seoul. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business. Mr. Kim was appointed as sole officer and director of the Company due to him prior management and business experience.

Table of Contents**EXECUTIVE COMPENSATION**

Summary Compensation Table. The table set forth below summarizes the annual and long-term compensation payable to our officer(s) and director(s) for the fiscal year ended March 31, 2013 for services. Our Board of Directors may adopt an incentive stock option plan for our executive officers that would result in additional compensation.

Name and Principal Position	Title	Year	Salary Bonus		Stock Option Awards		Non-Equity Incentive Plan Compensation	Nonqualified Deferred Compensation Earnings	All other Compensation	Total
			(\$)	(\$)	(\$)	(\$)				
Ju Hyuk Kim	Chairman, CEO and President	2013	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Notes to Summary Compensation Table: There are no annuity, pension or retirement benefits proposed to be paid to our current officer and director and employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the Company or any of its subsidiaries, if any.

Outstanding Equity Awards since Inception:

Name	OPTION AWARDS					STOCK AWARDS				
	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested	Market Value of Shares or Units of Stock that have not Vested	Equity Incentive Plan Awards: Number of Other Rights that have not Vested	Equity Incentive Plan Awards: Market Value of Shares, Units or Other Rights that have not Vested	Equity Incentive Plan Awards: Market Value of Shares, Units or Other Rights that have not Vested
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(i)
	0	0	0	0	0	0	0	0	0	0

Long-Term Incentive Plans

We currently have no long-term incentive plans.

Director Compensation

None.

Table of Contents**Director Independence**

Our board of directors is currently composed of one member, Ju Hyuk Kim, who does not qualify as an independent director in accordance with the published listing requirements of the NASDAQ Global Market. The NASDAQ independence definition includes a series of objective tests, such as that the director is not, and has not been for at least three years, one of our employees and that neither the director, nor any of his family members has engaged in various types of business dealings with us. In addition, our board of directors has not made a subjective determination as to each director that no relationships exist which, in the opinion of our board of directors, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director, though such subjective determination is required by the NASDAQ rules. Had our board of directors made these determinations, our board of directors would have reviewed and discussed information provided by the directors and us with regard to each director's business and personal activities and relationships as they may relate to us and our management.

Security Holders Recommendations to Board of Directors

We welcome comments and questions from our shareholders. Shareholders can direct communications to our Chief Executive Officer, Ju Hyuk Kim, at our executive offices. However, while we appreciate all comments from shareholders, we may not be able to individually respond to all communications. We attempt to address shareholder questions and concerns in our press releases and documents filed with the SEC so that all shareholders have access to information about us at the same time. Mr. Kim collects and evaluates all shareholder communications. All communications addressed to our director and executive officer will be reviewed by Mr. Kim unless the communication is clearly frivolous.

Committees

We do not currently have an audit, compensation or nominating committee.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information at March 31, 2013, with respect to the beneficial ownership of shares of Common Stock by (i) each person known to us who owns beneficially more than 5% of the outstanding shares of Common Stock (based upon reports which have been filed and other information known to us), (ii) each of our Directors, (iii) each of our Executive Officers and (iv) all of our Executive Officers and Directors as a group. Unless otherwise indicated, each stockholder has sole voting and investment power with respect to the shares shown. As of March 31, 2013, we had 5,000,000 shares of Common Stock issued and outstanding.

<u>Title of class</u>	<u>Name and address of beneficial owner</u>	<u>Amount and Nature of Beneficial Ownership</u>	<u>Percentage of Common Stock ⁽¹⁾</u>
Common Stock	Ju Hyuk Kim [REDACTED] Seoul, South Korea	5,000,000	100%
	Total	5,000,000	100%

(1)

Under Rule 13d-3 promulgated under the Exchange Act, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares is deemed to include the amount of shares beneficially owned by such person (and only such person) by reason of these acquisition rights.

We are not aware of any arrangements that could result in a change of control.

Table of Contents**CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS**

On February 10, 2013, pursuant to the Organizational Minutes of the Company, the Company authorized the issuance of 5,000,000 shares of its Common Stock, \$0.001 par value per share, to Ju Hyuk Kim as founders' shares for \$5,000. As a result, Mr. Kim owns 100% of the issued and outstanding common shares of the Company.

Other than the foregoing, none of the following persons has any direct or indirect material interest in any transaction to which we were or are a party since the beginning of our last fiscal year, or in any proposed transaction to which we propose to be a party:

- (A) any of our director(s) or executive officer(s);
- (B) any nominee for election as one of our directors;
- (C) any person who is known by us to beneficially own, directly or indirectly, shares carrying more than 5% of the voting rights attached to our Common Stock; or
- (D) any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons named in paragraph (A), (B) or (C) above.

LEGAL MATTERS

The validity of the shares sold by us under this prospectus has been passed upon for us by legal counsel of Dean Law Corp.

EXPERTS

David A. Aronson, CPA, P.A., our independent registered public accountant, has audited our financial statements included in this prospectus and Registration Statement to the extent and for the periods set forth in their audit report. David A. Aronson, CPA, P.A. has presented its report with respect to our audited financial statements.

COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Our Articles of Incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by Nevada law and that none of our directors will be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director's duty of loyalty to the Company or its stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of the law;
- under Nevada General Corporation Law for the unlawful payment of dividends; or
- for any transaction from which the director derives an improper personal benefit.

These provisions require us to indemnify our directors and officers unless restricted by Nevada law and eliminate our rights and those of our stockholders to recover monetary damages from a director for breach of his or her fiduciary duty of care as a director except in the situations described above. The limitations summarized above, however, do not affect our ability or that of our stockholders to seek non-monetary remedies, such as an injunction or rescission, against a director for breach of his or her fiduciary duty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Table of Contents**WHERE YOU CAN FIND MORE INFORMATION**

We have filed with the SEC a Registration Statement on Form S-1 under the Securities Act, and the rules and regulations promulgated thereunder, with respect to the Common Stock offered hereby. This prospectus, which constitutes a part of the Registration Statement, does not contain all of the information set forth in the Registration Statement and the exhibits thereto. While we have summarized the material terms of all agreements and exhibits included in the scope of this Registration Statement, for further information regarding the terms and conditions of any exhibit, reference is made to such exhibits. Upon effectiveness of this prospectus, we will be subject to the reporting and other requirements of Section 15(d) of the Securities Exchange Act of 1934 and will file periodic reports with the Securities and Exchange Commission, including a Form 10-K for the period ended March 31, 2013 and periodic reports on Form 10-Q during that period. We will make available to our shareholders annual reports containing financial statements audited by our independent auditors and our quarterly reports containing unaudited financial statements for each of the first three quarters of each year; however, we will not send the annual report to our shareholders unless requested by an individual shareholder.

For further information with respect to us and the Common Stock, reference is hereby made to the Registration Statement and the exhibits thereto, which may be inspected and copied at the principal office of the SEC, 100 F Street NE, Washington, D.C. 20549, and copies of all or any part thereof may be obtained at prescribed rates from the Commission's Public Reference Section at such addresses. Also, the SEC maintains a World Wide Web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. To request such materials, please contact Mr. Ju Hyuk Kim, our President and Chief Executive Officer.

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Kismet, Inc.
(A Development Stage Company)
Financial Statements
(Expressed in US dollars)

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Directors
Kismet, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheet of Kismet, Inc., (A Development Stage Company) as of March 31, 2013, and the related statements of operations, stockholder's deficit and cash flows for the period from inception (February 4, 2013) to March 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kismet, Inc. (A Development Stage Company) as of March 31, 2013, and results of its operations and its cash flow for the period from inception (February 4, 2013) to March 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered a loss from operations and is in the development stage. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ David A. Aronson, CPA, P.A.
David A. Aronson, CPA, P.A.

North Miami Beach, Florida
April 24, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Balance Sheet
 March 31, 2013

ASSETS

Current Assets:

Cash	\$ 4,075
Total current assets	4,075

\$ 4,075

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities

Accounts payable and accrued expenses	\$ 1,500
Total current liabilities	1,500

Commitments

Stockholder's Deficit:

Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000
Deficit accumulated during development stage	(2,425)
	2,575
	\$ 4,075

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Kismet, Inc.
 (A Development Stage Company)
 Statements of Operations
 For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Revenue, net	\$ 0
Cost of goods sold	0
Gross income	0
Expenses:	
General and administrative expenses	2,425
Net loss	\$ (2,425)
Loss per common share - Basic and fully diluted	\$ (0.00)
Weighted average number of shares outstanding - Basic and fully diluted	5,000,000

Table of Contents

Kismet, Inc.
 (A Development Stage Company)
 Statement of Stockholder's Deficit
 For the Period from February 4, 2013 (Inception) to March 31, 2013

	Common Stock		Accumulated Deficit During Development Stage	Stockholder's Equity
	Shares	Amount		
Issuance of common shares for cash at at \$0.001 per share	5,000,000	5,000	0	
Net loss	0	0	(2,425)	
Balance - March 31, 2013	<u>5,000,000</u>	<u>\$ 5,000</u>	<u>\$ (2,425)</u>	<u>\$</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Cash Flows
For the Period From February 4, 2013 (Inception) to March 31, 2013

	<u>From February 4, 2013 (Inception) to March 31, 2013</u>
Cash flows from operating activities:	
Net loss	\$ (2,425)
Adjustments to reconcile net loss to net cash used by operating activities:	
Accounts payable and accrued expenses	1,500
Net cash used by operating activities	<u>(925)</u>
Cash flows from financing activities:	
Proceeds from issuance of common stock	5,000
Net cash provided by financing activities	<u>5,000</u>
Net increase in cash	4,075
Cash at beginning of period	0
Cash at end of period	<u>\$ 4,075</u>
Supplemental cash flow information:	
Cash paid during the period for:	
Interest	\$ 0
Income taxes	<u>\$ 0</u>

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(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Financial Statements
 March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of its financial instruments as of March 31, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of these financial instruments to be a reasonable estimate of their fair value due to their short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to the Company's taxable income. The differences are as follows:

Income tax provision at the statutory rate
Effect of operating losses

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$2,400. This loss will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at March 31, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities.

The Company has experienced a loss from operations during its development stage as a result of its nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss from operations and has not generated any revenue from its operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional financing to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement. If such financing is insufficient, we will seek such funds from friends, family, and business associates; however, we have not received any commitments from family members, or business associates regarding potential investments in our Company. We cannot predict when additional financing will be available, and we cannot predict whether such financing will be sufficient to allow the Company to continue operating as a going concern.

The financial statements do not include any adjustments to reflect the possible future effects on the Company's assets and liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. SUBSEQUENT EVENTS

In accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements and has determined that there are no subsequent events that require disclosure.

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Kismet, Inc.
 (A Development Stage Company)
 Condensed Balance Sheet
 September 30, 2013 and March 31, 2013
 (Unaudited)

ASSETS

	September 30, 2013	March 31, 2013
Current Assets:		
Cash	\$ 1,403	\$ 4,0
	\$ 1,403	\$ 4,0

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities		
Accounts payable and accrued expenses	\$ 1,000	1,5
Total current liabilities	1,000	1,5
Stockholder's Deficit:		
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000	5,0
Deficit accumulated during development stage	(4,597)	(2,4)
	403	2,5
	1,403	4,0

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Kismet Inc.
(A Development Stage Company)
Condensed Statement of Operations
September 30, 2013 and March 31, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Three Months Ended September 30, 2013	For the Six Months Ended September 30, 2013
Revenues, net	\$ 0	\$ 0	\$ 0
Cost of goods sold	0	0	0
Gross income	<u>0</u>	<u>0</u>	<u>0</u>
Expenses:			
General and administrative expenses	4,597	500	2,172
	<u>4,597</u>	<u>500</u>	<u>2,172</u>
Net loss before other income and expenses	<u>(4,597)</u>	<u>(500)</u>	<u>(2,172)</u>
Other income and (expenses)			
Interest expense	-	-	-
Provision for income taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>\$ (4,597)</u>	<u>\$ (500)</u>	<u>\$ (2,172)</u>
Basic and diluted loss per share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Basic and diluted weighted average number of shares outstanding	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>

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Kismet, Inc.
(A Development Stage Company)
Statement of Stockholders' Equity
For the Period from February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	Common Stock		Additional Paid in Capital	Accumulated Deficit During Development Stage	Total Stockholders' Equity
	Shares	Amount			
Issuance of common shares for cash at at \$0.001 per share	-	\$ -	\$ -	\$ -	\$ -
	5,000,000	5,000	-	-	5,000
Net loss	-	-	-	(2,425)	(2,425)
Balance - March 31, 2013	5,000,000	5,000	-	(2,425)	2,575
Net loss	-	-	-	(2,172)	(2,172)
Balance - September 30, 2013	5,000,000	\$ 5,000	\$ -	\$ (4,597)	\$ 403

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Kismet, Inc.
(A Development Stage Company)
Condensed Statements of Cash Flows
For the Six Months Ended September 30, 2013 and for the Period
From February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Six Months Ended September 30, 2013
Cash flows from operating activities:		
Net loss	\$ (4,597)	\$ (2,672)
Adjustments to reconcile net loss to net cash used by operating activities:		
Accounts payable and accrued expenses	1,000	500
Net cash used by operating activities	<u>(3,597)</u>	<u>(2,172)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock	5,000	0
Net cash provided by financing activities	<u>5,000</u>	<u>0</u>
Net increase/(decrease) in cash	1,403	(2,672)
Cash at beginning of period	-	4,075
Cash at end of period	<u>\$ 1,403</u>	<u>\$ 1,403</u>
Supplemental cash flow information:		
Cash paid during the period for:		
Interest	\$ 0	\$ 0
Income taxes	<u>\$ 0</u>	<u>\$ 0</u>

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at September 30, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of all financial instruments included on its balance sheet as of September 30, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of such amounts in the financial statements to approximate their fair value due to the short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences are as follows:

Income tax provision at federal statutory rate: 15%
Effect of operating losses (15)%
0%

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$4,600.00. This loss will be available to offset future taxable income. If not used, this carryforward will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at September 30, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its investment necessary to achieve its operating plan, which is long-range in nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of approximately \$4,600. In addition, the Company has no significant assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional funding in order to execute its plan of operations and to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement offering. In the event that this funding does not materialize or is insufficient we will seek such funds from friends, family, and business associates; however, we have not received any firm commitments or indications of interest from our friends, family members, or business associates regarding potential investments in our Company. We cannot predict when, or if, such funding will become available to the Company. Failure to raise additional financing will make it impossible for the Company to continue operating as a going concern.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. Subsequent Events

In Accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements. Based upon this evaluation, there are no subsequent events that require disclosure.

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PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, 20___, all dealers that effect transactions in these securities, whether or not participating in this Offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

_____, 2013

Table of Contents**PART II – INFORMATION NOT REQUIRED IN PROSPECTUS****ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.**

The following table sets forth estimated expenses expected to be incurred in connection with the issuance and distribution of the securities being registered. All such expenses will be paid by us.

Securities and Exchange Commission Registration Fee	\$	27.28
Audit Fees and Expenses	\$	9,000.00
Legal Fees and Expenses	\$	5,000.00
Transfer Agent and Registrar Fees and Expenses	\$	5,000.00
SEC Filings	\$	972.72
Miscellaneous Expenses	\$	
Total	\$	<u>20,000*</u>

* Estimate Only

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The sole officer and director of the Company is indemnified as provided by the Nevada Revised Statutes and the Bylaws of the Company. Unless specifically limited by a corporation's Articles of Incorporation, Nevada law automatically provides directors with immunity from monetary liabilities. The Company's Articles of Incorporation do not contain any such limiting language. Excepted from that immunity are:

- a. willful failure to deal fairly with the corporation or its shareholders in connection with a matter in which the director has a material conflict of interest;
- b. a violation of criminal law unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful;
- c. a transaction from which the director derived an improper personal profit; and
- d. willful misconduct.

The Articles of Incorporation provide that the Company will indemnify its officers, directors, legal representatives, and persons serving at the request of the Company as a director or officer of another corporation, or as its representative in a partnership, joint venture, trust or other enterprise to the fullest extent legally permissible under the laws of the State of Nevada against all expenses, liability and loss (including attorney's fees, judgments, fines and amounts paid or to be paid in settlement) reasonably incurred or suffered by that person as a result of that connection to the Company. This right of indemnification under the Articles is a contract right which may be enforced in any manner by such person and extends for such persons benefit to all actions undertaken on behalf of the Company.

The Bylaws of the Company provide that the Company will indemnify its directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that the Company may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the Company shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the Company, (iii) such indemnification is provided by the Company, in its sole discretion, pursuant to the powers vested in the Company under Nevada law or (iv) such indemnification is required to be made pursuant to the Bylaws.

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The Bylaws of the Company provide that no advance shall be made by the Company to an officer of the Company (except by reason of the fact that such officer is or was a director of the Company in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the Company.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES.

Set forth below is information regarding the issuance and sales of securities without registration since inception.

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

All securities sold contained a restrictive legend on the share certificate stating that the securities have not been registered under the Act and setting forth, or referring to the restrictions on transferability and sale of the securities.

ITEM 16. EXHIBITS

The following is a list of exhibits filed as part of this Registration Statement. Where so indicated by footnote, exhibits which were previously filed are incorporated herein by reference. Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Exhibit Number	description
3.1	Articles of Incorporation of Kismet, Inc.
3.2	Bylaws of Kismet, Inc.
23.1	Auditor Consent of David Aronson CPA P.A.
5.1	Legal Consent of Dean Law Corp
4.1	Subscription Agreement of Kismet Inc.

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The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to:

(a) Include any prospectus required by Section 10(a)(3) of the Securities Act;

(b) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(c) Include any additional or changed material information on the plan of distribution.

2. To, for the purpose of determining any liability under the Securities Act, treat each post-effective amendment as a new Registration Statement relating to the securities offered herein, and to treat the offering of such securities at that time to be the initial bona fide offering thereof.

3. To remove from registration, by means of a post-effective amendment, any of the securities being registered hereby that remain unsold at the termination of the offering.

4. For determining liability of the undersigned Registrant under the Securities Act to any purchaser in the initial distribution of the securities, that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

- (a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;
- (b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;
- (c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and,
- (d) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Act") may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our director, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been

settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.

For the purposes of determining liability under the Securities Act for any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a Registration Statement relating to an offering, other than Registration Statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the Registration Statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a Registration Statement or prospectus that is part of the Registration Statement or made in a document incorporated or deemed incorporated by reference into the Registration Statement or prospectus that is part of the Registration Statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the Registration Statement or prospectus that was part of the Registration Statement or made in any such document immediately prior to such date of first use.

Table of Contents**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on the 5th day of January 13, 2014.

KISMET, INC.

By:	<u>/s/ Ju Hyuk Kim</u>
Name:	Ju Hyuk Kim
Title:	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Ju Hyuk Kim, as his true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement on Form S-1 of Kismet, Inc., and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, grant unto said attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitutes, may lawfully do or cause to be done by virtue hereof.

In accordance with the requirements of the Securities Act of 1933, this Registration Statement was signed by the following persons in the capacities and on the dates stated.

Signature	Title	Date
<u>/s/ Ju Hyuk Kim</u> Ju Hyuk Kim	President, Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Secretary, Treasurer & Director	January 13, 2014

DAVID A. ARONSON, CPA, P.A.

1000 NE 176th Street
North Miami Beach, FL 33162

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our audit report dated April 24, 2013 in this Registration Statement on Form S-1 of Kismet, Inc. for the registration of shares of its common stock. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

David A. Aronson, CPA, P.A.
North Miami Beach, FL
January 13, 2013



UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION

ATTESTATION

I HEREBY ATTEST

that:

Attached is a copy of Amendment No. 4 to Form S-1, registration statement, received in this Commission on January 29, 2014, under the name of Kismet Inc., File No. 333-188928, pursuant to the provisions of the Securities Act of 1933.

on file in this Commission

05/05/2015

Date

LARRY
MILLS

Digitally signed by LARRY MILLS
DN: cn=US, o=U.S. Government, ou=Securities
and Exchange Commission, cn=LARRY
MILLS,
0.9.2342.19200300.100.1.1=50001000026514
Date: 2015.05.05 12:45:58 -04'00'

Larry Mills, Management and Program Analyst

It is hereby certified that the Secretary of the U.S. Securities and Exchange Commission, Washington, DC, which Commission was created by the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) is official custodian of the records and files of said Commission and was such official custodian at the time of executing the above attestation, and that he/she, and persons holding the positions of Deputy Secretary, Assistant Director, Records Officer, Branch Chief of Records Management, and the Program Analyst for the Records Officer, or anyone of them, are authorized to execute the above attestation.

For the Commission

Secretary

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-1
Amendment No. 4

REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

KISMET INC.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

7370
(Primary Standard Industrial
Classification Code Number)

99-03855681
(I.R.S. Employer Identification
Number)

1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113
(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

Michael Lasala
Las Vegas, NV 89129
1(888) 681-9777
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

From time to time after the effective date of this Registration Statement.
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. x

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act Registration Statement number of the earlier effective Registration Statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>

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CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Share	Maximum Aggregate Offering Price (1)	Amount of Registration Fee (1)
Common Stock, \$0.001 par value per share	4,000,000	\$0.05	\$200,000	\$27.28

(1)

Estimated solely for the purpose of calculating the registration fee under Rule 457(a) and (o) of the Securities Act.

The Registrant hereby amends this Registration Statement (the "Registration Statement") on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

Subject to completion, dated _____, 2014

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the Registration Statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any jurisdiction where an offer or sale is not permitted.

PRELIMINARY PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

This is the initial offering of Common Stock of Kismet, Inc. We are offering for sale a total of 4,000,000 shares of Common Stock at a fixed price of \$0.05 per share for the duration of this Offering (the "Offering"). There is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares. The Offering is being conducted on a self-underwritten, best efforts basis, which means our President and Chief Executive Officer, Ju Hyuk Kim, will attempt to sell the shares directly to friends, family members and business acquaintances. Mr. Kim will not receive commission or any other remuneration for such sales. In offering the securities on our behalf, Mr. Kim will rely on the safe harbor from broker-dealer registration set out in Rule 3a4-1 under the Securities and Exchange Act of 1934.

The shares will be offered for sale at a fixed price of \$0.05 per share for a period of one hundred and eighty (180) days from the effective date of this prospectus, unless extended by our Board of Directors for an additional ninety (90) days. If all of the shares offered by us are purchased, the gross proceeds to us will be \$200,000. However, since the Offering is being conducted on a "best-efforts" basis, there is no minimum number of shares that must be sold, meaning the Company shall retain any proceeds from the sale of the shares sold hereunder. Accordingly, all funds raised hereunder will become immediately available to the Company and will be used in accordance with the Company's intended "Use of Proceeds" as set forth herein, investors are advised that they will not be entitled to a refund and could lose their entire investment.

	Offering Price to the Public Per Share	Commissions	Net Proceeds to Company After Offering Expenses (20% of Shares Sold)	Net Proceeds to Company After Offering Expenses (50% of Shares Sold)	Net Proceeds to Company After Offering Expenses (75% of Shares Sold)	Net Proceeds to Company After Offering Expenses (100% of Shares Sold)
Common Stock	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000
Total	\$0.05	N/A	\$20,000	\$80,000	\$130,000	\$180,000

Kismet, Inc. is a development stage company and currently has no operations and as such we are considered a "shell company" as that term is defined under Rule 405 of the Securities Act of 1933. Accordingly, the securities sold in this Offering can only be resold through registration under the Securities Act of 1933, Section 4(1), if available, for non-affiliates, or by meeting the conditions of Rule 144(i). Any investment in the shares offered herein involves a high degree of risk. You should only purchase shares if you can afford a loss of your investment.

Our independent registered public accountant has issued an audit opinion for Kismet, Inc., which includes a statement expressing substantial doubt as to our ability to continue as a going concern. Accordingly, any investment in the shares offered hereby involves a high degree of risk and you should only purchase shares if you can afford a loss of your entire investment.

There currently is no market for our securities and a public market may never develop, or, if any market does develop, it may not be sustained. Our Common Stock is not traded on any exchange or on the over-the-counter market. There can be no assurance that our Common Stock will ever be quoted on a stock exchange or a quotation service or that any market for our stock will develop.

While the Company believes that the net proceeds from the sale of all Shares in this Offering will enable the Company to meet its business plans and enable it to operate as a going concern, there can be no assurance that all these

goals can be achieved. There is no assurance that we will be able to sell any securities in this offering that is being conducted on a best efforts basis, and we may not sell any securities in this offering. Moreover if less than all of the Shares are sold, management will be required to adjust its plans and allocate proceeds in a manner which, in its sole discretion, will be in the best interest of the Company. It is highly likely that if not all of the Shares are sold there will be a need for additional financing in the future, without which the ability of the Company to operate as a going concern may be jeopardized. No assurance whatsoever can be given or is made that such additional financing, if and when needed, will be available or that it can be obtained on terms favorable to the Company. Accordingly you may be investing in a company that does not have adequate funds to conduct its operations. If that happens, you will suffer a loss of your investment.

THE PURCHASE OF THE SECURITIES OFFERED THROUGH THIS PROSPECTUS INVOLVES A HIGH DEGREE OF RISK. YOU SHOULD CAREFULLY READ THIS ENTIRE PROSPECTUS, INCLUDING THE SECTION ENTITLED "RISK FACTORS" BEGINNING ON PAGE 9 HEREOF BEFORE BUYING ANY SHARES OF KISMET, INC.'S COMMON STOCK.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The Date of this prospectus is _____, 2014

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You should rely only on the information contained or incorporated by reference to this prospectus in deciding whether to purchase our Common Stock. We have not authorized anyone to provide you with information different from that contained in this prospectus. Under no circumstances should the delivery to you of this prospectus or any sale made pursuant to this prospectus create any implication that the information contained in this prospectus is correct as of any time after the date of this prospectus. To the extent that any facts or events arising after the date of this prospectus, individually or in the aggregate, represent a fundamental change in the information presented in this prospectus, this prospectus will be updated to the extent required by law.

Table of ContentsPROSPECTUS SUMMARY

The following summary highlights material information contained in this prospectus. This summary does not contain all of the information you should consider before investing in the securities. Before making an investment decision, you should read the entire prospectus carefully, including the risk factors section, the financial statements and the notes to the financial statements. You should also review the other available information referred to in the section entitled "Where You Can Find More Information" in this prospectus and any amendment or supplement hereto.

Company Overview

Kismet, Inc. ("Kismet" or the "Company") was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at, www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company will be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models, where users do small tasks for which computers lack aptitude for small amounts of money. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Although we were only recently incorporated and have not yet commenced business operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's unsteady financial climate. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered hereunder; however, we believe that investors in today's markets demand full transparency and by our registering this Offering and becoming a reporting company, we will be able to meet this demand.

Currently, we are not a fully reporting company, and there is no public trading market for our Common Stock and no such market may ever develop, which may limit the Company's ability to raise funds through equity financings or to use its shares as consideration. However, management believes that the Company will be able to meet all requirements to be quoted on the OTC Bulletin Board including being current in all required filings with the Securities and Exchange Commission ("SEC") following the declared effectiveness of this Offering. Further, even though the Company's Common Stock will likely be considered a penny stock, becoming a reporting company will provide us with enhanced visibility and give us a greater opportunity to provide liquidity to our shareholders.

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Further, our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

We are currently a development stage company and to date we have recorded no revenue. Accordingly, our independent registered public accountants have issued a comment regarding our ability to continue as a going concern (please refer to the footnotes to the financial statements). Until such time that we are able to establish a consistent flow of revenues from our operations which is sufficient to sustain our operating needs, management intends to rely primarily upon equity financing to supplement cash flows, if any, generated by our products and services. We will seek out such financings as necessary to allow the Company to continue to grow our business operations and to cover such costs, excluding professional fees, associated with being a reporting Company with the SEC, although we will not be a fully reporting company. We estimate such costs to be approximately \$40,000 for 12 months following this Offering. The Company has included such costs to become a publicly reporting company in its targeted expenses for working capital expenses and intends to seek out reasonable investments from friends, family and business acquaintances if it becomes necessary. At this point we have been funded by our sole officer and director, and have not received any firm commitments or indications from any family, friends or business acquaintances regarding any potential investment in the Company.

Our current cash and working capital is not sufficient to cover our current estimated expenses of \$40,000, which include those fees associated with obtaining a Notice of Effectiveness from the SEC for this Registration Statement. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and anticipate raising sufficient capital from this Offering to market and grow our Company.

Given that this is a best efforts offering in which there is no assurance that we will be able to sell any securities, there is no guarantee that our company will be able to raise sufficient capital from this offering to market, grow, and meet our capital requirements for the year using the proceeds. If our best efforts offering is successful, though there is no guarantee in the success of our selling efforts, we believe we may generate sufficient funds from the offering to provide us with enough proceeds to fund our plan of operations for up to twelve months after the completion of this Offering.

If we raise \$40,000 or less through our best efforts Offering, we will have to seek out additional capital from alternate sources to execute our business plan. This amount will allow us to cover our offering expenses and to develop and launch our website. Currently the Company does not have any outstanding financial obligations. We do not currently have any arrangements for obtaining additional financing and there is no assurance that any additional financing will be available or, if available, on terms that will be acceptable to us. We will seek such funds from friends, family, and business acquaintances; however, we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company and cannot predict when such funding may be available to us. Failure to raise additional financing will cause us to go out of business.

As we are a start-up company, it is unclear how much revenue our operations will generate; however, it is our hope that our revenues will exceed our costs. Our potential to generate revenue can be affected by the strength of our proposed website platform, our marketing and advertising strategies, the number of employees and consultants we will retain, and several other factors. These factors are directly related to the amount of proceeds we receive from this Offering, as the greater amount of proceeds we receive, the greater amount of capital we can use towards our business operations (see "Use of Proceeds" chart).

Neither the Company, Mr. Kim, nor any other affiliated or unaffiliated entity of the Company or Company promoters has any plans to use the Company as a vehicle for a private company to become a reporting company once

Kismet, Inc. becomes a reporting company, though not a fully reporting company. Additionally, we do not believe that the Company is a blank check company as defined in Section a(2) of Rule 419 under the Securities Act of 1933, as amended, because the Company has a specific business plan and has no plans or intentions to engage in a merger or acquisition with an unidentified company, companies, entity or person.

We are an Emerging Growth Company as defined in the Jumpstart Our Business Startups Act.

We shall continue to be deemed an emerging growth company until the earliest of:

(A) the last day of the fiscal year of the issuer during which it had total annual gross revenues of \$1,000,000,000 (as such amount is indexed for inflation every 5 years by the Commission to reflect the change in the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics, setting the threshold to the nearest 1,000,000) or more;

(B) the last day of the fiscal year of the issuer following the fifth anniversary of the date of the first sale of common equity securities of the issuer pursuant to an effective registration statement under this title;

(C) the date on which such issuer has, during the previous 3-year period, issued more than \$1,000,000,000 in non-convertible debt; or

(D) the date on which such issuer is deemed to be a 'large accelerated filer', as defined in section 240.12b-2 of title 17, Code of Federal Regulations, or any successor thereto.

As an emerging growth company we are exempt from Section 404(b) of Sarbanes Oxley. Section 404(a) requires Issuers to publish information in their annual reports concerning the scope and adequacy of the internal control structure and procedures for financial reporting. This statement shall also assess the effectiveness of such internal controls and procedures.

Section 404(b) requires that the registered accounting firm shall, in the same report, attest to and report on the assessment on the effectiveness of the internal control structure and procedures for financial reporting.

As an emerging growth company we are exempt from Section 14A and B of the Securities Exchange Act of 1934 which require the shareholder approval of executive compensation and golden parachutes.

We have irrevocably opted out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the Act.

For a further discussion of our Company, plan of operations, growth strategy and marketing strategy see the below section entitled "Description of Business".

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As an emerging growth company, we are entitled to the following exemptions from, and modifications of, the disclosure, accounting, auditing and other requirements that would otherwise apply.

Reduced Financial Statement and MD&A Disclosure: Emerging growth companies are required to provide only two years of audited financial statements (instead of three) plus unaudited interim financial statements. If an emerging growth company is required to include separate financial statements for an acquired business, the maximum time period for which such separate financial statements must be provided is also two years, regardless of the significance of the acquisition under Regulation S-X. In addition, an emerging growth company need not present selected financial data in the Form S-1 or other registration statements or Exchange Act reports for any period prior to the earliest audited period present in its registration statement. Similarly, MD&A must cover only the fiscal period presented in the required financial statements. Over time, a third year of audited financial statements (and corresponding MD&A) and up to five years of selected financial data will be required in other registration statements and Exchange Act reports filed by the emerging growth company.

Delayed Application of New Accounting Standards: Emerging growth companies are not subject to any accounting standards that are adopted or revised on or after April 5, 2012, unless and until these standards are required to be applied to non-public companies (companies that are not subject to the reporting requirements of the Exchange Act and have not filed a pending registration statement under the Securities Act), although emerging growth companies may elect to be subject to such accounting standards at the time they become applicable to public companies. This election must be made on an “all or nothing” basis and is irrevocable.

Exemption from New PCAOB Audit Requirements: Emerging growth companies are exempt from any future mandatory audit firm rotation requirement and any rules requiring that auditors supplement their audit reports with additional information about the audit or financial statements of the company (a so-called auditor discussion and analysis) that the PCAOB might adopt. Any other new auditing standards adopted by the PCAOB will not apply to audits of emerging growth companies unless the SEC determines that application of the new rules to audits of emerging growth companies is necessary or appropriate in the public interest, after considering the protection of investors and whether the action will promote efficiency, competition, and capital formation.

Reduced Executive Compensation Disclosures: An emerging growth company is allowed to provide the “scaled” executive compensation disclosures previously available only to smaller reporting companies. As a result, an emerging growth company need not provide CD&A; compensation information is required only for three named executive officers (including the CEO); only three of the seven compensation tables otherwise required must be provided; the Summary Compensation Table is only required to cover two years (as opposed to three); and narrative disclosure of compensation policies and practices as they relate to risk management is not required.

Expansion of Permitted Investor Communications: Emerging growth companies and their agents have more freedom to communicate with potential investors that are “qualified institutional buyers” (as defined by Rule 144A) or institutions that are “accredited investors” (as defined by Regulation D), both before and after the filing of a registration statement or other securities offering (including during the quiet period).

Confidential Submission of Registration Statements: An emerging growth company is permitted to submit a draft Form S-1 (and amendments to the Form S-1) to the SEC for confidential review instead of filing it publicly. A Form S-1 that is confidentially submitted must be substantially complete, including all required financial statements, signed audit reports covering the audited financial statements presented in the Form S-1, and exhibits, but need not be signed by the company or its directors or principal officers, include consents from auditors or other experts, or be accompanied by the registration fee. Required signatures, consents, and the registration fee are provided upon the first public filing. The SEC review process for a confidential submission is generally the same as for a public filing. Confidential submissions are exempt from Freedom of Information Act requests, but the initial submission and all amendments must be filed publicly no later than twenty-one days before the road show commences (or twenty-one days before effective of the Form S-1, if there is no road show). This twenty-one day period is intended to give the market sufficient time to digest the Form S-1 before marketing of the offering commences.

Relaxation of Research Analyst Restrictions: Research analysts have greater ability to communicate with investors and with the management of an emerging growth company in connection with the company registration statement. Research analysts are permitted to attend meetings with the company’s management at which other broker-dealer personnel, including investment bankers participating in the registration statement, are present, and are also able to attend investor meetings arranged by investment bankers. In addition, brokers-dealers, including underwriters participating in the registration statement, may public research reports and make public appearances regarding the company both prior to and after the filing of a registration statement for an offering of common equity securities, during any prescribed post-offering blackout period, and during any blackout period prior to or after the expiration, termination, or waiver of an lockup period. However, most major investment banks remain constrained by the global settlement.

Exemption from Internal Controls Audit Attestation: Emerging growth companies are exempt from the requirement under section 404(b) of the Sarbanes-Oxley Act that an independent registered public accounting firm audit and report on the effectiveness of a company's internal control over financial reporting (ICFR). However, emerging growth companies are not exempt from the requirement to maintain an effective system of ICFR and to provide an annual management report on the ICFR and a quarterly ICFR certification from the CEO and CFO.

Exemption from Say-on-Pay, Say-on-Frequency, and Say-on-Parachute Requirements: Emerging growth companies are exempt from the requirements mandated by the Dodd-Frank Act that companies seek stockholder approval of an advisory vote on their executive compensation arrangements, including golden parachute compensation.

Exemption from Additional Compensation Disclosures: Emerging growth companies are exempt from the Dodd-Frank Act requirements, which remain subject to SEC rulemaking, to include disclosures about the relationship between executive compensation and financial performance and the ratio between CEO compensation and median employee compensation.

In general, an issuer that has a public float of less than \$75 million qualifies as a smaller reporting company and, as a result, may avail itself of the scaled executive compensation provisions of Item 402. Under Item 10(f)(2)(iii), however, "once an issuer fails to qualify for smaller reporting company status, it will remain unqualified unless . . . its public float . . . was less than \$50 million as of the last business day of its second fiscal quarter." As a result, unless the Commission or its staff issues rules or guidance to the contrary, Section 102(c) of the JOBS Act will not enable an existing issuer as of the time that the JOBS Act was enacted (i.e., that went public after December 8, 2011 and before the JOBS Act was signed into law) that is an Emerging Growth Company, but that has previously failed to qualify as a smaller reporting company, to take advantage of the scaled executive compensation disclosure provisions.

The scaled disclosure requirements available to smaller reporting companies overlap with those available to emerging growth companies, but the provisions are not identical. The scaled disclosure requirements for smaller reporting companies may be available to us if and when we cease being an emerging growth company. In many cases, the disclosure requirements applicable to smaller reporting companies are less burdensome than those applicable to emerging growth companies, with a few notable exceptions, such as exemptions from the requirement to provide an auditor attestation report under Section 404(b) of the Sarbanes-Oxley Act of 2002 (Sarbanes-Oxley Act), and exemptions from certain provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) relating to executive compensation.

The exhibit filing requirement for all material contracts not made in the ordinary course of business, as well as the requirement that all issuers submit financial information in XBRL format for periodic reports and other public filings.

the requirement in Exchange Act Section 14A(a) to conduct shareholder advisory votes on executive compensation and on the frequency of such votes;

the requirement in Exchange Act Section 14A(b) to provide disclosure about and conduct shareholder advisory votes on golden parachute compensation;

the requirement in Section 953(b) of the Dodd-Frank Act to provide disclosure of the ratio of the median annual total compensation of all employees of the issuer to the annual total compensation of the chief executive officer (when adopted);

the requirement in Exchange Act Section 14(i) to provide disclosure of the relationship between executive compensation and issuer financial performance (when adopted);

in the case of a new or revised financial accounting standard that has different compliance dates for public and private companies, the requirement to comply with any such financial accounting standard until the date that a private company is required to comply; and any rules of the Public Company Accounting Oversight Board requiring mandatory audit firm rotation or a supplement to the auditor's report in which the auditor would be required to provide additional information about the audit and the financial statements of the issuer (auditor discussion and analysis).

While Section 102(c) of the JOBS Act permits an emerging growth company to comply with the smaller reporting company version of Item 402 of Regulation S-K, Section 102(c) does not permit an emerging growth company to comply with the smaller reporting company provisions of Item 303 of Regulation S-K. Instead, Section 102(c) permits an emerging growth company, in its MD&A, to discuss only those audited periods presented in its audited financial statements. Therefore, if in the registration statement for its initial public offering of common equity securities, an emerging growth company's audited financial statements cover only two years, as permitted by Section 7(a) of the Securities Act, then the company can limit its MD&A discussion to those two years.

Unless it is a smaller reporting company, an emerging growth company is required to present three years of financial statements in its registration statement on Form 10 or Form 20-F. Section 7(a)(2)(A) of the Securities Act, which permits two years of financial statements, applies only to the registration statement for the initial public offering of common equity securities.

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The Issuer	Kismet, Inc.
Securities being offered	Up to 4,000,000 shares of Common Stock, our Common Stock is described in further detail in the section of this prospectus titled "DESCRIPTION OF SECURITIES – Common Stock."
Offering Type	The Offering is being conducted on a self-underwritten, best efforts basis, there is no minimum number of shares that must be sold by us for the Offering to proceed, and we will retain the proceeds from the sale of any of the offered shares.
Per Share Price	\$0.05
No Revocation	You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.
No Public Market	There is no public market for our Common Stock. We cannot give any assurance that the shares being offered will have a market value, or that they can be resold at the offered price if and when an active secondary market might develop, or that a public market for our securities may be sustained even if developed. The absence of a public market for our stock will make it difficult to sell your shares. There can be no assurance that we will be successful in our attempt to sell any of the shares being offered We intend to apply to the OTCBB, through a market maker that is a licensed broker dealer, to allow the trading of our Common Stock upon our becoming a reporting entity under the Securities Exchange Act of 1934, though not a fully-reporting company.
Duration of Offering	The shares are offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days.
Number of Shares Outstanding Before the Offering	There are 5,000,000 shares of Common Stock issued and outstanding as of the date of this prospectus, held solely by our Chairman, President, Chief Executive Officer, and Secretary, Ju Hyuk Kim.
Registration Costs	We estimate our total costs relating to the registration herein shall be approximately \$20,000.00.
Net Proceeds to the Company	The Company is offering 4,000,000 shares of Common Stock, \$0.001 par value at an offering price of \$0.05 per Share for net proceeds to the Company at \$200,000. The full subscription price will be payable at the time of subscription and any such funds received from subscribers in this Offering will be released to the Company when subscriptions are received and accepted.
Use of Proceeds	We will use the proceeds to pay administrative and professional expenses and implement our business development and growth strategies.
Risk Factors	An investment in our Common Stock involves a high degree of risk. You should carefully consider the risk factors set forth under the "Risk Factors" section herein and the other information contained in this prospectus before making an investment decision regarding our Common Stock.

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RISK FACTORS

An investment in our Common Stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this prospectus before investing in our Common Stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Currently, shares of our Common Stock are not publicly traded. In the event that shares of our Common Stock become publicly traded, the trading price of our Common Stock could decline due to any of these risks, and you may lose all or part of your investment. In the event our Common Stock fails to become publicly traded you may lose all or part of your investment.

RISKS RELATED TO THE OFFERING

As there is no minimum for our Offering, if only a few persons purchase shares, they will lose their investment without the Company being able to make a significant attempt to implement its business plan.

Since there is no minimum amount of shares that must be sold directly by the Company under this Offering, if a limited number of shares are sold, we may not have enough capital to fully implement our plan of operations. If we are able to sell only 10% of the offered shares, the proceeds would be just enough to cover our anticipated offering expenses of approximately \$20,000. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the "going concern" modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern. If we fail to raise sufficient capital, we would expect to have insufficient funds for our ongoing operating expenses. Any significant lack of funds will curtail the growth of our business and may cause our business to fail. If our business fails, investors will lose their entire investment.

We are a development stage company with a limited operating history and may never be able to carry out our plan of operations or achieve any significant revenues or profitability. At this stage of our business, even with our good faith efforts, potential investors have a high probability of losing their entire investment.

We are subject to all of the risks inherent in the establishment of a new business enterprise, and we have not generated any revenues to date. Any profitability in the future from our business will be dependent upon the successful development, marketing and sales of our proposed website platform and future products, which are subject to numerous industry-related risk factors as set forth herein. Accordingly, we may not be able to successfully carry out our plan of operations and any investor may lose their entire investment.

We are deemed a "shell company" and as such we are subject to additional reporting and disclosure requirements that may affect our short-term prospects to implement our business plan and could result in a loss of your entire investment.

The Securities and Exchange Commission ("SEC") adopted Rule 405 of the Securities Act and Exchange Act Rule 12b-2 which defines a shell company as a registrant that has no or nominal operations, and either (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents and nominal other assets. The rules prohibit shell companies from using a Form S-8 to register securities pursuant to employee compensation plans. However, the rules do not prevent us from registering securities pursuant to registration statements. Additionally, the rule regarding Form 8-K requires shell companies to provide more detailed disclosure upon completion of a transaction that causes it to cease being a shell company including information required pursuant to Regulation S-K, information required in a registration statement on Form 10, and certain financial information. In order to assist the SEC in the identification of shell companies, we are also required to check a box on Form 10-Q and Form 10-K indicating that we are a shell company. To the extent that we are subject to additional reporting and disclosure requirements because we are a shell company, we may be delayed in executing any mergers or acquiring other assets that would cause us to cease being a shell company.

Shares of our Common Stock that have not been registered under the Securities Act of 1933, as amended, regardless of whether such shares are restricted or unrestricted, are subject to resale restrictions imposed by Rule 144, including those set forth in Rule 144(i) which apply to a "shell company." In addition, any shares of our Common Stock that are held by affiliates, including any received in a registered offering, will be subject to the resale restrictions of Rule 144(i).

Pursuant to Rule 144 of the Securities Act of 1933, as amended ("Rule 144"), a "shell company" is defined as a company that has no or nominal operations; and, either no or nominal assets; assets consisting solely of cash and cash equivalents; or assets consisting of any amount of cash and cash equivalents and nominal other assets. As such, we are a "shell company" pursuant to Rule 144, and as such, sales of our securities pursuant to Rule 144 are not able to be made until 1) we have ceased to be a "shell company"; 2) we are subject to Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended; 3) have filed all of our required periodic reports for at least the previous one year period prior to any sale pursuant to Rule 144; and 4) a period of at least twelve months has elapsed from the date "Form 10 information" has been filed with the Commission reflecting the Company's status as a non-"shell company." If less than 12 months has elapsed since the Company ceases being a "shell company", then only registered securities can be sold pursuant to Rule 144.

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Therefore, any restricted securities we sell in the future or issue to consultants or employees, in consideration for services rendered or for any other purpose, will have no liquidity until and unless such securities are registered with the Commission and/or until a year after we cease to be a "shell company" and have complied with the other requirements of Rule 144, as described above. As a result, it may be harder for us to fund our operations and pay consultants with our securities instead of cash. Furthermore, it will be harder for us to raise funding through the sale of equity securities unless we agree to register such securities with the Commission, which could cause us to expend additional resources in the future. Our status as a "shell company" could prevent us from raising additional funds, engaging consultants, and using our securities to pay for any acquisitions (although none are currently planned), which could cause the value of our securities, if any, to decline in value or become worthless. Lastly, any shares held by affiliates, including shares received in any registered offering, will be subject to the resale restrictions of Rule 144(i).

We are selling this Offering without an underwriter and may be unable to sell any shares.

This Offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares. We intend to sell our shares through our President and Chief Executive Officer, who will receive no commissions or other remuneration from any sales made hereunder. He will offer the shares to friends, family members, and business associates; however, there is no guarantee that he will be able to sell any of the shares. Unless he is successful in selling all of the shares and we receive the maximum amount of proceeds from this Offering, we may have to seek alternative financing to implement our plan of operations.

We may not be able to further implement our business strategy unless sufficient funds are raised in this Offering. Our inability to raise additional funds could cause investors to lose their investment. Additionally, we may have to seek additional capital through the sale of additional shares or other equity securities which would result in additional dilution to our stockholders.

We may not realize sufficient proceeds from this Offering to further business development, or to provide adequate cash flow for planned business activities. At March 31, 2013 we had cash on hand of \$4,075 and accumulated a deficit of \$2,425. We have not generated any revenue from our operations to date. At this rate, we expect that we will not be able to continue operations without obtaining additional funding or beginning to generate revenue. Accordingly, we anticipate that additional funding will be needed for general administrative expenses, business development, marketing costs and support materials.

We do not currently have any arrangements for financing and our obtaining additional financing will be subject to a number of factors, including general market conditions, investor acceptance of our plan of operations and initial results from our business operations. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. Failure to raise additional financing will cause us to go out of business. If this happens, you could lose all or part of your investment. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and although this is a best efforts offering in which there is no assurance we will be able to sell any securities, we hope to raise sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering if we are successful in selling all of the securities offered.

If our resources are insufficient to satisfy our cash requirements, we may seek to sell additional equity securities or obtain a credit facility. The sale of additional equity securities could result in additional dilution to our stockholders. We cannot assure you that financing will be available in amounts or on terms acceptable to us, if at all.

Because Ju Hyuk Kim currently owns 100% of our outstanding Common Stock, investors may find that corporate decisions influenced by Mr. Kim are inconsistent with the best interests of other stockholders.

Mr. Kim, our sole officer and director, currently owns 100% of the outstanding shares of our Common Stock, and, upon completion of this Offering, would own 55.55% of our outstanding Common Stock if the maximum number of shares are sold. Accordingly, Mr. Kim will have a significant influence in determining the outcome of all corporate transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets, and also the power to prevent or cause a change in control. While we have no current plans with regard to any merger,

consolidation or sale of substantially all of our assets, the interests of Mr. Kim may still differ from the interests of the other stockholders.

There is substantial doubt about our ability to continue as a going concern.

At March 31, 2013, the Company has not generated revenue, has no certainty of earning revenues in the future, and has a working capital deficit and an accumulated deficit of \$2,425 since inception. These factors, among others, raise substantial doubt about our ability to continue as a going concern. Our ability to generate future revenues will depend on a number of factors, many of which are beyond our control. These factors include general economic conditions, market acceptance of our future website platform, proposed products and competitive efforts. Due to these factors, we cannot anticipate with any degree of certainty what our revenues will be in future periods. As such, our independent registered public accountants have expressed substantial doubt about our ability to continue as a going concern. This opinion could materially limit our ability to raise additional funds by issuing new equity securities or otherwise. You should consider our independent registered public accountant's comments when determining if an investment in the Company is suitable.

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You may have limited access to information regarding our business because we are a limited reporting company exempt from many regulatory requirements and our obligations to file periodic reports with the SEC could be automatically suspended under certain circumstances.

The Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. As of the effectiveness of our Registration Statement of which this prospectus is a part, we will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our Registration Statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our Registration Statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted. After this Registration Statement on Form S-1 becomes effective, we will be required to deliver periodic reports to security holders. However, we will not be required to furnish proxy statements to security holders and our directors, officers and principal beneficial owners will not be required to report their beneficial ownership of securities to the SEC pursuant to Section 16 of the Securities Exchange Act of 1934 until we have both 2,000 or more persons or 500 or more persons who are not accredited investors and greater than \$10 million in assets. This means that your access to information regarding our business will be limited.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002, as a smaller reporting company, our management will be required to provide a report on the effectiveness of our internal controls over financial reporting, beginning with our second annual report, and we will not be required to provide an auditor's attestation regarding such report. We have not assessed the effectiveness of our disclosure controls and procedures or our internal controls over financial reporting, and we expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification requirements. Additionally, investors should be aware of the risk that management may assess and render the Company's internal controls ineffective, which could have a material adverse effect on the Company's financial condition or result of operations.

Because all of our assets and our officers and directors are located outside the United States of America, it may be difficult for an investor to enforce within the United States any judgments obtained against us or any of our officers and directors.

All of our assets are located outside of the United States and we do not currently maintain a permanent place of business within the United States. In addition, our directors and officers are nationals and/or residents of countries other than the United States, and all or a substantial portion of such persons' assets are located outside the United States. As a result, it may be difficult for an investor to effect service of process or enforce within the United States any judgments obtained against us or our officers or directors, including judgments predicated upon the civil liability provisions of the securities laws of the United States or any state thereof. In addition, there is uncertainty as to whether the courts of South Korea and other jurisdictions would recognize or enforce judgments of United States courts obtained against us or our director and officer predicated upon the civil liability provisions of the securities laws of the United States or any state thereof, or be competent to hear original actions brought in South Korea or other jurisdictions against us or our director and officer predicated upon the securities laws of the United States or any state thereof.

It may not be possible for investors to effect service of process outside South Korea upon our directors named in the report that are residents of South Korea or to enforce judgments obtained against us or these persons in foreign courts predicated upon the liability provisions of foreign countries, including the civil liability provisions of the federal securities laws of the United States. Moreover, it is unlikely that a court in South Korea would award damages on the same basis as a foreign court if an action were brought in South Korea or that a South Korean court would enforce foreign judgments if it viewed the amount of damages as excessive or inconsistent with South Korean practice.

RISKS RELATED TO OUR BUSINESS

Key management personnel may leave the Company, which could adversely affect the ability of the Company to continue operations.

The Company is entirely dependent on the efforts of our CEO and President because of the time and effort that he devotes to the Company. He is in charge of overseeing all development strategies, supervising any/all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform, and the establishment of our future sales team. The loss of him, or other key personnel in the future, could have a material adverse effect on our business, financial condition and results of operations. The Company does not maintain "key person" life insurance on its officers, directors or key employees. Our success will depend on the performance of Mr. Kim and our ability to attract and motivate other key personnel.

Presently, the Company's president has other outside business activities and as such he is not devoting all of his time to the Company, which may result in periodic interruptions or business failure.

Our sole officer and director, Mr. Kim, has other outside business activities and as such, he is not devoting all of his time to the Company, which could cause our business to fail. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business.

The lack of public company experience of our sole officer and director could adversely impact our ability to comply with the reporting requirements of U.S. Securities laws.

Our sole officer and director, Mr. Ju Hyuk Kim, has no experience managing a public company which could adversely impact our ability to comply with legal, regulatory, and reporting requirements of U.S. Securities laws. Our management may not be able to implement programs and policies in an effective and timely manner to adequately respond to such legal, regulatory and reporting requirements, including the establishment and maintenance of internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, which are necessary to maintain public company status. If we were to fail to fulfill those obligations, our ability to operate as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our Company. Our ability to operate successfully may depend on our ability to attract and retain qualified personnel with appropriate experience in the management of a public company. Our ability to find and retain qualified personnel on our terms and budget may be very limited.

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The microwork website industry has experienced rapid growth over a short period of time, and it is uncertain whether this market will continue to develop or whether it can be maintained. If we are unable to successfully respond to changes in the market, our business could be harmed.

The microwork industry has grown rapidly as merchants and consumers have increasingly used the internet marketplace to find work solutions. Further, the microwork website industry is relatively new and with the success of companies like Amazon, has seen a flood of new participants seeking to enter this space. Accordingly, given the limited history, it is difficult to predict whether this market will continue to grow or whether it can be maintained. If work providers and work seekers determine that they no longer believe in the value of our proposed online microwork marketplace, we could see a substantial negative effect upon the market. Our success will depend on our ability to adjust our strategy to meet the changing market dynamics. If we are unable to do so, our business could be harmed.

If we fail to acquire clients to utilize our online microwork marketplace, our business will be significantly harmed.

We must acquire microwork providers to provide us with projects and microwork seekers in order to generate revenue and achieve profitability. We cannot assure you that any revenue that we may generate will ultimately exceed the costs involved with acquiring new projects. If our clients do not perceive our website to be of high value and quality, we may not be able to acquire or retain our clients.

We believe that many of our new clients will originate from word-of-mouth and non-paid referrals from existing clients, and therefore we must ensure that our existing clients remain satisfied and loyal to our Company in order to continue receiving those referrals. Once we establish a client base, if our efforts to satisfy our established clients are not successful, we may not be able to acquire new clients in sufficient numbers to continue to grow our business or we may be required to incur significantly higher marketing expenses in order to acquire new clients. A decline in the number of clients or client satisfaction would have an adverse effect on our business, financial condition and results of operations.

Our business model may limit our ability to generate significant revenues and to operate profitably, which could cause the Company to cease all operations.

Our business model may not be sufficiently designed to withstand competition from larger, more established microwork companies because, compared to our competitors, we will offer our staff a larger percentage of revenue generated from our business. However, we hope to set our Company apart from our competition and acquire a large client base by supporting our social mission to connect women and youth living in poverty with dignified work via the Internet. Within our business model, our outsourcing will benefit disadvantaged people in areas of severely low employment. It brings the type of digital work traditionally performed by outsourcing providers to people living in rural areas or slums. We will bring jobs to those who may not have access to secondary or tertiary education, as well as highly-educated people who live in communities with extremely high unemployment.

We cannot assure you that we will be able to manage the growth of our Company effectively.

We plan to experience growth in demand for our future microwork postings once we are able to launch our proposed website platform. We expect our number of employees, users and merchants to increase significantly once we launch our platform, and we expect our growth to continue for the foreseeable future. The growth and expansion of our business and product offerings could place significant demands on our management and our operational and financial resources. We will need to manage multiple relations with various merchants, subscribers, and website developers. To effectively manage our growth, we will need to continually implement operational plans and strategies, improve and expand our infrastructure of people and information systems, and train and manage our employee base.

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Government regulation of the Internet and e-commerce is evolving, and unfavorable changes or failure by us to comply with these regulations could substantially harm our business and results of operations.

We will be subject to general business regulations and laws as well as regulations and laws specifically governing the Internet and e-commerce, including the e-commerce marketplace that we intend to create through our website. These regulations and laws may involve taxation, tariffs, subscriber privacy, data protection, content, copyrights, distribution, electronic contracts and other communications, consumer protection, the provision of online payment services and the characteristics and quality of services. It is not clear how existing or future laws governing such issues will affect the Internet, e-commerce or our business. Failure to comply with these laws and regulations could result in substantial fines or suspension of our operations, which would substantially harm our business and financial results.

New tax treatment of companies engaged in Internet commerce may adversely affect the use of our proposed website and harm our business operations.

Due to the global nature of the Internet, it is possible that various states might attempt to regulate our transactions or levy sales, income or other taxes relating to our activities. Tax authorities at the federal, state and local levels are currently reviewing the appropriate treatment of companies engaged in Internet commerce. New or revised federal, state or local tax regulations may subject us or our subscribers to additional sales, income and other taxes. We cannot predict the effect of current attempts to impose sales, income or other taxes on commerce over the Internet. New or revised taxes and, in particular, sales taxes and similar taxes would likely increase the cost of doing business online and decrease the attractiveness of advertising and selling goods and services over the Internet. New taxes could also create significant increases in internal costs necessary to capture data, and collect and remit taxes. Any of these events could have an adverse effect on our business and results of operations.

Failure to comply with existing federal and state privacy laws and regulations, or the enactment of new privacy laws or regulations, could adversely affect our business.

A variety of federal and state laws and regulations govern the collection, use, retention, sharing and security of consumer data. The existing privacy-related laws and regulations are evolving and subject to potentially differing interpretations. In addition, various federal and state legislative and regulatory bodies may expand current or enact new laws regarding privacy matters. For example, recently there have been Congressional hearings and increased attention on the capture and use of location-based information relating to users of smartphones and other mobile devices. We intend to post privacy policies and practices concerning the collection, use and disclosure of subscriber data on our website and future products. Several Internet companies have incurred penalties for failing to abide by the representations made in their privacy policies and practices. In addition, several states have adopted legislation that requires businesses to implement and maintain reasonable security procedures and practices to protect sensitive personal information and to provide notice to consumers in the event of a security breach. Any failure, or perceived failure, by us to comply with our posted privacy policies or with any data-related consent orders, Federal Trade Commission requirements or orders or other federal or state privacy or consumer protection-related laws, regulations or industry self-regulatory principles could result in claims, proceedings or actions against us by governmental entities or others, or other liabilities, which could adversely affect our business. In addition, a failure or perceived failure to comply with industry standards or with our own privacy policies and practices could result in a loss of subscribers or merchants and adversely affect our business.

The success of our business will depend on our ability to develop a website platform capable of sustaining rapid growth and development; any significant disruption in service on our website or applications could result in a loss of users.

Users will access our projects through our proposed website. Our reputation and ability to acquire, retain and serve our users will be dependent upon the reliable performance of our website and applications and the underlying network infrastructure. As our user base and the amount of information shared on our website and applications begin to grow, we will need an increasing amount of network capacity and computing power. We intend to employ an information technology team to handle the traffic to our website and applications. The operation of these systems will be expensive and complex and could result in operational failures. In the event that our subscriber base or the amount of traffic to our website and applications grows more quickly than anticipated, we may be required to incur significant

additional costs for the repair or maintenance of our infrastructure and the hiring of additional technical personnel. Interruptions in our systems, whether due to system failures, computer viruses or physical or electronic break-ins, could affect the security or performance of our website and applications, prevent our subscribers from accessing our website or applications and as a result, significantly harm our business.

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Our Company will rely entirely on online commerce to conduct secure sales transactions over the Internet. Outdated technologies, security breaches to our systems, or problems with our Internet infrastructure could cause interruptions to our business, impact our reputation with clients and harm our operating results.

Our Company will rely entirely on online commerce to offer our proposed projects. Online commerce is rapidly evolving and a fundamental aspect of our business will be our ability to keep up with these changes. If we fail to respond to technological changes or to adequately maintain, upgrade or develop our proposed website platform and the systems used to process payment for projects that have been completed, we will not be able to keep up with the rapid growth of online commerce and our business could fail. Further, a fundamental requirement for online commerce is the secure transmission of confidential information over public networks. Our proposed website platform will store and transmit users' information, some of which may be private, and security breaches or glitches in our Internet infrastructure could expose us to a risk of loss of this information and result in potential liability and litigation. Like all websites, our website is vulnerable to computer viruses, technical failures, break-ins, phishing attacks, attempts to overload our servers with denial-of-service or other attacks and similar disruptions from unauthorized use of our computer systems, any of which could lead to interruptions, delays, or website shutdowns, causing loss of critical data or the unauthorized disclosure or use of personally identifiable or other confidential information. If we experience compromises to our security, malfunctions in our Internet infrastructure, a complete shutdown of our proposed website, or the loss or unauthorized disclosure of confidential information, our intended merchants or subscribers may lose trust and confidence in us. Any one of these factors could harm our business, prospects, financial condition and results of operations.

Our business may be subject to seasonal sales fluctuations which could result in volatility or have an adverse effect on the market price of our Common Stock.

Our business may be subject to some degree of sales seasonality. As we grow our Company, these seasonal fluctuations may become more evident. Seasonality may cause our working capital cash flow requirements to vary from quarter to quarter depending on the variability in the volume and timing of projects. These factors, among other things, make forecasting more difficult and may adversely affect our ability to manage working capital and to predict financial results accurately, which could adversely affect the market price of our Common Stock.

We will be subject to payments-related risks.

We plan to accept payments using a variety of methods, including credit cards and debit cards. As we offer new payment options to consumers, we may be subject to additional regulations, compliance requirements and fraud. For certain payment methods, including credit and debit cards, we will pay interchange and other fees, which may increase over time, raise our operating costs and lower our profitability. We will rely on third parties to provide payment processing services, including the processing of credit cards and debit cards and it could disrupt our business if these companies become unwilling or unable to provide these services to us. We will also be subject to payment card association operating rules, certification requirements and rules governing electronic funds transfers, which could change or be reinterpreted to make it difficult or impossible for us to comply. If we fail to comply with these rules or requirements, we may be subject to fines and higher transaction fees and lose our ability to accept credit and debit card payments from consumers or facilitate other types of online payments, and our business and operating results could be adversely affected.

In order to resolve any disputes that may arise between two contracting parties as to whether service was successfully completed, we will be implementing dispute resolution policies and procedures. These policies will include a process for the service provider to submit a request for review by an independent panel consisting of officers of the Company that will review, arbitrate and mediate any dispute. We recognize and understand that there may be disputes and disagreements between parties and we will do our best to resolve them. But, in the event there is no resolution, each party bears the risk of non-performance or non-payment.

RISKS RELATING TO THE COMMON STOCK

The Company's stock price may be volatile.

The market price of the Company's Common Stock is likely to be highly volatile and could fluctuate widely in

price in response to various potential factors, many of which will be beyond the Company's control, including the following:

- services by the Company or its competitors;
- additions or departures of key personnel;
- the Company's ability to execute its business plan;
- operating results that fall below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in the Company's financial results.

In addition, the securities markets have from time to time experienced significant price and volume fluctuations that are unrelated to the operating performance of particular companies. These market fluctuations may also materially and adversely affect the market price of the Company's Common Stock.

Because there is no public trading market for our common stock, you may not be able to resell your stock.

There is currently no public trading market for our common stock. Therefore there is no central place, such as a stock exchange or electronic trading system, to resell your shares. If you do want to resell your shares, you will have to locate a buyer and negotiate your own sale in compliance with applicable federal and state securities laws.

There is no assurance of a public market or that our common stock will ever trade on a recognized exchange or quotation system. Therefore, you may be unable to liquidate your investment in our stock.

There is no established public trading market for our common stock. Our shares are not and have not been listed or quoted on any exchange or quotation system. There can be no assurance that a market maker will agree to file the necessary documents with FINRA, which operates the OTCBB, to create such listing or quotation, nor can there be any assurance that such an application would be approved if filed, or that a regular trading market will develop or that if developed, will be sustained. In the absence of a trading market, an investor may be unable to liquidate their investment.

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As a public company, we will incur substantial expenses.

Upon declared effectiveness of this Registration Statement by the SEC, we will become subject to the information and reporting requirements of the U.S. securities laws. The U.S. securities laws require, among other things, review, audit, and public reporting of our financial results, business activities, and other matters. Recent SEC regulation, including regulation enacted as a result of the Sarbanes-Oxley Act of 2002, has also substantially increased the accounting, legal, and other costs related to becoming and remaining an SEC reporting company. If we do not have current information about our Company available to market makers, they will not be able to trade our stock. The public company costs of preparing and filing annual and quarterly reports, and other information with the SEC and furnishing audited reports to stockholders, will cause our expenses to be higher than they would be if we were privately-held. In addition, we are incurring substantial expenses in connection with the preparation of this Registration Statement. These increased costs may be material and may include the hiring of additional employees and/or the retention of additional advisors and professionals. Our failure to comply with the federal securities laws could result in private or governmental legal action against us and/or our sole officer and director, which could have a detrimental effect on our business and finances, the value of our stock, and the ability of stockholders to resell their stock.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that relate to the application of the SEC's penny stock rules in trading our securities and require that a broker/dealer have reasonable grounds for believing that the investment is suitable for that customer, prior to recommending the investment. Prior to recommending speculative, low priced securities to their non-institutional clients, broker/dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative, low priced securities will not be suitable for at least some clients. The FINRA requirements make it more difficult for broker/dealers to recommend that their clients buy our Common Stock, which may have the effect of reducing the level of trading activity and liquidity of our Common Stock. Further, many brokers charge higher transactional fees for penny stock transactions. As a result, fewer broker/dealers may be willing to make a market in our Common Stock, reducing a shareholder's ability to resell shares of our Common Stock.

We may be exposed to potential risks resulting from new requirements under section 404 of the Sarbanes-Oxley Act of 2002.

In addition to the costs of compliance with having our shares listed on the OTCBB, there are substantial penalties that could be imposed upon us if we fail to comply with all regulatory requirements. In particular, under Section 404 of the Sarbanes-Oxley Act of 2002 we will be required in our second annual report as a reporting company to include in our annual report our assessment of the effectiveness of our internal control over financial reporting as of the end of fiscal 2013. We have not yet completed our assessment of the effectiveness of our internal control over financial reporting. We expect to incur additional expenses and diversion of management's time as a result of performing the system and process evaluation, testing and remediation required in order to comply with the management certification and auditor attestation requirements.

As a smaller reporting company, we will not be required to make the effectiveness evaluations of our internal controls over financial reports until the date of our second annual report, additionally, we will not be required to obtain an auditor attestation with respect to management's conclusion about the effectiveness of internal controls over financial reporting for so long as we remain a smaller reporting company.

If a market for our Common Stock does not develop, shareholders may be unable to sell their shares.

A market for our Common Stock may never develop. We intend to contact an authorized OTC Bulletin Board market-maker for sponsorship of our securities on the OTC Bulletin Board. However, there is no guarantee that our shares will be traded on the Bulletin Board, or, if traded, a public market may not materialize. If our Common Stock is not traded on the Bulletin Board or if a public market for our Common Stock does not develop, investors may not be able to re-sell the shares of our Common Stock that they have purchased and may lose all of their investment.

The Company's Common Stock is currently deemed to be "penny stock", which makes it more difficult for investors

to sell their shares.

The Company's Common Stock is currently subject to the "penny stock" rules adopted under section 15(g) of the Exchange Act. The penny stock rules apply to companies whose common stock is not listed on the NASDAQ Stock Market or other national securities exchange and trades at less than \$5.00 per share or that have tangible net worth of less than \$5,000,000 (\$2,000,000 if the company has been operating for three or more years). These rules require, among other things, that brokers who trade penny stock to persons other than "established clients" complete certain documentation, make suitability inquiries of investors and provide investors with certain information concerning trading in the security, including a risk disclosure document and quote information under certain circumstances. Many brokers have decided not to trade penny stocks because of the requirements of the penny stock rules and, as a result, the number of broker-dealers willing to act as market makers in such securities is limited. If the Company remains subject to the penny stock rules for any significant period, it could have an adverse effect on the market, if any, for the Company's securities. If the Company's securities are subject to the penny stock rules, investors will find it more difficult to dispose of the Company's securities.

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The elimination of monetary liability against the Company's existing and future directors, officers and employees under Nevada law and the existence of indemnification rights to the Company's existing and future directors, officers and employees may result in substantial expenditures by the Company and may discourage lawsuits against the Company's directors, officers and employees.

The Company's Articles of Incorporation contain specific provisions that eliminate the liability of directors for monetary damages to the Company and the Company's stockholders; further, the Company is prepared to give such indemnification to its existing and future directors and officers to the extent provided by Nevada law. The Company may also have contractual indemnification obligations under any employment agreements it may have with its officers and directors. The foregoing indemnification obligations could result in the Company incurring substantial expenditures to cover the cost of settlement or damage awards against directors and officers, which the Company may be unable to recoup. These provisions and resultant costs may also discourage the Company from bringing a lawsuit against existing and future directors and officers for breaches of their fiduciary duties and may similarly discourage the filing of derivative litigation by the Company's stockholders against the Company's existing and future directors and officers even though such actions, if successful, might otherwise benefit the Company and its stockholders.

DETERMINATION OF OFFERING PRICE

As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

USE OF PROCEEDS

This Offering is being made without the involvement of underwriters or broker-dealers. This means we will receive \$200,000 if all of the shares of Common Stock offered hereunder are purchased. However, we cannot guarantee that we will sell any or all of the shares being offered by us. The table below estimates our use of proceeds, given the varying levels of success of the Offering.

Shares Offered (% Sold)	Gross Offering Proceeds	Approximate Offering Expenses ⁽¹⁾		Total Net Offering Proceeds	Principal Uses of Net Proceeds	
800,000 shares (20%)	\$40,000			\$20,000	Website Hosting	\$1,000
					Website Developers	\$9,000
		SEC Filings	\$1,000		Website Security	\$-0-
		Transfer Agent	\$5,000		Marketing Materials	\$-0-
					Sales Representatives	\$-0-
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000	Admin/Professional Fees ⁽²⁾	\$10,000	
				TOTAL	\$20,000	
2,000,000 shares (50%)	\$100,000			\$80,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$30,000
					Sales Representatives	\$20,000
		Legal & Accounting	\$14,000			
		TOTAL	\$20,000	Admin/Professional Fees ⁽²⁾	\$10,000	
				TOTAL	\$80,000	
3,000,000 shares (75%)	\$150,000			\$130,000	Website Hosting	\$1,000
					Website Developers	\$18,000
		SEC Filings	\$1,000		Website Security	\$1,000
		Transfer Agent	\$5,000		Marketing Materials	\$50,000
					Sales Representatives	\$50,000
		Legal & Accounting	\$14,000			
					\$10,000	

4,000,000 shares (100%)	\$200,000	TOTAL	\$20,000	\$180,000	Admin/Professional Fees ⁽²⁾	
					TOTAL	\$130,000
					Website Hosting	\$11,000
		SEC Filings	\$1,000		Website Developers	\$38,000
		Transfer Agent	\$5,000		Website Security	\$1,000
					Marketing Materials	\$60,000
		Legal & Accounting	\$14,000		Sales Representatives	\$60,000
				Admin/Professional Fees ⁽²⁾	\$10,000	
		TOTAL	\$20,000	TOTAL	\$180,000	

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(1) Offering expenses have been rounded to \$20,000

) General Working Capital may include, but are not limited to, postage, telephone services, overnight delivery services, legal fees, accounting fees, costs to become a publicly reporting company and other general and miscellaneous operating expenses. Any line item amounts not expended completely shall be held in reserve as working capital and subject to reallocation to other line item expenditures as required for ongoing operations.

Through our initial research, we have found quotes between \$9,000 and \$40,000 for the full development of our proposed website platform.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after repaying Mr. Kim for funds advanced to pay our offering expenses. We intend to allocate \$38,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations and will budget \$30,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering to launch a marketing campaign lasting eight months. For this marketing campaign, we will budget \$60,000. Further, we will use \$10,000 of our net proceeds for working capital, including administrative and professional fees.

If 75% of the offered shares are sold we will receive \$130,000, after repaying offering expenses. We will still allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform through the first twelve months. We intend to employ two full time sales representatives within our first year of operations, at a salary of \$25,000 per employee. We plan to hire a marketing firm during the fourth month following this Offering, and launch a marketing campaign lasting eight months. For this marketing we will budget \$50,000. \$10,000 of our net proceeds will be allocated as working capital for administrative and professional fees.

If 50% of the offered shares are sold we will receive \$80,000, after repaying offering expenses. In this instance, we still plan to allocate \$18,000 to the development of our proposed website platform and the continued maintenance of our platform. If only 50% of the offered shares are sold, we intend to employ only one full time sales representative within our first year of operations, at a salary of \$20,000. We will hire a marketing firm during the fourth month following this Offering, to initiate a marketing campaign for just four months and will budget \$30,000 for this marketing campaign. \$10,000 of our net proceeds will be allocated towards working capital for administrative and professional fees.

If 20% of the offered shares are sold we will receive \$20,000, after repaying offering expenses. In this instance, we will allocate \$9,000 to the development of our proposed website platform, which may not be sufficient to complete development. In this instance, we will have to seek out additional capital from alternate sources to execute our plan of operations. If such funds are not available our business will likely fail and any investment would be lost.

The funds from this Offering will not be used to pay Mr. Kim for his services to the Company, whether provided prior to, during, or subsequent to the Offering. There can be no assurance that the Company will raise any funds through this Offering and if a limited amount of funds are raised, the Company will use such funds according to their best judgment in accordance with the "Use of Proceeds" chart. This discretion is not unlimited and any such change in the use of proceeds as discussed above would be restricted to a proportionate reduction in funds allocated to each specific item listed, and would not differ materially from the "Use of Proceeds" chart above. To the extent our offering proceeds do not cover any professional fees incurred by the Company, we anticipate paying for any such expenses out of any additional funding or revenues we receive.

If we require additional funding, we will seek such funds from friends, family, and business acquaintances in order to continue our operations. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Table of Contents**PLAN OF DISTRIBUTION; TERMS OF THE OFFERING**

As of the date of this prospectus, the Company has 5,000,000 shares of Common Stock issued and outstanding. The Company is registering an additional 4,000,000 shares of its Common Stock for sale at the price of \$0.05 per share. There is no arrangement to address the possible effect of the Offering on the price of the stock.

In connection with the Company's selling efforts in the Offering, Ju Hyuk Kim will not register as a broker-dealer pursuant to Section 15 of the Exchange Act, but rather will rely upon the "safe harbor" provisions of SEC Rule 3a4-1, promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Generally speaking, Rule 3a4-1 provides an exemption from the broker-dealer registration requirements of the Exchange Act for persons associated with an issuer that participate in an Offering of the issuer's securities. Mr. Kim is not subject to any statutory disqualification, as that term is defined in Section 3(a)(39) of the Exchange Act. Mr. Kim will not be compensated in connection with his participation in the Offering by the payment of commissions or other remuneration based either directly or indirectly on transactions in our securities. Mr. Kim is not, nor has he been within the past 12 months, a broker or dealer, and he is not, nor has he been within the past 12 months, an associated person of a broker or dealer. At the end of the Offering, Mr. Kim will continue to primarily perform substantial duties for the Company or on its behalf otherwise than in connection with transactions in securities. Mr. Kim has not participated in another offering of securities pursuant to the Exchange Act Rule 3a4-1 in the past 12 months. Additionally, he has not and will not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on the Exchange Act Rule 3a4-1(a)(4)(i) or (iii). The safe-harbor limitations will not affect Mr. Kim's potential future capital raising efforts as Mr. Kim is not subject to any statutory disqualifications.

In order to comply with the applicable securities laws of certain states, the securities will be offered or sold in those states only if they have been registered or qualified for sale; an exemption from such registration or if qualification requirement is available and with which the Company has complied. In addition, and without limiting the foregoing, the Company will be subject to applicable provisions, rules and regulations under the Exchange Act with regard to security transactions during the period of time when this Registration Statement is effective.

The Company does not intend to offer securities via the prospectus prior to the date of effectiveness. As per Section 5(c) of the Securities Act of 1933, the Company shall not directly or indirectly, to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under section 77h of this title.

Penny Stock Regulation

Our Common Shares are not quoted on any stock exchange or quotation system. The SEC has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system).

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document prepared by the SEC, that:

- contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading;
- contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties;
- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" prices for penny stocks and the significance of the spread between the bid and ask price;
- contains a toll-free telephone number for inquiries on disciplinary actions;
- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and,
- contains such other information and is in such form (including language, type, size, and format) as the SEC

shall require by rule or regulation.

The broker-dealer also must provide the customer with the following, prior to proceeding with any transaction in a penny stock:

- bid and offer quotations for the penny stock;
- details of the compensation of the broker-dealer and its salesperson in the transaction;
- the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and,
- monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules, the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement and a signed and dated copy of a written suitability statement. These disclosure requirements will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling those securities.

Table of Contents***Offering Period and Expiration Date***

This Offering will start on the date this Registration Statement is declared effective by the SEC and continue for a period of 180 days. We may extend the offering period for an additional 90 days, unless the Offering is completed or otherwise terminated by us.

Procedures for Subscribing

Once the Registration Statement is declared effective by the SEC, if you decide to subscribe for any shares in this Offering, you must:

1. receive, review and execute and deliver a Subscription Agreement; and
2. deliver a check or certified funds to us for acceptance or rejection.

Any potential investor will have ample time to review the Subscription Agreement, along with their counsel, prior to making any final investment decision. The Company shall only deliver such Subscription Documents upon request after a potential investor has had ample opportunity to review this prospectus. Further, we will not accept any money until this Registration Statement is declared effective by the SEC.

Right to Reject Subscriptions

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions.

Acceptance of Subscriptions

Upon the Company's acceptance of a Subscription Agreement and receipt of full payment, the Company shall countersign the Subscription Agreement and issue a stock certificate along with a copy of the Subscription Agreement.

You have a two day cancellation right to cancel your subscription and can cancel your Subscription Agreement by sending notice to the Company by midnight on the second business day after you sign your Subscription Agreement. Once the Subscription Agreement is accepted by the Company after the second business day, you may not revoke or change your subscription or request a refund of monies paid, even if you subsequently learn information about the Company that you consider to be materially unfavorable.

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As a result of there being no established public market for our shares, the offering price and other terms and conditions relative to our shares have been arbitrarily determined by the Company and do not bear any relationship to assets, earnings, book value, or any other objective criteria of value. In addition, no investment banker, appraiser, or other independent third party has been consulted concerning the offering price for the shares or the fairness of the offering price used for the shares.

TERMS OF SALE OF SECURITIES

We are offering a maximum of 4,000,000 of our common stock. In the event that 4,000,000 shares are not sold within 180 days, it is mandatory under Exchange Act Rules 15c2-4 and 10b-9 that all money received by us will be promptly returned to you without interest or deduction of any kind. We do intend to deposit the funds in an escrow account.

Securities will be considered sold when subscription payment is received by Mr. Ju Hyuk Kim, and the subscription agreement is accepted on behalf of Kismet, Inc. Payment to purchase securities will be accepted in the form of cash or bank drafts and/or check in conjunction with the Share Subscription Agreement which must be fully executed. Furthermore, all payments by bank draft and/or check must be deposited in the company bank account and the funds clear before a security is considered sold. Payments are to be issued in the name of Kismet, Inc. The Company (Kismet, Inc.) has not included any exhibits for the underlying documents that govern the conditions on which the proceeds will be held.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering. Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of our shares being offered.

Dilution of the value of our shares you purchase is also a result of the lower book value of our shares held by our existing stockholders.

	20%	50%	75%	100%
Total assets before offering	\$ 1,403	\$ 1,403	\$ 1,403	\$ 1,403
Total liabilities before offering	1,000	1,000	1,000	1,000
Book value before offering	403	403	403	403
Proceeds from offering	20,000	80,000	130,000	180,000
Total book value after offering	20,403	80,403	130,403	180,403
Shares outstanding before offering	5,000,000	5,000,000	5,000,000	5,000,000
Shares sold during offering	800,000	2,000,000	3,000,000	4,000,000
Shares outstanding after offering	5,800,000	7,000,000	8,000,000	9,000,000
Book value per share after offering	\$ 0.00352	\$ 0.01149	\$ 0.01630	\$ 0.02004
Offering Price	\$ 0.05000	\$ 0.05000	\$ 0.05000	\$ 0.05000
Dilution per share	\$ (0.04648)	\$ (0.03851)	\$ (0.03370)	\$ (0.02996)

We intend to sell 4,000,000 shares of our Common Stock at a price of \$0.05 per share. The following table sets forth the number of shares of Common Stock purchased from us, the total consideration paid and the price per share. The table assumes all 4,000,000 shares of Common Stock will be sold.

	Shares Issued		Total Consideration		Price Per Share
	Number of Shares	Percent	Amount	Percent	
Existing Shareholder	5,000,000	55.55%	\$5,000 ⁽¹⁾	2.44%	\$0.001
Purchasers of Shares	4,000,000	44.45%	\$200,000	97.56%	\$0.05
Total	9,000,000	100%	\$205,000	100%	

(1) Pursuant to the Organizational Minutes of the Company, the Company issued 5,000,000 shares of its Common Stock, \$0.001 par value per share to our President, Mr. Ju Hyuk Kim, as consideration for services rendered in

connection with the formation of the Company. This dollar estimate is based on the grant date aggregate fair value at the close of business in accordance with FASB ASC Topic 718.

The following table sets forth the difference between the offering price of the shares of our Common Stock being offered by us, the net tangible book value per share, and the net tangible book value per share after giving effect to the Offering by us, assuming that 100%, 75%, and 50% of the offered shares are sold. Net tangible book value per share represents the amount of total tangible assets less total liabilities divided by the number of shares outstanding as of March 31, 2013. Totals may vary due to rounding.

If 100% of the offered shares are sold we will receive the maximum proceeds of \$180,000, after offering expenses have been deducted. If 75% of the offered shares are sold we will receive \$130,000 after offering expenses have been deducted. If 50% of the offered shares are sold we would receive \$80,000 after offering expenses have been deducted. If we sell 10% or less of our shares under the Offering, we will not have sufficient proceeds to cover repaying our offering expenses and we will have to pay the remainder of such expenses out of additional financing we have not yet received.

Table of Contents**DESCRIPTION OF PROPERTY**

Our office is located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada. As of the date of this filing, we have not sought to move or change our office site. Additional space may be required as we expand our operations. We do not foresee any significant difficulties in obtaining any required additional space. We currently do not own any real property.

DESCRIPTION OF SECURITIES***Common Stock***

Our authorized capital stock consists of 75,000,000 shares of Common Stock, \$0.001 par value per Share. There are no provisions in our charter or Bylaws that would delay, defer or prevent a change in our control. However, there exists such provisions in our charter that may make changes of control more difficult. Such provisions include the ability of our Board of Directors to issue a series of preferred stock and the limited ability of stockholders to call a special meeting. Special meetings of the shareholders may be called at any time by the Chairman of the Board, the President, or the Secretary, by resolution of the Board of Directors, or at the request in writing of one or more stockholders owning shares in the aggregate entitled to cast at least a majority of the votes at the meeting, with such written request to state the purpose or purposes of the meeting and to be delivered to the Chairman of the Board, the President, or the Secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

The holders of our Common Stock have equal ratable rights to dividends from funds legally available if and when declared by our Board of Directors and are entitled to share ratably in all of our assets available for distribution to holders of Common Stock upon liquidation, dissolution or winding up of our affairs. Our Common Stock does not provide the right to preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our Common Stock holders are entitled to one non-cumulative vote per share on all matters on which shareholders may vote. Holders of shares of our Common Stock do not have cumulative voting rights, which means that the holders voting for the election of directors, may cast such votes equal to the total number of shares owned by each shareholder for each of the duly nominated directors, if they so choose.

Dividends

It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

Warrants and Options

There are no outstanding warrants or options to purchase our securities.

Transfer Agent and Registrar

Our transfer agent is unassigned.

Table of Contents**MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS*****No Public Market for Common Stock***

There is currently no public trading market for our Common Stock and no such market may ever develop. While we intend to seek and obtain quotation of our Common Stock for trading on the OTC Bulletin Board ("OTCBB"), there is no assurance that our application will be approved. An application for quotation on the OTCBB must be submitted by one or more market makers who: 1) are approved by the Financial Industry Regulatory Authority ("FINRA"); 2) who agree to sponsor the security; and 3) who demonstrate compliance with SEC Rule 15(c)2-11 before initiating a quote in a security on the OTCBB. In order for a security to be eligible for quotation by a market maker on the OTCBB, the security must be registered with the SEC and the company must be current in its required filings with the SEC. There are no listing requirements for the OTCBB and accordingly no financial or minimum bid price requirements. We intend to cause a market maker to submit an application for quotation to the OTCBB upon the effectiveness of this registration statement of which this prospectus forms a part. However, we can provide no assurance that our shares will be traded on the bulletin board or, if traded, that a public market will materialize.

Rule 144

All of the presently outstanding shares of our Common Stock are "restricted securities" as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. The SEC has adopted final rules amending Rule 144 which became effective on February 15, 2008. Pursuant to Rule 144, one year must elapse from the time a "shell company", as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act, ceases to be a "shell company" and files Form 10 information with the SEC, during which time the issuer must remain current in its filing obligations, before a restricted shareholder can resell their holdings in reliance on Rule 144. Form 10 information is equivalent to information that a company would be required to file if it were registering a class of securities on Form 10 under the Exchange Act. Under Rule 144, restricted or unrestricted securities, that were initially issued by a reporting or non-reporting shell company or a company that was at anytime previously a reporting or non-reporting shell company, can only be resold in reliance on Rule 144 if the following conditions are met: (1) the issuer of the securities that was formerly a reporting or non-reporting shell company has ceased to be a shell company; (2) the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act; (3) the issuer of the securities has filed all reports and material required to be filed under Section 13 or 15(d) of the Exchange Act, as applicable, during the preceding twelve months (or shorter period that the Issuer was required to file such reports and materials), other than Form 8-K reports; and (4) at least one year has elapsed from the time the issuer filed the current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

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At the present time, we are classified as a “shell company” under Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. As such, all restricted securities presently held by the founder of our Company may not be resold in reliance on Rule 144 until: (1) we file Form 10 information with the SEC when we cease to be a “shell company”; (2) we have filed all reports as required by Section 13 and 15(d) of the Securities Act for twelve consecutive months; and (3) one year has elapsed from the time we file the current Form 10 type information with the SEC reflecting our status as an entity that is not a shell company.

INFORMATION WITH RESPECT TO REGISTRANT

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED IN THIS REGISTRATION STATEMENT. THIS DISCUSSION SUMMARIZES THE SIGNIFICANT FACTORS AFFECTING OUR OPERATING RESULTS, FINANCIAL CONDITIONS AND LIQUIDITY AND CASH-FLOW SINCE INCEPTION.

DESCRIPTION OF BUSINESS*Company Overview*

Kismet, Inc. (“Kismet” or the “Company”) was incorporated in the State of Nevada on February 4, 2013. Our company plans to become an e-commerce marketplace that connects companies that need work done with people who want to work and get paid through our website located at www.kismetcrowd.com, which is not yet operational. Our corporate headquarters are located at 1516 E Tropicana Ave, Suite 155, Las Vegas, Nevada 89119.

The Company plans to be an Internet-based company that breaks down a task that a company wants completed into a smaller set of tasks that we can complete using our work platform. The goal of the Company is to utilize the proven business models of companies such as Amazon Mechanical Turk, where users do small tasks for which computers lack aptitude for small amounts of money. We believe that the growth of Amazon’s Mechanical Turks has proven that there is a large market for “microwork” website companies. Our strategy will utilize many of the same ideas, yet will capitalize on three key features: Content Moderation Services, Data Services, and Digital Transcription Services.

Content Moderation Services helps companies to protect their brand with proactive and reactive content moderation services to minimize inappropriate content or comments. This is accomplished by understanding customer issues and gain insight into customer sentiment with human review and categorization of every case. We then look to build a reputable community by offering peer-to-peer community support that is proactively moderated by people, not software, to ensure that everyone gets a response and that all content is high-value. If up-to-date data as a core part of our client’s business, our Data Services will micro-work to provide high-quality data. Our data services help enterprises keep data clean and current with continuous online research and verification. If our clients wish to make their information available to the public or publish it for research and analysis, the first step is scanning and transcribing each of your files. In order to get their files Web-ready, each file can be transcribed, cleaned up and tagged so it is easy to find via search engines with our Digital Transcription Services.

Our sole officer and director has only recently become interested in creating an Internet-based company, and does not have any professional training or technical credentials in the development and maintenance of websites. Nevertheless, Mr. Kim has several years of management experience and intends to devote a significant amount of time and effort to the Company. He is in charge of overseeing all development strategies, supervising any and all future personnel, including any consultants or contractors that we will engage to assist in developing our website platform and the establishment of our future sales team.

To this end, we intend to retain a qualified website developer on a contract basis to build the website platform that we envision. Although, we do not have any verbal or written agreements regarding the retention of any qualified website developer, we have been in contact with several graphic design companies and website developers in order to estimate the expected costs of our website launch.

Current Operations

Since inception, our operations have consisted of the incorporation of our Company in the State of Nevada, the organization of our business and the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward.

We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website. The full scope of the products we intend to offer is mapped out in our "Products and Services" section below.

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Industry Overview and Market Opportunity

Our Company will attempt to gain market share in the microwork e-commerce industry. As the Internet continues to change the way that people shop for jobs, we believe there is enormous potential for developing an internet-based marketplace for microwork solutions. With trailblazers in the microwork industry such as the e-commerce giant Amazon, the business model for a microwork website has already proven to be a huge success.

We plan to secure contracts for digital services from large U.S. and European companies, where our sales team sources large-scale data projects from clients, divide the work into small tasks – “microwork” – and send it to centers in developing regions, where agents complete it using a web-based interface. Much of the work involves data – phone number on websites, for example – that can be easily verified online by people with little training who are in remote locations. In the short term, employees earn a living wage (typically \$100 to \$300 a month), but they also gain skills that can help them in the long term. Customers, by using microwork centers instead of large vendors, can get jobs done for less cost.

There are a number of leading players in the space. Digital Divide Data, for example, is a non-profit that began operations in Cambodia in 2001 and then expanded to Laos and Kenya. The for-profit company DesiCrew, which grew out of work done at the Indian Institute of Technology Madras, targets opportunities in India. So do the for profits B2R Technologies, which focuses on India’s northern hill country, and RuralShores, which hopes to establish 500 centers across India and connect them virtually so that they can execute increasingly larger projects for clients.

All these organizations strive to improve the lives of disadvantaged workers. But Kismet plans to stand out for its ability to address the significant challenges that impact sourcing faces. For one, people at the bottom of the pyramid don’t necessarily have the skills or experience to perform knowledge work. Few have held jobs in traditional offices, and lack technology expertise. Though potential customers may like the idea of impact sourcing, most still make purchasing decisions on the basis of price, not social impact. Building a microwork business requires significant capital investment in an IT platform that can coordinate the work.

Kismet plans to enable technology builders to farm out massive volumes of small data processing tasks, including transcriptions, image labelling, categorization, and informational research tasks. The body of computers doing this work would be human workers scattered across the world. Kismet’s services would put these tasks in an online marketplace at a price set by the client; there, thousands of people at their computers all over the world would connect to Kismet to pick out and perform these tasks. Like ‘cloud computing’ services more generally, Kismet offers immediate, on-demand provisioning of computational power.

The Company plans to assemble cognitive agents in service of clients and their computer systems. The agents work on their tasks in batches; which will be disseminated through our web platform. The infrastructural work of making people’s labours accessible as computer-invokable resources does the ideological work in emphasizing crowdsourcing as a tool for technological innovation, rather than a new form of factory organization.

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Plan of Operations, Growth Strategy and Anticipated Milestones

Our current operations consists of the design of our business model. We have conducted Internet research of the online microwork industry to determine whether our business plan can become a viable and profitable business as we move forward. We have written a business plan, and we are looking to enlist the services of a design firm to design our Company logo and initial mock-ups of our proposed website.

Until the Offering is complete, we plan to continue to research and develop our business model so that when we are able to raise funds from the sale of our securities, we will be ready to proceed with our plan of operations. After the completion of this Offering, if the maximum amount of funds is generated, we believe that we will have enough proceeds to fund our plan of operations for up to twelve months. Our business operations will be divided into the following core functions to address the needs of our merchants and subscribers.

Website Development. The first step in realizing our business model is the design and development of our intended website platform. We will need to contract a website developer to build a custom website, as well as an in-depth back-end to our website that will allow our Company to store and view details about every user and microwork project, easily upload new projects, track payment and much more. Our intended website platform will be developed based off of the initial design mockups that we will develop with the help of a designer. The website developer that we intend to engage will also integrate an e-commerce platform into our website to process credit cards. The client will pay the micro-workers directly for their services, meaning our business model does not involve any licensing requirements under federal or state laws, such as, but not limited to, state escrow or money transmitter laws. Our website will be hosted by a website hosting company that will host our website and applications, as well as our back-end development and analytical platform. The Company has not yet secured website hosting to host our website, however, we do not foresee any problems in obtaining hosting prior to the launch of our intended website.

It is not certain that you will generate revenue, but if we establish a consistent revenue flow, we plan to devote a substantial portion of our resources to developing new technologies and features and improving our core technologies. We will employ an information technology team that will focus on the design and development of new website features, maintenance of our website and development and maintenance of our internal operational systems. Eventually, we would also like our technicians to develop advanced technology to improve the experience we offer to users and to increase the efficiency of our business operations.

Sales Representatives. The sales representatives that we intend to hire will help identify client leads and manage project scheduling to maximize project quality. We envision that our standard contractual arrangements will grant us the exclusive right to feature certain projects for a client for a limited time period and provide us with the discretion as to whether or not to offer the project during such period. In scheduling projects, sales representatives will review the projects in our client pool and determine which projects to offer to our users based on the qualifications of the user. As of the date of this filing, we have not yet retained any sales representatives. We plan to hire our first sales representatives during the building of our website platform.

Customer Service. Our future customer service department will be run by our President, Ju Hyuk Kim, and will be accessible to clients, agents and the general public via telephone during normal business hours, five days a week, or via e-mail 24 hours a day, seven days a week. As of the date of this filing, we have not yet retained any customer service representatives, other than our President. We will hire additional customer service representatives, as needed, as our Company grows.

Marketing. After the beta testing of our website is complete, we plan to hire a professional marketing firm full-time to advertise our brand. Once we have initiated our marketing plan, we believe that a substantial portion of our clients and agents will be acquired through word-of-mouth. Our brand awareness will be an ongoing process as we try to establish our Company and grow to new markets.

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Growth Strategy

The core functions of our Company will ultimately work together to produce the key elements of our growth strategy. We feel that the key elements to our growth will be:

- Grow our user base.
- Grow the number of microwork projects we feature.
- Increase the number and variety of our projects.
- Expand our business through strategic acquisitions and partnerships.

Significant Milestones

As a development stage company, we have set significant milestones over the next twelve months that we hope to achieve to guide the development and growth of our Company. All expected dates that are proposed within the following milestone descriptions assume that we have received a Notice of Effectiveness from the SEC and have completed this Offering.

- *Website Development – Target time frame: 0 to 2 months from the completion of this Offering.* We intend to hire a website developer to rework our initial mockups of our website. Once we have approved the layout of our website, our website developer will begin work on creating our public-facing and back-end website platforms and integrating an e-commerce platform into our website. We have not secured a website developer as of the date of this filing, but we have been quoted approximately \$9,000 - \$38,000 for the development of our proposed website. If 100%, 75%, or 50% of the offered shares are sold under this Offering, we will allocate \$18,000 to the development of our website. If only 20% of the offered shares are sold, we will allocate only \$9,000 to its development.
- *Hire a Sales Representative(s) – Target time frame: 1 to 3 months from the completion of this Offering.* We plan to hire our first sales representative before we launch our website. We will utilize our sales representative to solicit to local businesses for microwork projects that will be used when our website is launched. If 100% or 75% of the offered shares are sold under this Offering, we intend to employ two full-time sales representatives within our first year of operations at a base salary of \$25,000 for each employee. If 50% of the offered shares are sold, we intend to hire only one full-time sales representative for our first year of operations at a base salary of \$20,000. If 20% of the offered shares are sold, we will not hire a sales representative.
- *Launch Website – Target time frame: 3 to 4 months from the completion of this Offering.* The first month following the launch of our website will provide us with the beta testing of our website needed to work out any bugs that may be apparent in the coding of our website or payment platform. The costs associated with launching our website are included in the website development fees of approximately \$9,000 - \$38,000, depending upon the number of shares sold under this Offering (please refer to the *Website Development* milestone above).
- *Hire Marketing Firm – Target time frame: 4 to 5 months from the completion of this Offering.* After the beta testing of our website is finished, we will hire a marketing firm full-time to develop an advertising campaign for our products in some major cities. If 100% or 75% of the offered shares are sold under this Offering, we will budget \$60,000 and \$50,000 for a marketing firm to market our products for a period of approximately eight months. We believe that eight months will be a sufficient amount of time to build Kismet into a trusted and recognizable brand. If 50% of the offered shares are sold under this Offering, we will budget \$30,000 for the marketing of our products for four months. If 20% of the offered shares are sold, we will not be able to hire a marketing firm.
- *Grow to 1,000 clients projects completed– Target time frame: 7 to 8 months from the completion of this Offering.* Growing to a project completion number to 1,000 would be a very significant milestone in our growth process. We believe that with the help of the professional marketing firm we intend to engage, this goal can be achieved after 3 to 4 months of heavy marketing.
- *Seek Strategic Acquisitions and Partnerships – Target time frame: 13 to 16 months from the completion of this Offering.* If we are able to generate significant revenue, maintain steady business operations, and significantly increase the number of our sales representatives and employees, we will seek strategic acquisitions and partnerships with small companies throughout the United States that have a similar business model as we do. We believe that the benefit of

these acquisitions and partnerships would be to provide us with localized management and access to agents and clients that we might not otherwise reach.

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We plan to grow our user base through marketing initiatives and by word-of-mouth advertising. After we have beta tested our website, we plan to employ a marketing firm full-time to initiate an advertising campaign for our website. We hope to employ all forms of marketing during the campaign and to develop innovative ways to market our Company. Offline marketing tools may include traditional television, billboard or radio advertisements. Online marketing may consist of search engine optimization, display advertisements, referral programs and affiliate marketing.

Kismet Website. Visitors to our website will be prompted to register as a subscriber when they first visit our website. We believe that the simplicity of the registration process and the immediate access to our list of microworks projects will grow our user base significantly, and thereafter users will use our website as a portal for viewing our projects.

E-mail. The daily e-mails to our subscribers will contain one featured project with a description of the project being offered and a link to our website where the user can learn more about the project and sign up directly. As our Company grows, our daily e-mails will include links to other available projects from our website so that users can view all of the current projects offered.

Social Networks. We intend to advertise our projects through several social networks including Facebook, Google and more. Due to the ever-increasing popularity of social networks, we feel that advertising via social networks will significantly increase our daily reach to current and potential user base and raise awareness of our brand name.

Applications for Smartphones and Tablets. We intend to develop downloadable applications for smartphones and tablets from which agents will be able to access our projects. Our applications will be engineered to be compatible with iPhone, Android, Blackberry and Windows mobile operating systems.

Competition

Due to the success of companies such as Digital Divide Data and Desi Crew, a number of competing microwork websites have emerged attempting to replicate the same or similar business model. These competitors offer substantially the same or similar projects as those that we intend to offer, yet on a larger and more widespread scale. We will also compete with emerging companies, just like us, that are focused on special client categories or markets.

Many of our current and potential competitors have longer operating histories, greater name recognition, significantly greater financial, technical, marketing and other resources, and larger subscriber and merchant bases than we do. As a result, these competitors may engage in more extensive research and development efforts, undertake farther-reaching marketing campaigns, and adopt more aggressive pricing policies than us. These factors may allow our competitors to generate greater revenues with fewer costs, respond more quickly to new or emerging trends and changes in subscriber requirements, or achieve greater market acceptance of their products than we can.

Government Regulations

Our website, applications and other online content are subject to government regulation of the Internet in many areas, including user privacy, telecommunications, libel, data protection, consumer protection, intellectual property, advertising, taxation, and e-commerce. The application of these laws and regulations to our business is often unclear and sometimes may conflict. It may take years to determine whether and how existing laws governing those areas apply to the Internet and to our Company, as the vast majority of these laws were adopted prior to the advent of the Internet and do not contemplate or address the unique issues raised by the Internet or e-commerce. Nonetheless, laws and regulations directly applicable to Internet communications, e-commerce and advertising are becoming more prevalent and due to the increasing popularity and use of the Internet, it is likely that additional laws and regulations will be adopted. Further, the growth and development of the market for e-commerce may prompt calls for more stringent consumer protection laws, both in the United States and abroad, which may impose additional burdens on companies conducting business online. Compliance with these laws and regulations may involve significant costs or require changes in business practices that result in reduced revenue. Non-compliance could result in penalties being imposed on us or orders that we stop the alleged noncompliant activity, either of which would substantially harm our business.

Further, there are a number of legislative proposals pending before the U.S. Congress, various state legislative bodies and foreign governments concerning data protection and many states have passed laws that require notifications to be sent to subscribers when there is a security breach of personal data. The interpretation and application of current laws regarding data protection are still uncertain and in flux. It is possible that these laws may be interpreted and applied in a manner that is inconsistent with our data practices. If so, in addition to the possibility of fines, this could result in an order requiring that we change our data and disclosure practices, which could have an adverse effect on our business. Complying with these various laws could cause us to incur substantial costs or require us to change our business practices in a manner adverse to our business.

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Intellectual Property

As of the date of this filing, we have no copyrights, trademarks, service marks, trade secrets, trade dress, or patents pending in regard to our Company, business models, technologies, products or services.

We intend to protect our future intellectual property rights by relying on federal, state and common law rights, as well as contractual restrictions. We hope to control access to our proprietary technology by entering into confidentiality agreements with our future employees, consultants or any third parties we may engage.

Employees and Consultants

As of the date of this filing, the Company has no full-time employees. We currently rely on our sole officer and director, Ju Hyuk Kim, to manage all aspects of our business. Mr. Kim devotes approximately 30-40 hours per week to our Company. We intend to increase the number of our employees and consultants to meet our needs as the Company grows.

Legal Proceedings

We know of no material, existing or pending legal proceedings against our Company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which our director, officer or any affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION AND ANALYSIS SHOULD BE READ TOGETHER WITH THE CONSOLIDATED FINANCIAL STATEMENTS OF KISMET, INC. AND THE NOTES TO CONSOLIDATED FINANCIAL STATEMENTS INCLUDED ELSEWHERE IN THIS REGISTRATION STATEMENT ON FORM S-1A.

RESULTS OF OPERATIONS

Revenues

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company did not earn any revenues.

Operating Expenses

For the period from February 4, 2013 (date of inception) to March 31, 2013

For the period from February 4, 2013 (date of inception) to March 31, 2013, the Company incurred \$2,425 of operating expenses comprised of \$0 in professional fees for accounting, audit, and legal services relating to the Company's S-1 registration process, \$0 for management fees to the President and Director of the Company, and \$2,425 of general and administrative costs relating to general operating costs incurred by the Company.

As at March 31, 2013, the Company had a deficit accumulated during the development stage of \$2,425.

For the three months ended September 30, 2013 and for the period from February 4, 2013 (date of inception) to September 30, 2013

For the three months ended September 30, 2013, and for the period from February 4, 2013 (date of inception) to September 30, 2013, the Company incurred \$500 and \$2,172 of operating expenses, respectively.

For the three months ended September 30, 2013, the expenses were comprised of \$500 in professional fees for accounting services, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the expenses were comprised of \$2,046 in legal and accounting fees, \$126 in general and administrative expenses, \$0 for website development expenses, \$0 for management fees to the President and Director of the Company.

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Our ability to generate future revenues and become profitable will depend on a number of factors including, among several others, the structure of our proposed business model, our ability to acquire clients and users, and the technological strength of our proposed website platform. Within our proposed business model, we intend to offer 90% of our revenues to the user. This business model may limit our ability to generate substantial revenues to cover our operating expenses and may prevent our Company from operating profitably. Additionally, our revenues and profits will be affected by the number of clients and agents that will use our proposed website as well as the technological strength and adaptability of our proposed website platform. If we are unable to acquire a large agent and client base or develop and maintain a strong website platform, our business will fail. Further, there are several factors which are beyond our control that will affect our future revenues and profits including general economic conditions, competition, and market acceptance of our future website platform. Due to the foregoing factors, we cannot predict with any degree of certainty when we will begin to generate revenues or become profitable. However, as described above under the section entitled “*Significant Milestones*,” our target time frame to begin to generate revenues is three to four months from the completion of this Offering.

LIQUIDITY AND CAPITAL RESOURCESMarch 31, 2013

As at March 31, 2013, the Company had a cash balance of \$4,075 and total liabilities of \$1,500.

As at September 30, 2013, the Company had a cash balance of \$1,403 and total liabilities of \$1,000.

The successful implementation of our business plan is dependent upon receiving sufficient funds from this Offering and/or additional funding from the issuance of equity. If we require additional funding, we will seek such funds from friends, family, and business acquaintances. As with any form of financing, there are uncertainties concerning the availability of such funds on terms acceptable to us, as we have not received any firm commitments or indications of interest from our friends, family members, or business acquaintances regarding potential investments in our Company.

Our director will need to personally finance the company or pursue investments from family and friends. Based on our current cash on hand we may be delayed or be forced to cease operations in 2-3 months. If we do not raise a minimum of \$40,000 we may not be able to successfully carry out our plan of operations, and any investor may lose their entire investment. As such, we may not be able to meet the objectives we state in this prospectus, or eliminate the “going concern” modification in the reports of our auditors as to uncertainty with respect to our ability to continue as a going concern.

The funds which the Company is using to cover our expenses and to develop and launch our website were raised from the President. During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

*Cashflows from Operating Activities*For the Period from February 4, 2013 (date of inception) to March 31, 2013

During the period from February 4, 2013 (date of inception) to March 31, 2013, the Company used cash of \$925 for operating activities which were financed by proceeds received from financing activities. The cash for operating activities were used for payment of outstanding professional fees and incorporation costs relating to the start-up of the Company and the costs incurred for the S-1 registration process.

For the Six Months Ended September 30, 2013

For the six months ended September 30, 2013, the Company has used cash of \$2,672 for operating activities.

Table of Contents*Cashflows from Investing Activities*

During the period from February 4, 2013 (date of inception) to March 31, 2013, and for the six months ended September 30, 2013, the Company did not engage in any investing activities.

*Cashflows from Financing Activities**For the Period from February 4, 2013 (date of inception) to March 31, 2013*

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

Period from February 4, 2013 (date of inception) to March 31, 2013

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

For the Six Months Ended September 30, 2013 and for the Period from February 4, 2013 (date of inception) to September 30, 2013

For the six months ended September 30, 2013, the Company did not engage in any financing activities.

For the period from February 4, 2013 (date of inception) to September 30, 2013, the Company raised \$5,000 from the sale of 5,000,000 shares of its common stock to its President, Ju Hyuk Kim.

As at September 30, 2013, the Company has a going concern assumption as the Company has only earned no revenue, has no certainty of earning revenues in the future, has an accumulated deficit of \$4,597.

The Company will require additional financing to continue operations—either from management, existing shareholders, or new shareholders through equity financing. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. The financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. A minimum of \$40,000 in capital will be needed to conduct operations in accordance with our business plan for a period of one year. Upon obtaining effectiveness, we will conduct the Offering contemplated hereby, and although this is a best efforts offering in which there is no assurance we will be able to sell any securities, we hope to raise sufficient capital from this Offering to market and grow our Company. Our requirements for the year are not expected to exceed the maximum net proceeds that may be obtained from the offering if we are successful in selling all of the securities offered. With the currently available capital resources, the Company will be able to operate for two to three months, until the Registration Statement is effective.

As of effectiveness of our registration statement of which this prospectus is a part, the Company will not become a fully reporting company, but rather, will be subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. We will be required to file periodic reports with the SEC which will be immediately available to the public for inspection and copying (see "Where You Can Find More Information" elsewhere in this prospectus). Except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders. If this occurs after the year in which our registration statement becomes effective, we will no longer be obligated to file periodic reports with the SEC and your access to our business information would then be even more restricted; however, that filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K. After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition.

In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements, and our common stock will not be subject to the protection of the ongoing private regulations. Additionally, the Company will be subject to only limited portions of the tender offer rules, and our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our Company, and will not be subject to the short-swing profit recovery provisions of the Exchange Act. Further, more than five percent (5%) holders of classes of our equity securities will not be required to report information about their ownership positions in the securities. This means that your access to information regarding our business will be limited.

As a reporting company under the Exchange Act, we are required to comply with the internal control evaluation and certification requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting, starting with the second annual report that we file with the SEC after the consummation of this Offering. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies that we may not be able to remediate in time to meet the deadline imposed by the Sarbanes-Oxley Act for compliance with the requirements of Section 404. We will be unable to issue securities in the public markets through the use of a shelf registration statement if we are not in compliance with Section 404. Furthermore, failure to achieve and maintain an effective internal control environment could have a material adverse effect on our business and share price and could limit our ability to report our financial results accurately and timely.

Although we were only recently incorporated and have not yet commenced operations, we believe that conducting this Offering will allow the Company added flexibility to raise capital in today's financial climate. There can be no assurance that we will be successful in our attempt to sell 100% of the shares being registered hereunder. While we believe that our limited reporting requirements will satisfy most investors seeking transparency in any potential investment, we still caution that simply because we have a registration statement declared effective the Company will not become a "fully reporting" company, but rather, we will be only subject to the reporting requirements of Section 15(d) of the Securities Exchange Act of 1934. Accordingly, except during the year that our registration statement becomes effective, these reporting obligations may be automatically suspended under Section 15(d) if we have less than 300 shareholders at the beginning of our fiscal year and our required disclosure is less extensive than the disclosures required of "fully reporting" companies. For example, we are not subject to disclose in our Form 10K risk factors, unresolved staff comments, or selected financial data, pursuant to Items 1A, 1B, 6, respectively

Table of Contents***Critical Accounting Policies***

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our financial statements. A complete summary of these policies is included in the Notes to our audited financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.

Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

Since inception, we have had no changes in or disagreements with our accountants. Our audited financial statements have been included in this prospectus in reliance upon David Aronson, CPA, P.A. Independent Registered Public Accounting Firm, as experts in accounting and auditing.

DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS

The following table sets forth the names and ages of our current director(s) and executive officer(s), the principal offices and positions held by each person and the date such person became a director and/or executive officer. Our Board of Directors appoints our executive officers who serve at the pleasure of the Board. Our directors serve until the earlier occurrence of the election of his or her successor at the next meeting of shareholders, death, resignation or removal by the Board of Directors. Other than Mr. Kim, the Company has no promoters as that term is defined by Rule 405 of Regulation S-K.

<u>Name</u>	<u>Age</u>	<u>Position</u>
Ju Hyuk Kim	32	Director, Chairman, President, CEO, CFO, Secretary and Treasurer

JU HYUK KIM. Mr. Kim currently works 20 to 30 hours per week for Hyundai Electronics in the engineering industry as a Project Manager since 2011. The Company believes that Mr. Kim's current position with Hyundai Electronics does not and will not create a direct or indirect conflict of interest with the goals of the Company. Prior to his current position, Mr. Kim worked as a Building Manager for five years at SK Dormitories in Seoul. Mr. Kim is committed to devote approximately 30 to 40 hours per week to our operations. Our operations may be sporadic and occur at times when Mr. Kim is unavailable, which may lead to the periodic interruption in the implementation of our business plan. Such delays could have a significant negative effect on the success of the business. Mr. Kim was appointed as sole officer and director of the Company due to him prior management and business experience.

Table of Contents**EXECUTIVE COMPENSATION**

Summary Compensation Table. The table set forth below summarizes the annual and long-term compensation payable to our officer(s) and director(s) for the fiscal year ended March 31, 2013 for services. Our Board of Directors may adopt an incentive stock option plan for our executive officers that would result in additional compensation.

Name and Principal Position	Title	Year	Salary (\$)	Bonus (\$)	Stock Option Awards		Non-Equity Incentive Plan Compensation (\$)	Nonqualified Deferred Compensation		Total (\$)
					Awards (\$)	Awards (\$)		Earnings (\$)	All other Compensation (\$)	
Ju Hyuk Kim	Chairman, CEO and President	2013	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Notes to Summary Compensation Table: There are no annuity, pension or retirement benefits proposed to be paid to our current officer and director and employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the Company or any of its subsidiaries, if any.

Outstanding Equity Awards since Inception:

Name	OPTION AWARDS				STOCK AWARDS					
	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Number of Shares or Units of Stock that have not Vested	Market Value of Shares or Units of Stock that have not Vested	Unearned Shares, Units or Rights that have not Vested	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Rights that have not Vested	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Rights that have not Vested
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	0	0	0	0	0	0	0	0	0	0

Long-Term Incentive Plans

We currently have no long-term incentive plans.

Director Compensation

None.

Table of Contents*Director Independence*

Our board of directors is currently composed of one member, Ju Hyuk Kim, who does not qualify as an independent director in accordance with the published listing requirements of the NASDAQ Global Market. The NASDAQ independence definition includes a series of objective tests, such as that the director is not, and has not been for at least three years, one of our employees and that neither the director, nor any of his family members has engaged in various types of business dealings with us. In addition, our board of directors has not made a subjective determination as to each director that no relationships exist which, in the opinion of our board of directors, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director, though such subjective determination is required by the NASDAQ rules. Had our board of directors made these determinations, our board of directors would have reviewed and discussed information provided by the directors and us with regard to each director's business and personal activities and relationships as they may relate to us and our management.

Security Holders Recommendations to Board of Directors

We welcome comments and questions from our shareholders. Shareholders can direct communications to our Chief Executive Officer, Ju Hyuk Kim, at our executive offices. However, while we appreciate all comments from shareholders, we may not be able to individually respond to all communications. We attempt to address shareholder questions and concerns in our press releases and documents filed with the SEC so that all shareholders have access to information about us at the same time. Mr. Kim collects and evaluates all shareholder communications. All communications addressed to our director and executive officer will be reviewed by Mr. Kim unless the communication is clearly frivolous.

Committees

We do not currently have an audit, compensation or nominating committee.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information at March 31, 2013, with respect to the beneficial ownership of shares of Common Stock by (i) each person known to us who owns beneficially more than 5% of the outstanding shares of Common Stock (based upon reports which have been filed and other information known to us), (ii) each of our Directors, (iii) each of our Executive Officers and (iv) all of our Executive Officers and Directors as a group. Unless otherwise indicated, each stockholder has sole voting and investment power with respect to the shares shown. As of March 31, 2013, we had 5,000,000 shares of Common Stock issued and outstanding.

Title of class	Name and address of beneficial owner	Amount and Nature of Beneficial Ownership	Percentage of Common Stock ⁽¹⁾
Common Stock	Ju Hyuk Kim [REDACTED] Seoul, South Korea	5,000,000	100%
	Total	5,000,000	100%

(1)

Under Rule 13d-3 promulgated under the Exchange Act, a beneficial owner of a security includes any person who, directly or indirectly, through any contract, arrangement, understanding, relationship, or otherwise has or shares: (i) voting power, which includes the power to vote, or to direct the voting of shares; and (ii) investment power, which includes the power to dispose or direct the disposition of shares. Certain shares may be deemed to be beneficially owned by more than one person (if, for example, persons share the power to vote or the power to dispose of the shares). In addition, shares are deemed to be beneficially owned by a person if the person has the right to acquire the shares (for example, upon exercise of an option) within 60 days of the date as of which the information is provided. In computing the percentage ownership of any person, the amount of shares is deemed to include the amount of shares beneficially owned by such person (and only such person) by reason of these acquisition rights.

We are not aware of any arrangements that could result in a change of control.

Table of Contents**CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS**

On February 10, 2013, pursuant to the Organizational Minutes of the Company, the Company authorized the issuance of 5,000,000 shares of its Common Stock, \$0.001 par value per share, to Ju Hyuk Kim as founders' shares for \$5,000. As a result, Mr. Kim owns 100% of the issued and outstanding common shares of the Company.

Other than the foregoing, none of the following persons has any direct or indirect material interest in any transaction to which we were or are a party since the beginning of our last fiscal year, or in any proposed transaction to which we propose to be a party:

- (A) any of our director(s) or executive officer(s);
- (B) any nominee for election as one of our directors;
- (C) any person who is known by us to beneficially own, directly or indirectly, shares carrying more than 5% of the voting rights attached to our Common Stock; or
- (D) any member of the immediate family (including spouse, parents, children, siblings and in-laws) of any of the foregoing persons named in paragraph (A), (B) or (C) above.

LEGAL MATTERS

The validity of the shares sold by us under this prospectus has been passed upon for us by legal counsel of Dean Law Corp.

EXPERTS

David A. Aronson, CPA, P.A., our independent registered public accountant, has audited our financial statements included in this prospectus and Registration Statement to the extent and for the periods set forth in their audit report. David A. Aronson, CPA, P.A. has presented its report with respect to our audited financial statements.

COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Our Articles of Incorporation provides that we shall indemnify our directors and officers to the fullest extent permitted by Nevada law and that none of our directors will be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability:

- for any breach of the director's duty of loyalty to the Company or its stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of the law;
- under Nevada General Corporation Law for the unlawful payment of dividends; or
- for any transaction from which the director derives an improper personal benefit.

These provisions require us to indemnify our directors and officers unless restricted by Nevada law and eliminate our rights and those of our stockholders to recover monetary damages from a director for breach of his or her fiduciary duty of care as a director except in the situations described above. The limitations summarized above, however, do not affect our ability or that of our stockholders to seek non-monetary remedies, such as an injunction or rescission, against a director for breach of his or her fiduciary duty.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons pursuant to the foregoing provisions, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Table of Contents**WHERE YOU CAN FIND MORE INFORMATION**

We have filed with the SEC a Registration Statement on Form S-1 under the Securities Act, and the rules and regulations promulgated thereunder, with respect to the Common Stock offered hereby. This prospectus, which constitutes a part of the Registration Statement, does not contain all of the information set forth in the Registration Statement and the exhibits thereto. While we have summarized the material terms of all agreements and exhibits included in the scope of this Registration Statement, for further information regarding the terms and conditions of any exhibit, reference is made to such exhibits. Upon effectiveness of this prospectus, we will be subject to the reporting and other requirements of Section 15(d) of the Securities Exchange Act of 1934 and will file periodic reports with the Securities and Exchange Commission, including a Form 10-K for the period ended March 31, 2013 and periodic reports on Form 10-Q during that period. We will make available to our shareholders annual reports containing financial statements audited by our independent auditors and our quarterly reports containing unaudited financial statements for each of the first three quarters of each year; however, we will not send the annual report to our shareholders unless requested by an individual shareholder.

For further information with respect to us and the Common Stock, reference is hereby made to the Registration Statement and the exhibits thereto, which may be inspected and copied at the principal office of the SEC, 100 F Street NE, Washington, D.C. 20549, and copies of all or any part thereof may be obtained at prescribed rates from the Commission's Public Reference Section at such addresses. Also, the SEC maintains a World Wide Web site on the Internet at <http://www.sec.gov> that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. To request such materials, please contact Mr. Ju Hyuk Kim, our President and Chief Executive Officer.

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Kismet, Inc.
(A Development Stage Company)
Financial Statements
(Expressed in US dollars)

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statement
March 31, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Directors
Kismet, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheet of Kismet, Inc., (A Development Stage Company) as of March 31, 2013, and the related statements of operations, stockholder's deficit and cash flows for the period from inception (February 4, 2013) to March 31, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kismet, Inc. (A Development Stage Company) as of March 31, 2013, and results of its operations and its cash flow for the period from inception (February 4, 2013) to March 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the financial statements, the Company has suffered a loss from operations and is in the development stage. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to this matter are also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ David A. Aronson, CPA, P.A.
David A. Aronson, CPA, P.A.

North Miami Beach, Florida
April 24, 2013

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Kismet, Inc.
(A Development Stage Company)
Balance Sheet
March 31, 2013

ASSETS

Current Assets:		
Cash		\$ 4,075
Total current assets		<u>4,075</u>
		 <u>\$ 4,075</u>

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities		
Accounts payable and accrued expenses		\$ 1,500
Total current liabilities		<u>1,500</u>
Commitments		
Stockholder's Deficit:		
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding		5,000
Deficit accumulated during development stage		<u>(2,425)</u>
		<u>2,575</u>
		 <u>\$ 4,075</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Operations
For the Period From February 4, 2013 (Inception) to March 31, 2013

	From February 4, 2013 (Inception) to March 31, 2013
Revenue, net	\$ 0
Cost of goods sold	0
Gross income	0
Expenses:	
General and administrative expenses	2,425
Net loss	\$ (2,425)
Loss per common share - Basic and fully diluted	\$ (0.00)
Weighted average number of shares outstanding - Basic and fully diluted	5,000,000

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Kismet, Inc.
 (A Development Stage Company)
 Statement of Stockholder's Deficit
 For the Period from February 4, 2013 (Inception) to March 31, 2013

	Common Stock		Accumulated Deficit During Development Stage	Stock E
	Shares	Amount		
Issuance of common shares for cash at at \$0.001 per share	5,000,000	5,000	0	
Net loss	0	0	(2,425)	
Balance - March 31, 2013	<u>5,000,000</u>	<u>\$ 5,000</u>	<u>\$ (2,425)</u>	<u>\$</u>

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Kismet, Inc.
(A Development Stage Company)
Statements of Cash Flows
For the Period From February 4, 2013 (Inception) to March 31, 2013

	<u>From February 4, 2013 (Inception) to March 31, 2013</u>
Cash flows from operating activities:	
Net loss	\$ (2,425)
Adjustments to reconcile net loss to net cash used by operating activities:	
Accounts payable and accrued expenses	1,500
Net cash used by operating activities	<u>(925)</u>
Cash flows from financing activities:	
Proceeds from issuance of common stock	5,000
Net cash provided by financing activities	<u>5,000</u>
Net increase in cash	4,075
Cash at beginning of period	<u>0</u>
Cash at end of period	<u>\$ 4,075</u>
Supplemental cash flow information:	
Cash paid during the period for:	
Interest	<u>\$ 0</u>
Income taxes	<u>\$ 0</u>

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(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at March 31, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2013

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Financial Statements
 March 31, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of its financial instruments as of March 31, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of these financial instruments to be a reasonable estimate of their fair value due to their short-term nature.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to the taxable income before the differences are as follows:

Income tax provision at the statutory rate
Effect of operating losses

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$2,400. This loss will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at March 31, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Financial Statements
March 31, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and the discharge of liabilities.

The Company has experienced a loss from operations during its development stage as a result of its nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss from operations as a result of its insufficient revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional financing to meet its cash needs. To meet its cash needs, management expects to raise capital through a private placement of equity. If such financing is insufficient, we will seek such funds from friends, family, and business associates; however, we have not received any commitments from family members, or business associates regarding potential investments in our Company. We cannot predict when additional financing will be available, and it is possible that such financing will not be available, which would make it impossible for the Company to continue operating as a going concern.

The financial statements do not include any adjustments to reflect the possible future effects on the results of operations or the financial position of the Company that may result from the possible inability of the Company to continue as a going concern.

Note 5. SUBSEQUENT EVENTS

In accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements and has determined that there are no subsequent events that require disclosure.

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Kismet, Inc.
(A Development Stage Company)
Condensed Balance Sheet
September 30, 2013 and March 31, 2013
(Unaudited)

ASSETS

	September 30, 2013	March 31, 2013
Current Assets:		
Cash	\$ 1,403	\$ 4,000
	<u>\$ 1,403</u>	<u>\$ 4,000</u>

LIABILITIES AND STOCKHOLDER'S DEFICIT

Liabilities		
Accounts payable and accrued expenses	\$ 1,000	1,500
Total current liabilities	<u>1,000</u>	<u>1,500</u>
Stockholder's Deficit:		
Common stock, \$0.001 par value; 75,000,000 shares authorized, 5,000,000 shares issued and outstanding	5,000	5,000
Deficit accumulated during development stage	(4,597)	(2,400)
	<u>403</u>	<u>2,600</u>
	<u>\$ 1,403</u>	<u>\$ 4,100</u>

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Kismet Inc.
(A Development Stage Company)
Condensed Statement of Operations
September 30, 2013 and March 31, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Three Months Ended September 30, 2013	For the Six Months Ended September 30, 2013
Revenues, net	\$ 0	\$ 0	\$ 0
Cost of goods sold	0	0	0
Gross income	<u>0</u>	<u>0</u>	<u>0</u>
Expenses:			
General and administrative expenses	4,597	500	2,172
	<u>4,597</u>	<u>500</u>	<u>2,172</u>
Net loss before other income and expenses	<u>(4,597)</u>	<u>(500)</u>	<u>(2,172)</u>
Other income and (expenses)			
Interest expense	-	-	-
Provision for income taxes	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>\$ (4,597)</u>	<u>\$ (500)</u>	<u>\$ (2,172)</u>
Basic and diluted loss per share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Basic and diluted weighted average number of shares outstanding	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>

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Kismet, Inc.
(A Development Stage Company)
Statement of Stockholders' Equity
For the Period from February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	Common Stock		Additional Paid in Capital	Accumulated Deficit During Development Stage	Total Stockholders' Equity
	Shares	Amount			
Issuance of common shares for cash at at \$0.001 per share	5,000,000	\$ 5,000	-	-	5,000
Net loss	-	-	-	(2,425)	(2,425)
Balance - March 31, 2013	5,000,000	5,000	-	(2,425)	2,575
Net loss	-	-	-	(2,172)	(2,172)
Balance - September 30, 2013	5,000,000	\$ 5,000	\$ -	\$ (4,597)	\$ 403

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Kismet, Inc.
(A Development Stage Company)
Condensed Statements of Cash Flows
For the Six Months Ended September 30, 2013 and for the Period
From February 4, 2013 (Inception) to September 30, 2013
(Unaudited)

	For the Period From February 4, 2013 (Inception) to September 30, 2013	For the Six Months Ended September 30, 2013
Cash flows from operating activities:		
Net loss	\$ (4,597)	\$ (2,672)
Adjustments to reconcile net loss to net cash used by operating activities:		
Accounts payable and accrued expenses	1,000	500
Net cash used by operating activities	<u>(3,597)</u>	<u>(2,172)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock	5,000	0
Net cash provided by financing activities	<u>5,000</u>	<u>0</u>
Net increase/(decrease) in cash	1,403	(2,672)
Cash at beginning of period	-	4,075
Cash at end of period	<u>\$ 1,403</u>	<u>\$ 1,403</u>
Supplemental cash flow information:		
Cash paid during the period for:		
Interest	\$ 0	\$ 0
Income taxes	<u>\$ 0</u>	<u>\$ 0</u>

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Kismet, Inc. ("Kismet" or the "Company") was incorporated on February 4, 2013, under the laws of the State of Nevada. The Company is in the development stage as defined under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 915, "Development Stage Entities". Kismet is an e-commerce market place that connects companies that need work done with people who want to work and get paid through an online website.

Revenue Recognition

In general, the Company records revenue when persuasive evidence of an arrangement exists, services have been rendered or product delivery has occurred, the sales price to the customer is fixed or determinable, and collectability is reasonably assured.

Revenue will be recognized at the time the product is delivered or services are performed. Provision for sales returns will be estimated based on the Company's historical return experience. Revenue will be presented net of returns.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Segment Information

The Company follows Accounting Standards Codification ("ASC") 280, "Segment Reporting". The Company currently operates in a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Net Loss Per Common Share

Basic net (loss) income per common share is calculated using the weighted average common shares outstanding during each reporting period. Diluted net (loss) income per common share adjusts the weighted average common shares for the potential dilution that could occur if common stock equivalents (convertible debt and preferred stock, warrants, stock options and restricted stock shares and units) were exercised or converted into common stock. There were no common stock equivalents at September 30, 2013.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

Deferred income taxes are recognized for the tax consequences related to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes at each year end, based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. A valuation allowance is recognized when, based on the weight of all available evidence, it is considered more likely than not that all, or some portion, of the deferred tax assets will not be realized. Income tax expense is the sum of current income tax plus the change in deferred tax assets and liabilities.

ASC 740, Income Taxes, requires a company to first determine whether it is more likely than not (which is defined as a likelihood of more than fifty percent) that a tax position will be sustained based on its technical merits as of the reporting date, assuming that taxing authorities will examine the position and have full knowledge of all relevant information. A tax position that meets this more likely than not threshold is then measured and recognized at the largest amount of benefit that is greater than fifty percent likely to be realized upon effective settlement with a taxing authority.

Stock-Based Compensation

The Company accounts for equity instruments issued to employees in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires all share-based compensation payments to be recognized in the financial statements based on the fair value using an option pricing model. ASC 718 requires forfeitures to be estimated at the time of grant and revised in subsequent periods if actual forfeitures differ from initial estimates.

Equity instruments granted to non-employees are accounted for in accordance with ASC 505, Equity. The final measurement date for the fair value of equity instruments with performance criteria is the date that each performance commitment for such equity instrument is satisfied or there is a significant disincentive for non-performance.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2013.

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Kismet, Inc.
 (A Development Stage Company)
 Notes to Condensed Unaudited Financial Statement
 September 30, 2013

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value of Financial Instruments

Pursuant to ASC No. 820, "Fair Value Measurement and Disclosures," the Company is required to estimate the fair value of all financial instruments included on its balance sheet as of September 30, 2013. The Company's financial instruments consist of cash. The Company considers the carrying value of such amounts in the financial statements to approximate their fair value due to the short-term nature of these financial instruments.

Recent Pronouncements

There are no recent accounting pronouncements that apply to the Company.

Note 2. STOCKHOLDER'S DEFICIT

In February 2013, the Company issued 5,000,000 shares of common stock at \$0.001 per share.

Note 3. INCOME TAXES

The provision for income taxes differs from the amount computed by applying the statutory federal income tax rate to income before provision for income taxes. The sources and tax effects of the differences are as follows:

Income tax provision at federal statutory rate: 15%
 Effect of operating losses (15)%
 0%

As of March 31, 2013, the Company has a net operating loss carryforward of approximately \$4,600.00. This loss will be available to offset future taxable income. If not used, this carryforward will expire in 2033. The deferred tax asset relating to the operating loss carryforward has been fully reserved at September 30, 2013.

Note 4. BASIS OF REPORTING

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

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Kismet, Inc.
(A Development Stage Company)
Notes to Condensed Unaudited Financial Statement
September 30, 2013

Note 4. BASIS OF REPORTING (continued)

The Company's financial statements are presented on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

The Company has experienced a loss from operations during its development stage as a result of its investment necessary to achieve its operating plan, which is long-range in nature. For the period from February 4, 2013 (inception) to March 31, 2013, the Company incurred a net loss of approximately \$4,600. In addition, the Company has no significant assets or revenue generating operations.

The Company currently does not have sufficient cash to sustain itself for the next 12 months, and will require additional funding in order to execute its plan of operations and to continue as a going concern. To meet its cash needs, management expects to raise capital through a private placement offering. In the event that this funding does not materialize or is insufficient we will seek such funds from friends, family, and business associates; however, we have not received any firm commitments or indications of interest from our friends, family members, or business associates regarding potential investments in our Company. We cannot predict when, or if, such funding will become available to the Company. Failure to raise additional financing will make it impossible for the Company to continue operating as a going concern.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 5. Subsequent Events

In Accordance with ASC 855, management has evaluated the subsequent events through the date of issuance of the financial statements. Based upon this evaluation, there are no subsequent events that require disclosure.

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PROSPECTUS

KISMET, INC.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119
(702) 922-7113

4,000,000 SHARES OF COMMON STOCK

DEALER PROSPECTUS DELIVERY OBLIGATION

Until _____, 20____, all dealers that effect transactions in these securities, whether or not participating in this Offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

_____, 2013

Table of Contents**PART II – INFORMATION NOT REQUIRED IN PROSPECTUS****ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.**

The following table sets forth estimated expenses expected to be incurred in connection with the issuance and distribution of the securities being registered. All such expenses will be paid by us.

Securities and Exchange Commission Registration Fee	\$	27.28
Audit Fees and Expenses	\$	9,000.00
Legal Fees and Expenses	\$	5,000.00
Transfer Agent and Registrar Fees and Expenses	\$	5,000.00
SEC Filings	\$	972.72
Miscellaneous Expenses	\$	
Total	\$	<u>20,000*</u>

* Estimate Only

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The sole officer and director of the Company is indemnified as provided by the Nevada Revised Statutes and the Bylaws of the Company. Unless specifically limited by a corporation's Articles of Incorporation, Nevada law automatically provides directors with immunity from monetary liabilities. The Company's Articles of Incorporation do not contain any such limiting language. Excepted from that immunity are:

- a. willful failure to deal fairly with the corporation or its shareholders in connection with a matter in which the director has a material conflict of interest;
- b. a violation of criminal law unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful;
- c. a transaction from which the director derived an improper personal profit; and
- d. willful misconduct.

The Articles of Incorporation provide that the Company will indemnify its officers, directors, legal representatives, and persons serving at the request of the Company as a director or officer of another corporation, or as its representative in a partnership, joint venture, trust or other enterprise to the fullest extent legally permissible under the laws of the State of Nevada against all expenses, liability and loss (including attorney's fees, judgments, fines and amounts paid or to be paid in settlement) reasonably incurred or suffered by that person as a result of that connection to the Company. This right of indemnification under the Articles is a contract right which may be enforced in any manner by such person and extends for such persons benefit to all actions undertaken on behalf of the Company.

The Bylaws of the Company provide that the Company will indemnify its directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that the Company may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the Company shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the Company, (iii) such indemnification is provided by the Company, in its sole discretion, pursuant to the powers vested in the Company under Nevada law or (iv) such indemnification is required to be made pursuant to the Bylaws.

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The Bylaws of the Company provide that no advance shall be made by the Company to an officer of the Company (except by reason of the fact that such officer is or was a director of the Company in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the Company.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES.

Set forth below is information regarding the issuance and sales of securities without registration since inception.

During the period between February 4, 2013 and March 31, 2013, the Company issued 5,000,000 shares of common stock at a price of \$0.001 per share for a value of \$5,000 to Ju Hyuk Kim, its President. The Company relied on Section 4(2) of the Securities Act for this issuance.

All securities sold contained a restrictive legend on the share certificate stating that the securities have not been registered under the Act and setting forth, or referring to the restrictions on transferability and sale of the securities.

ITEM 16. EXHIBITS

The following is a list of exhibits filed as part of this Registration Statement. Where so indicated by footnote, exhibits which were previously filed are incorporated herein by reference. Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed Incorporated Document modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Exhibit Number	description
3.1	Articles of Incorporation of Kismet, Inc.
3.2	Bylaws of Kismet, Inc.
23.1	Auditor Consent of David Aronson CPA P.A.
5.1	Legal Consent of Dean Law Corp
4.1	Subscription Agreement of Kismet Inc.

Table of Contents**ITEM 17.****UNDERTAKINGS**

The undersigned Registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to:
 - (a) Include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (b) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in the volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and
 - (c) Include any additional or changed material information on the plan of distribution.
2. To, for the purpose of determining any liability under the Securities Act, treat each post-effective amendment as a new Registration Statement relating to the securities offered herein, and to treat the offering of such securities at that time to be the initial bona fide offering thereof.
3. To remove from registration, by means of a post-effective amendment, any of the securities being registered hereby that remain unsold at the termination of the offering.
4. For determining liability of the undersigned Registrant under the Securities Act to any purchaser in the initial distribution of the securities, that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:
 - (a) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;
 - (b) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;
 - (c) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and,
 - (d) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 (the "Act") may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we have been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our director, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been

settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act, and we will be governed by the final adjudication of such issue.

For the purposes of determining liability under the Securities Act for any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a Registration Statement relating to an offering, other than Registration Statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the Registration Statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a Registration Statement or prospectus that is part of the Registration Statement or made in a document incorporated or deemed incorporated by reference into the Registration Statement or prospectus that is part of the Registration Statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the Registration Statement or prospectus that was part of the Registration Statement or made in any such document immediately prior to such date of first use.

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Signatures

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Las Vegas, State of Nevada, on January 29, 2014.

KISMET, INC.

By: /s/ Ju Hyuk Kim

Ju Hyuk Kim
President, Chief Executive Officer,
Secretary, Treasurer, Principal
Accounting Officer, Chief
Financial Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

By: /s/ Ju Hyuk Kim

Ju Hyuk Kim
President, Chief Executive Officer,
Secretary, Treasurer, Principal
Accounting Officer, Chief
Financial Officer and Director

DATE

January 29, 2014

DAVID A. ARONSON, CPA, P.A.

1000 NE 176th Street
North Miami Beach, FL 33162

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our audit report dated April 24, 2013 in this Registration Statement on Form S-1 of Kismet, Inc. for the registration of shares of its common stock. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

David A. Aronson, CPA, P.A.
North Miami Beach, FL
January 29, 2014

Business Account Application



Bank Name:	WELLS FARGO BANK, N.A.			Store Name:	FERNDALE STATION
Banker Name:	SHIRLEY LONG	Officer/Portfolio Number:	Q3537	Date:	02/14/2013
Banker Phone:	360/384-1213	Store Number:	03827	Banker AU:	0062926
				Banker MAC:	P6697-011

To help the government fight the funding of terrorism and money laundering activities, U.S. Federal law requires financial institutions to obtain, verify, and record information that identifies each person (individuals and businesses) who opens an account. What this means for you: When you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

New Account Information

New Deposit Account(s) Only New Deposit Account(s) and Business Credit Card

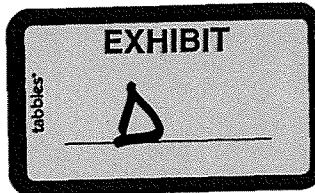
Account 1 Product Name:				
Gold Business Services Package				
COID:	Product:	Account Number:	Opening Deposit:	Type of Funds:
120	DDA	[REDACTED] 5802	\$50.00	CKS

Account 2 Product Name:				
Business Market Rate Savings				
COID:	Product:	Account Number:	Opening Deposit:	Type of Funds:
120	DDA	[REDACTED] 9098	\$50.00	CKS

New Account Kit:
Printed

Related Customer Information

Customer 1 Name:	KISMET INC	Account Relationship:	Sole Owner
Enterprise Customer Number (ECN):	[REDACTED] 3269		
Customer 2 Name:	PAUL J KWON	Account Relationship:	Signer
Enterprise Customer Number (ECN):	[REDACTED] 1263		



Checking/Savings Statement Mailing Information

Name(s) and Information Listed on Statement: KISMET INC	Statement Mailing Address: 1516 E TROPICANA AVE STE 155		
	Address Line 2:		
	City: LAS VEGAS	State: NV	
	ZIP/Postal Code: 89119-8316	Country: US	

Customer 1 Information

Customer Name: KISMET INC			Street Address: 1516 E TROPICANA AVE STE 155	
Account Relationship: Sole Owner			Address Line 2:	
Taxpayer Identification Number (TIN): 99-0385681		TIN Type: EIN	Address Line 3:	
Business Type: Corporation Type C			City: LAS VEGAS	State: NV
Business Sub-Type/Tax Classification: Corporation		Non-Profit: No	ZIP/Postal Code: 89119-8316	Country: US
Date Originally Established: 02/04/2013	Current Ownership Since:	Number of Employees: 0	Business Phone: 604/771-9631	Fax:
Annual Gross Sales: \$0.00	Year Sales Reported: 02/04/2013	Fiscal Year End:	Cellular Phone: 604/771-9631	Pager:
Primary Financial Institution:		Number of Locations: 1	e-Mail Address:	
Primary State 1:	Primary State 2:	Primary State 3:	Website:	
Primary Country 1:	Primary Country 2:	Primary Country 3:	Sales Market: LOCAL	

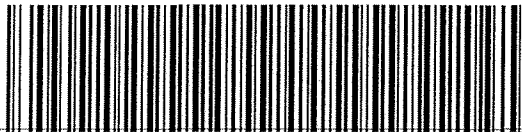
Industry:
Other Services (except Public Administration)

Description of Business:

Major Suppliers/Customers:

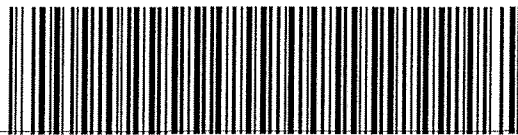
Bank Use Only

Name/Entity Verification: Articles of Incorporation		Address Verification:		BACC Reference Number: cdn22222
Document Filing Number/Description: E0057532013-9	Filing Country: US	Filing State: NV	Filing Date: 02/04/2013	Expiration Date:
Country of Registration: US	State of Registration: NV	International Transactions:	Check Reporting: CALLED-NO RECORD	
Customer 1 Name: KISMET INC			Internet Gambling Business?: No	



Owner/Key Individual 1 Information

Customer Name: PAUL J KWON			Residence Address: 817-788 RICHARDS ST	
Position/Title: MANAGER	Date of Birth: 02/17/1983	Enterprise Customer Number (ECN): [REDACTED] 11263	Address Line 2:	
Taxpayer Identification Number (TIN):		TIN Type: NONUS	Address Line 3:	
Primary ID Type: FRID DL	Primary ID Description: 7128708		City: VANCOUVER BC V6B 0C7	State:
Primary ID St/Ctry/Prov: BC	Primary ID Issue Date: 02/01/2011	Primary ID Expiration Date: 02/17/2016	ZIP/Postal Code:	Country: CA
Secondary ID Type: PASP	Secondary ID Description: Q1200782		Check Reporting: NO RECORD	
Secondary ID State/Country: CA	Secondary ID Issue Date: 02/16/2012	Secondary ID Expiration Date: 02/16/2017		
Country of Citizenship: CA	Permanently Resides in US: NO			



Certificate of Authority

Each person who signs the "Certified/Agreed To" section of this Application certifies that:

A. The Customer's use of any Bank deposit account, product or service will confirm the Customer's receipt of, and agreement to be bound by, the Bank's applicable fee and information schedule and account agreement that includes the Arbitration Agreement under which any dispute between the Customer and the Bank relating to the Customer's use of any Bank deposit account, product or service will be decided in an arbitration proceeding before a neutral arbitrator as described in the Arbitration Agreement and not by a jury or court trial.

B. Each person who signs the "Certified/Agreed To" section of this Application or whose name, any applicable title and specimen signature appear in the "Authorized Signers - Signature Capture" section of this Application is authorized on such terms as the Bank may require to:

(1) Enter into, modify, terminate and otherwise in any manner act with respect to accounts at the Bank and agreements with the Bank or its affiliates for accounts and/or services offered by the Bank or its affiliates (other than letters of credit or loan agreements);

(2) Authorize (by signing or otherwise) the payment of Items from the Customer's account(s) listed on this Business Account Application (including without limitation any Item payable to (a) the individual order of the person who authorized the Item or (b) the Bank or any other person for the benefit of the person who authorized the Item) and the endorsement of Deposited Items for deposit, cashing or collection (see the Bank's applicable account agreement for the definitions of "Item" and "Deposited Item");

(3) Give instructions to the Bank in writing (whether the instructions include the manual signature or a signature that purports to be the facsimile or other mechanical signature including a stamp of an Authorized Signer as the Customer's authorized signature without regard to when or by whom or by what means or in what ink color the signature may have been made or affixed), orally, by telephone or by any electronic means in regard to any Item and the transaction of any business relating to the Customer's account(s), agreements or services, and the Customer shall indemnify and hold the Bank harmless for acting in accordance with such instructions; and

(4) Delegate the person's authority to another person(s) or revoke such delegation, in a separate signed writing delivered to the Bank.

C. If a code must be communicated to the Bank in order to authorize an Item, and the code is communicated, the Item will be binding on the Customer regardless of who communicated the code.

D. Each transaction described in this Certificate of Authority conducted by or on behalf of the Customer prior to delivery of this Certificate is in all respects ratified.

E. If the Customer is a tribal government or tribal government agency, the Customer waives sovereign immunity from suit with respect to the Customer's use of any Bank account, product or service referred to in this Certificate.

F. The information provided in this Application is correct and complete, each person who signs the "Certified/Agreed To" section of this Application and each person whose name appears in the "Authorized Signers-Signature Capture" section of this Application holds any position indicated, and the signature appearing opposite the person's name is authentic.

G. The Customer has approved this Certificate of Authority or granted each person who signs the "Certified/Agreed To" section of this Application the authority to do so on the Customer's behalf by:

- (1) resolution, agreement or other legally sufficient action of the governing body of the Customer, if the Customer is not a trust or a sole proprietor;
- (2) the signature of each of the Customer's trustee(s), if the Customer is a trust; or
- (3) the signature of the Customer, if the Customer is a sole proprietor.

Certified/Agreed To

Owner/Key Individual 1 Name

PAUL J KWON

Position/Title:

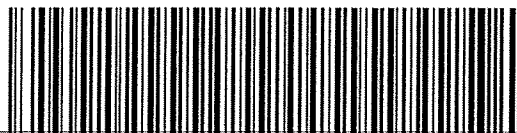
MANAGER

Owner/Key Individual 1 Signature

- Submit manually
- Signature not required

Date:

02/14/2013



Request for Taxpayer Identification Number and Certification

(Substitute Form W-9)

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- 2. UNLESS I HAVE CHECKED ONE OF THE BOXES BELOW, I am not subject to backup withholding either because I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the IRS has notified me that I am no longer subject to backup withholding (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contributions to an Individual Retirement Arrangement (IRA), and payment other than interest and dividends).
- 3. I am a U.S. citizen or other U.S. person. I am subject to backup withholding I am exempt from backup withholding

Note: The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Tax Responsible Customer Name:

KISMET INC

Taxpayer Identification Number (TIN):

99-0385681

TIN Certification Signature:

- Submit manually
- Signature not required

Date:

Authorized Signers - Signature Capture

Authorized Signer 1 Name

PAUL J KWON

Position/Title:

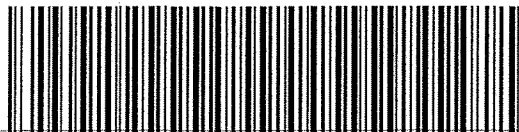
MANAGER

Authorized Signer 1 Signature

- Submit manually
- Signature not required

Date:

02/14/2013





Wells Fargo Bank, N.A.
 Subpoena Processing Philadelphia
 Po Box 8667 Y1372-110
 Philadelphia, Pa 19101
 Voice: (215)973-3717

BUSINESS RECORDS DECLARATION

I, John Balkir, declare that I am employed by Wells Fargo Bank, N. A. ("Wells Fargo") in the Legal Order Processing Department and am a duly authorized and qualified witness to certify the authenticity of the attached documents and/or information produced pursuant to the legal order. The Bank reserves the right to designate another Custodian as it deems appropriate in the event an actual appearance is required concerning the records produced. I certify that the attached records:

- A) Were prepared by personnel of Wells Fargo in the ordinary course of business at or near the time of the acts, conditions or events described in the records; and
- B) It was the ordinary course of business for Wells Fargo employees or representatives with knowledge of the act, event, or condition recorded to make the record or transmit the information therein to be included in such record.

The records produced are described as follows:

Case No: 9170735

Document Type	Account #	Paper Count	Total Copies
Checks/Debits	XXXXXX5543	6	6
Checks/Debits	XXXXXX4270	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Deposits with offsets	XXXXXX5543	56	56
Official Checks	XXXXXX0402	0	0
We are unable to locate any official bank checks for this account with the information provided. Please supply specific details to retrieve official bank checks.			
Statements	XXXXXX6695	18	18
Official Checks	XXXXXX6695	0	0
We are unable to locate any official bank checks for this account with the information provided. Please supply specific details to retrieve official bank checks.			
Deposits with offsets	XXXXXX6378	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Statements	XXXXXX0402	3	3
This account is linked with account #xxxxxx5543 from 8/1/11 to 11/2/11.			
Signature Cards	XXXXXX0402	4	4
Deposits with offsets	XXXXXX4270	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Signature Cards	XXXXXX6378	5	5
Official Checks	XXXXXX5543	0	0
We are unable to locate any official bank checks for this account with the information provided. Please supply specific details to retrieve official bank checks.			

Case No: 9170735; Agency Case No: FL3857

Document Type	Account #	Paper Count	Total Copies
Checks/Debits	XXXXXX0402	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Checks/Debits	XXXXXX6695	2	2
Statements	XXXXXX5543	93	93
Signature Cards	XXXXXX5543	4	4
Signature Cards	XXXXXX6695	5	5
Official Checks	XXXXXX4270	0	0
We are unable to locate any official bank checks for this account with the information provided. Please supply specific details to retrieve official bank checks.			
Statements	XXXXXX4270	78	78
Deposits with offsets	XXXXXX6695	1	1
Deposits with offsets	XXXXXX0402	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Signature Cards	XXXXXX4270	4	4
Official Checks	XXXXXX6378	0	0
We are unable to locate any official bank checks for this account with the information provided. Please supply specific details to retrieve official bank checks.			
Statements	XXXXXX6378	3	3
This account is linked with account #xxxxxx6695 from 2/1/14 to 4/30/14.			
Checks/Debits	XXXXXX6378	0	0
There are no paper copies for the time frame requested. All items are electronic.			
Free Form		0	0
We are unable to locate the following provided entity - (BLUE MOUNTAIN ECO TOURS, INC). If you have any further identifying information regarding this entity please fax it to 704-427-3686 and reference case number (9170735).			

Total Copies Delivered: 282

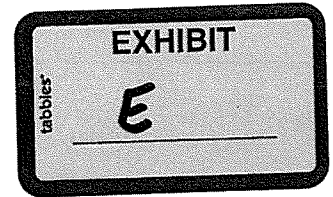
I declare under penalty of perjury under the law(s) of the state of Georgia that the foregoing is true and correct according to my knowledge and belief. Executed on this 29th day of May, 2014, in the City of Philadelphia, State of Pennsylvania.



Subpoena Processing Representative (215)973-3717

Image copies of requested transactions may be missing for the following reasons: Items not imaged, corrupted, blank, damaged, destroyed or not available, item(s) piggy-backed, electronic transaction(s). If the legal order requests certain types of loan information and other non-depository information, it was forwarded to other departments for compliance.

Case No: 9170735; Agency Case No: FL3857



IncSmart.biz, Inc.

All transactions for Paul Kwon:Kismet Inc

Date	Type	No.	Customer	Due date	Balance	Total	Status
01/15/2014	Payment	AB-6841/C	Paul Kwon:Kismet Inc	01/15/2014	\$0.00	\$-178.00	Closed
01/07/2014	Invoice	16195	Paul Kwon:Kismet Inc	01/07/2014	\$0.00	\$178.00	Paid
12/04/2013	Invoice	16196	Paul Kwon:Kismet Inc	01/01/2014	\$0.00	\$0.00	Paid
01/31/2013	Payment	AB-5331	Paul Kwon:Kismet Inc	01/31/2013	\$0.00	\$-332.00	Closed
01/30/2013	Invoice	12220	Paul Kwon:Kismet Inc	02/01/2013	\$0.00	\$332.00	Paid



IncSmart.biz
1516 E. Tropicana Ave
Ste. 155
Las Vegas, NV 89119 US
888-681-9777

Order Date: 1/30/2013
Order Number #: AB-5331

BILLING ADDRESS

Paul Kwon
 Kismet Inc
 817-788 Richards Street
 Vancouver, BC V6B 0C7 - Canada
 6047719631
 kismetincorp@gmail.com

SHIPPING ADDRESS

Paul Kwon
 Kismet Inc
 3144- 349 West Georgia St,
 STN Main
 Vancouver, BC V6B 3X6 -
 Canada

Shipping Method: Free Shipping

Total Items: 2

Payment Type: Online Credit Card

Item Id	Descriptions and Options	Price	Qty	Total
NVRA	Bundle Item: NVINCNVRA Nevada Registered Agent - IncSmart	\$0.00	1	\$0.00
NVINCNVRA	Nevada Corporation Registered Agent IncSmart: Nevada Registered Agent \$49.00 Shares of Stock Number of Shares:200,000,000 Name of Corporation What name do you want for your company:Kismet Designation: Inc Par Value Par Value:0.001 Director: Yoon Ha Lee Shindongah Apt 208 Youngdeungpo District Seoul, South Korea	\$332.00	1	\$332.00

President: Yoon Ha Lee
Shindongah Apt 208
Youngdeungpo District Seoul,
South Korea

Secretary: Yoon Ha Lee
Shindongah Apt 208
Youngdeungpo District Seoul,
South Korea

Treasurer: Yoon Ha Lee
Shindongah Apt 208
Youngdeungpo District Seoul,
South Korea

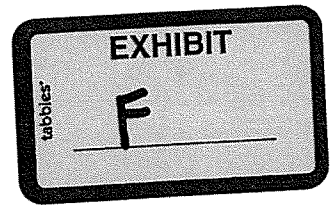
Mail Forwarding: Mail
Forwarding \$159.00

SubTotal:	\$332.00
Discount:	\$0.00
Tax:	\$0.00
Shipping:	\$0.00
Total	\$332.00

Checkout Questions

Name of company for services: Kismet Inc

Notes: Is there a field for the corporate address, if it is different that then address of the director/president etc?



From: Paul Kwon [redacted]
Sent time: 08/06/2013 06:01:44
To: Faiyaz Dean <[redacted]>
Subject: Fwd: Kismet Inc.

Hi Faiyaz,

The cheque for Kismet was left for you at the downtown office reception last week.

Please let me know when you have received it.

Thank you.
Paul

----- Forwarded message -----

From: Charles Kwon <[redacted]>
Date: Tue, Jul 30, 2013 at 6:35 PM
Subject: Re: Kismet Inc.
To: Faiyaz Dean <fdean@deanlawcorp.com>
Cc: Paul Kwon [redacted]

Thank you Faiyaz,

Paul will drop off the chq first thing tomorrow morning and he will email you to confirm. Thank you.

-Charles

On Tue, Jul 30, 2013 at 11:29 AM, Faiyaz Dean <fdean@deanlawcorp.com> wrote:

Hi Charles,

Yes, I can assist with the legal opinion. You can drop off a check with my reception. Thanks.

Regards,

Faiyaz Dean
Attorney-at-Law*

(*licensed in BC and Washington)



Dean Law Corp. (Vancouver)
555 Burrard Street, Suite 900
Vancouver, BC V7X 1M8
Tel: [604.628.4838](tel:604.628.4838)

Fax: 604.630.3099

Dean Law Corp. (Seattle)
601 Union Street, Suite 4200
Seattle, Washington 98101
Tel: 206.274.4598
Fax: 206.493.2777

Web: www.deanlawcorp.com

Disclaimer - This email and any files transmitted with it are confidential and contain privileged information. You must not present this message to another party without gaining permission from the sender. If you are not the intended recipient you must not copy, distribute or use this email or the information contained in it for any purpose other than to notify us. If you have received this message in error, please notify the sender immediately, and delete this email from your system.

From: Charles Kwon [REDACTED]
Sent: July 30, 2013 11:23 AM
To: fdean
Cc: Paul Kwon
Subject: Kismet Inc.

Hi Faiyaz,

We spoke on the phone about a week ago regarding another deal I'm working on with another group. That deal is called "Kismet Inc." We are currently in the comment stage of the S1 and we need a legal consent. As per our conversation, we have the \$5k ready for you. Please confirm that you will provide Legal Counsel until S1 is effective and final review of our comments. If you can provide any more assistant, that'd be greatly appreciated.

Did you want me to drop off the cheque to the receptionist downtown? Or just deposit into your bank account? Let me know and I'll do whatever is more preferable for you.

-Charles

DLC 005130

PAUL JIN SEOK KWON

063

DATE 20130808
Y Y Y Y M M D D

PAY TO THE ORDER OF DEAN LAW CORP \$ 5,000.00
FIVE THOUSAND DOLLARS // 100 DOLLARS



ROYAL BANK OF CANADA
MAIN BRANCH - ROYAL CENTRE
1025 W GEORGIA ST.
VANCOUVER, B.C. V6E 3N9



[Signature]

MEMO



[Vancity](#)

Hello DEAN LAW CORPORATION

Account Activity

You can view your Account Activity for a specific account, or for all accounts, for a given period. The default search is for 15 days, you can shorten this period of time for faster results. Use the Account Activity Filter to show certain items or search by keywords. You can also download the transactions in a number of popular formats. Click on **Help** for further information.

Please note: Accounts display available balances (actual balance + available credit).

Member Name DEAN LAW CORPORATION

Account Number 4504 Branch 17

Account Name GENERAL ACCOUNT - OPERATING 001

Current Balance [REDACTED]

Current Interest Rate [REDACTED]

[More Details](#)

Line of Credit [REDACTED]

Available Funds [REDACTED]

Date Range: 12/08/2013 - 12/08/2013

September 10, 2014

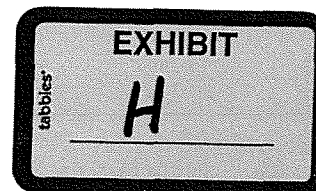
GENERAL ACCOUNT - OPERATING 001

Date	Description	Amount	Balance
12-Aug-2013	CHEQUE DEPOSIT ORIGINATED AT BR 27	\$5,000.00	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Vancity GST NO. R105483150

- [Twitter](#)
- [Facebook](#)
- [Instagram](#)
- [Linkedin](#)
- [Youtube](#)
- [Social media approach](#)

© 2014 Vancouver City Savings Credit Union



Callcentric Inc. - Credit Card Authorization Form

Below you will find our credit card authorization form. Please print this form, complete, and sign. Then fax the completed form and copy of credit card (front and back) to:

1-646-810-9260 or e-mail a scanned copy to billing@callcentric.com

Thank you for choosing Callcentric Inc. we look forward to providing you with superior products and services.

1. Card Type: VISA
2. Card Number: [REDACTED] 4872
3. Card Expiration Date: 02/16
4. Cardholder name: PAUL J KWON KISMET INC
5. Cardholder billing address: 1516 E. TROPICANA AVE, STE 155
LAS VEGAS, NV 89119, USA

6. Does the cardholder authorize recurring charges in the future?

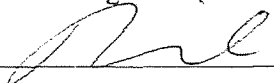
If yes, please check here: YES

NOTE: We cannot provide you services if you do not agree to automated recurring charges by checking the box above.

The cardholder agrees that Callcentric Inc. will automatically bill the subscriber's credit card for all services they have ordered using the Callcentric website (<http://www.callcentric.com>) until the subscriber notifies Callcentric Inc by logging into their account on the website and cancelling services. All services Callcentric offers may be cancelled by the subscriber at any time via the Callcentric website prior to the billing period/cycle. Otherwise, cardholder will be responsible for all charges. All questions regarding the Callcentric service and billing must be submitted via the Callcentric website at: <http://www.callcentric.com/contact/> or via email to: support@callcentric.com

Thank you for your cooperation and your business.

7. Card holder signature (Must be in handwriting):



8. Today's Date: MAY 6, 2013

Callcentric Inc.
11 Broadway Suite 1015
New York, NY 10004
<http://www.callcentric.com/contact/>
support@callcentric.com
Fax: 1-646-810-9260

Callcentric Inc. - <http://www.callcentric.com/ccauth.pdf> - ccauthv3

---- **General account information:**

Callcentricaccount number: [REDACTED] 5956
CallcentricCCID (internal tracking number): 347557

---- **Information supplied by customer on account:**

Company Name: N/A
First Name: Ju Hyuk
Last Name: Kim
Address Line 1: N/A
Address Line 2: N/A
Address Line 3: N/A
City: Las Vegas
State: NV
Zip/Postal: 89119
Country: United States
Phone Number: N/A
Email: kismetincorp@gmail.com
Secondary Email: N/A

----- **Account opening and last login information:**

Account opened: May 06, 2013 01:39:36 GMT/UTC
IP Address during Account opening: 87.236.194.158
Last login to account: September 02, 2014 20:09:15 GMT/UTC
IP Address during last login: 216.81.48.86

----- **Telephone number(s) on account:**

[REDACTED] - Active on account FROM: May 07, 2013 through September 30, 2014

----- **VoIP Equipment:**

Last registration was at: N/A
From IP Address: N/A
Device/Software Used: N/A

----- **Payment Methods:**

PayPal accounts used with us: N/A

Credit Cards used with us:

Card 1

Internal ID [REDACTED]

Card Type: Visa

Card Number [REDACTED]

Expiration Date [REDACTED]

----- Website Login info:

2013-05-06	01:39:37	87.236.194.158
2013-05-06	14:44:11	24.84.120.152
2013-05-06	16:08:13	24.84.120.152
2013-05-06	19:53:49	24.84.120.152
2013-05-07	18:37:33	207.6.35.84
2013-05-07	19:44:24	207.6.35.84
2013-05-07	20:05:00	207.6.35.84
2013-06-03	17:12:31	207.6.35.84
2014-01-14	19:29:03	24.85.73.6
2014-04-09	17:17:48	184.70.11.230
2014-07-09	19:19:41	216.81.48.86
2014-09-02	20:09:15	216.81.48.86

----- UAIP Addresses:

2014-08-12	07:37:08	216.81.48.86
------------	----------	--------------

Transcript from Support Ticket: 347557-1

Callcentric Initial Inquiry:

Open date: May 6, 2013 01:42:28
Opened by: Ju Hyuk Kim [17772015956]
Client: Ju Hyuk Kim [17772015956]
Owned by: Un-owned
Group: Fraud
Status: Closed
Admin alert flag: on off
Ticket Type: Billing
Direct link: https://my.callcentric.com/tt_view.php?ttid=163639
Message: Hello, This ticket has been automatically opened because a recent Credit Card transaction on your account has triggered our fraud-prevention monitoring system. As a result, although your account is still active it has been restricted in the following ways:

- Account information cannot currently be updated
- Outbound calling has been temporarily blocked

We apologize for any potential inconvenience this may cause you, however due to the high volume of fraudulent activity which has become prevalent in the VoIP Industry we have implemented these proactive measures in order to ensure account security for our valued customers.

Again, we are committed to helping you resolve this matter in a smooth/timely manner and upon receipt of some additional details pertaining to your account a Customer Support Engineer will promptly review your case and provided that you have satisfied the requirements immediately unblock your account.

In order for our Engineers to review your account, we will need you to provide us with the following details (please be as specific as possible):

Account Holder Details

1. Your full name
2. A telephone number you can be reached at and the best time to reach you.
3. Where you are currently located - City/Country
4. Where you will be using the Callcentric service from - City/Country
5. Who else has access to your account and from where would they be accessing your account?
6. How you plan to use the Callcentric service (personal, business, international calling, etc.)
7. Any additional information you may consider useful in this case

Payment Details

1. Cardholder name that is listed on the Credit Card on file for your account
2. Issuing bank name (as printed on the card or as the bank had instructed you)
3. Full billing address of the credit card (street address, city state/territory, zip/postal code, country)
4. Billing addresses telephone number (that the issuing company has on file)
5. Issuing bank's telephone number (on back of credit card)

Our fraud-prevention monitoring system employs a combination of industry standard and proprietary methods in order to make determinations on flagging/blocking accounts; and we have found this system to be an invaluable asset in regards to protecting our customers.

Although you may have already provided us with some of the details requested above our fraud-prevention monitoring system requires updated answers for ALL of the above listed fields in order to unblock your account.

Our Customer Support Engineers are available from 8AM-Midnight EST (7 Days a week). Upon receiving the above requested details we will prioritize the review of your account in effort to minimize any further potential for inconvenience.

In the interim, if you have any additional questions/concerns; please do not hesitate to reach out to us.

Thank you.

Ju Hyuk Kim Response from: May 6, 2013 14:48:18:

Account Holder Details

1. Your full name

Paul Kwon

2. A telephone number you can be reached at and the best time to reach you.

██████████

3. Where you are currently located - City/Country

Vancouver, Canada

4. Where you will be using the Callcentric service from - City/Country

Vancouver, Canada

5. Who else has access to your account and from where would they be accessing your account?

Ju Hyuk Kim, South Korea

6. How you plan to use the Callcentric service (personal, business, international calling, etc.)

Business

7. Any additional information you may consider useful in this case

Payment Details

1. Cardholder name that is listed on the Credit Card on file for your account

Paul J Kwon

Kismet Inc

2. Issuing bank name (as printed on the card or as the bank had instructed you)

Wells Fargo Bank

3. Full billing address of the credit card (street address, city state/territory, zip/postal code, country)

1516 E Tropicana Ave, Suite 155, Las Vegas, NV 89119, USA

4. Billing addresses telephone number (that the issuing company has on file)

82 (070) 613-8007

5. Issuing bank's telephone number (on back of credit card)

1-800-225-5935

Callcentric Customer Support Response from: May 6, 2013 15:18:03-

Hello,

As mentioned, your account was blocked by our automated fraud prevention systems. Due to the elevated risk; please provide the following information so that we may verify your account, until you do we cannot provide you with service:

1. Create scans/pictures of BOTH sides of ALL the credit card(s) used on this account(s).
2. Create a scan/picture of a Passport OR US/Canadian drivers license that matches the name of the credit card(s) and used on this account(s)
3. Complete the Credit Card Authorization form located here:

<http://www.callcentric.com/ccauth.pdf>

for ALL of the card(s) used on this account.

All of the above along with the scans/pictures of the credit cards should be uploaded to this ticket.

If you have any other questions, please let us know.

Callcentric Customer Support Response from: May 6, 2013 19:38:34-

Hello,

We have received your email with the scans. The credit card used under this account was a Visa card ending in 4872 but we received scans for the card ending in 4880. Do you wish to use the 4880 card for all your purchases?

If yes, then please upload a scan of the back of the credit card with a valid signature.

We look forward to your update. Thank you

Callcentric Customer Support Response from: May 6, 2013 19:41:51-

Hello,

Our apologies we did receive the scans for the card ending in 4872. Please note that we still need a signature on the back of the card. Please upload the scan with a valid signature.

We look forward to your update. Thank you

Customer Action from May 6, 2013 19:54:45 - Customer uploaded file Kismet Credit Card Authorization.pdf

Customer Action from May 6, 2013 19:55:19- Customer uploaded file Kismet Credit Card Back.pdf

Customer Action from May 6, 2013 19:55:48- Customer uploaded file Kismet Credit Card Front.pdf

Customer Action from May 6, 2013 19:56:27- Customer uploaded file Paul Kwon ID Back.pdf

Customer Action from May 6, 2013 19:57:52- Customer uploaded file Paul Kwon ID Front.pdf

Callcentric Customer Support Response from May 6, 2013 21:05:48 -

Hello,

We see that you have uploaded all the scans on to this ticket. Please note that we ONLY need the scan for the back of the credit card with a valid signature. For technical reason, the card has to be signed.

We look forward to your update. Thank you

Callcentric Customer Support Response from May 6, 2013 21:06:14-

Hello,

We see that you have uploaded all the scans on to this ticket. Please note that we ONLY need the scan for the back of the credit card with a valid signature. For technical reason, the card has to be signed.

We look forward to your update. Thank you

Customer Action from May 7, 2013 18:39:09- Customer uploaded file Kismet Credit Card Back Signed.pdf

Ju Hyuk Kim Response from: May 7, 2013 18:38:46:

A scan of the signed card has been uploaded. Please let me know when the credit card has been added to the account. Thank you.

Callcentric Customer Support Response from May 7, 2013 19:20:20-

Hello,


Thank you for uploading the scan. We have unblocked your account and re-enabled the service.

You may now use the credit card number ending in 4872 under this account.

If you have any further questions please feel free to contact us. Thank you

Customer Action from May 7, 2013 19:44:41: Ju Hyuk Kim's problem or question has been resolved, and they have closed the trouble ticket.

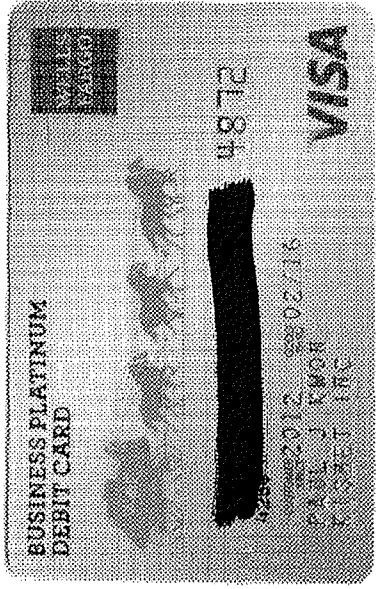
DECLARATION OF Callcentric Inc CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY

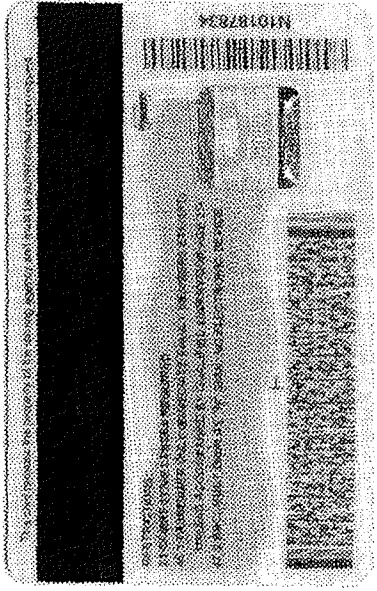
I, the undersigned, , pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed at Callcentric as VP of Operations and by reason of my position am authorized and qualified to make this declaration.
2. I am familiar with the company's recordkeeping practices or systems.
3. I further certify that the documents submitted herewith and stamped _____ are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on November 14th, 2014.





DECLARATION OF Callcentric Inc CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY

I, the undersigned, [REDACTED], pursuant to 28 U.S.C. § 1746, declare that:

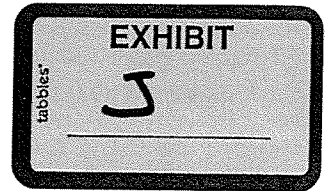
1. I am employed at Callcentric as VP of Operations and by reason of my position am authorized and qualified to make this declaration.
2. I am familiar with the company's recordkeeping practices or systems.
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 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on November 14th, 2014.

[REDACTED]



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131



DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

February 24, 2014

Via UPS Overnight Delivery

Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934 and an examination under Section 8(e) of the Securities Act. The subpoena requires you to provide us documents.

This investigation is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation is "In the Matter of Genufood Energy Enzymes Corp." the investigation covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Producing Documents

What materials do I have to produce?

The subpoena requires you to provide us the documents described in the attachment to the subpoena. You must provide these documents by March 10, 2014. The attachment to the subpoena defines some terms (such as "document") before listing what you must provide.

You should produce each and every document in your possession, custody, or control, including any documents that are not in your immediate possession but that you have the ability to obtain. All responsive documents shall be produced as they are kept in the usual course of business, and shall be organized and labeled to correspond with the numbered paragraphs in the subpoena attachment. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards (the "Standards"). If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible but in any event before producing documents. **All electronic documents responsive to the document subpoena, including all metadata, must also be secured and retained in their native software format and stored in a safe place.** The staff may later request or require that you produce the native format.

For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the Standards. Alternatively, you may send us photocopies of the documents in paper format. **If you choose to send copies, you must secure and retain the originals and store them in a safe place.** The staff may later request or require that you produce the originals.

Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.

If you do send us scanned or photocopied documents, please put an identifying notation on each page of each document to indicate that you produced it, and number the pages of all the documents submitted. (For example, if Jane Doe sends documents to the staff, she may number the pages JD-1, JD-2, JD-3, etc., in a blank corner of the documents.) Please make sure the notation and number do not conceal any writing or marking on the document. If you send us originals, please do not add any identifying notations.

In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

Do I need to send anything else?

You should enclose a list briefly describing each item you send. The list should state to which numbered paragraph(s) in the subpoena attachment each item responds. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to ENF-CPU@sec.gov, or in a separate cover letter mailed separately from the data.

Please include a cover letter stating whether you believe you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us.

Please also provide a narrative description describing what you did to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, home office, work office, voice mails, home email, webmail, work email, backup tapes or other media);
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

What if I do not send everything described in the attachment to the subpoena?

The subpoena requires you to send all the materials described in it. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the subpoena, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- its author(s);
- its date;
- its subject matter;
- the name of the person who has the item now, or the last person known to have it;
- the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- the reason you did not produce the item; and
- the specific request in the subpoena to which the document relates.

If you withhold anything on the basis of a claim of attorney-client privilege or attorney work product protection, you should identify the attorney and client involved. If you withhold anything on the basis of the work product doctrine, you should also identify the litigation in anticipation of which the document was prepared.

If documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such documents and give the date on which they were lost, discarded or destroyed.

Where should I send the materials?

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Important Policy Concerning Settlements

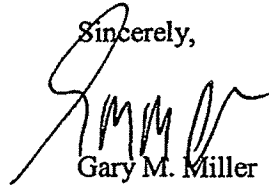
Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please have the appropriate representative(s) of Kismet, Inc. complete a business records certification (a sample of which is enclosed) and return it with the document production.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

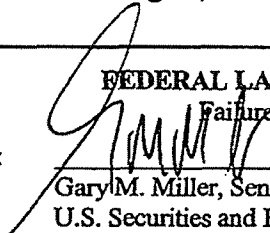
To: Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,
Washington, DC 20549-5973, no later than March 10, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By: 

Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: February 24, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

10. Documents sufficient to establish any Person who has provided or is providing services to the Company as a contractor or advisor.
11. Documents sufficient to identify all attorneys who provided services to the Company or received compensation from the Company.
12. All non-privileged Documents and Communications Concerning Dean Law Corp. and any other attorney that has acted or is acting for or on behalf of the Company.
13. Documents sufficient to identify all auditors who have provided services to the Company or received compensation from the Company.
14. All Documents and Communications Concerning David A. Aronson, CPA, P.A. and any other auditor that has acted or is acting for or on behalf of the Company.
15. All Documents provided by the Company to the Company's auditors.
16. All Documents and Communications Concerning any transfer of money or other assets between the Company and any Person, including but not limited to any auditor, underwriter, promoter, control person, shareholder, potential shareholder, creditor, potential creditor, other securities holder or other potential securities holder.
17. All Documents and Communications Concerning Ju Hyuk Kim, including but not limited to the qualifications, background, and experience of Ju Hyuk Kim to serve as an officer, director, and employee of the Company.
18. All Documents and Communications Concerning the purpose or plan for the Company, including but not limited to:
 - (a) the Company's intended business;
 - (b) any purpose or plan for the Company stated in filings with the Commission;
 - (c) the Company's potential merger with any entity;
 - (d) the origination, effectuation, implementation, furtherance, or change of any purpose or plan identified in Request No. 18(a), (b), or (c).
19. All Documents and Communications Concerning any transfer agent Concerning any security of the Company.
20. All Documents and Communications Concerning any broker-dealer Concerning any security of the Company.
21. All Documents and Communications Concerning any actual or potential quotation of the Company's shares of common stock on the OTC Bulletin Board.
22. All Documents and Communications Concerning the "Business Description" section of the Form S-1 filed by the Company with the Commission, including but not limited to all Documents relied on or used in the drafting thereof.
23. All Documents and Communications Concerning Agreements (including Memorandum of Understanding) to which the Company is a party.
24. All Documents and Communications Concerning monies paid to purchase or lease the Company's headquarters.

25. All Documents and Communications Concerning the shares of the common stock of the Company issued to Ju Hyuk Kim, including but not limited to the payment and receipt of any monies or other assets for such shares.
26. All Documents and Communications Concerning the monies required to pay the expenses to register the securities.
27. All Documents and Communications Concerning monies Ju Hyuk Kim loaned to the Company.
28. All Documents and Communications Concerning agreements between Ju Hyuk Kim and the Company.
29. All Documents and Communications Concerning Ju Hyuk Kim's employment history, including Hyundai Electronics and SK Dormitories, including but not limited to dates of employment, title(s), and job responsibilities.
30. All Documents and Communications Concerning Ju Hyuk Kim's communications with graphic design companies and website developers.
31. All Documents and Communications Concerning Ju Hyuk Kim's travel to the Company's headquarters.

**DECLARATION OF [Insert Name] CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [insert name], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [insert name of company] as [insert position] and by reason of my position am authorized and qualified to make this declaration. [if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.]
2. I further certify that the documents [attached hereto or submitted herewith] and stamped [insert bates range] are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [date].

[Name]

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever—

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true;

is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.



U.S. Securities and Exchange Commission

Data Delivery Standards

The following outlines the technical requirements for producing scanned paper collections, email and electronic document/native file collections to the Securities and Exchange Commission. The SEC uses Recommend® Accelerate v4.5 software to search, review and retrieve documents produced to us in electronic format. Any proposed production in a format other than those identified below, the proposed use of Predictive Coding, computer-assisted review or technology-assisted review (TAR), or the use of de-duplication during the processing of documents, must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF) and the methodology must be disclosed in the cover letter. We appreciate your efforts in assisting us by preparing data in a format that will enable our staff to use the data efficiently.

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General Instructions

- 1. A cover letter should be included with each production. This letter MUST be imaged and provided as the first record in the load file.
The following information should be included in the letter:
a. List of each piece of media (hard drive, thumb drive, DVD or CD) included in the production by the unique number assigned to it, and readily apparent on the physical media.
b. List of custodians, identifying:
1) The Bates range (and any gaps therein) for each custodian
2) Total number of records for each custodian
3) Total number of images for each custodian
4) Total number of native files for each custodian
c. List of fields in the order in which they are listed in the data file.
d. Time zone in which emails were standardized during conversion (email collections only).
2. Documents created or stored electronically MUST be produced in their original electronic format, not printed to paper or PDF.
3. Data can be produced on CD, DVD or hard drive; use the media requiring the least number of deliverables.
4. Label all media with the following:
a. Case number
b. Production date
c. Bates range
d. Disk number (1 of X), if applicable

5. Organize productions by custodian, unless otherwise instructed. All documents from an individual custodian should be confined to a single load file.
6. All productions should be checked and produced free of computer viruses.
7. All produced media should be encrypted.
8. Passwords for documents, files, compressed archives and encrypted media should be provided separately either via email or in a separate cover letter from the data.

Delivery Formats

I. Structured Data - *Concordance*® Format

The SEC prefers that all data be produced in structured format prepared for *Concordance*®. All scanned paper, email and native file collections should be converted / processed to TIFF files, Bates numbered, and include fully searchable text. Additionally, email and native file collections should include linked native files.

Bates numbering documents:

The Bates number must be a unique, consistently formatted identifier, i.e., an alpha prefix along with a fixed length number for EACH custodian, i.e., ABC000001. This format MUST remain consistent across all production numbers for each custodian. The number of digits in the numeric portion of the format should not change in subsequent productions, nor should spaces, hyphens, or other separators be added or deleted.

The following describes the specifications for producing image-based productions to the SEC and the load files required for *Concordance*® and *Concordance Image*®.

1. Images

- a. Images should be single-page, Group IV TIFF files, scanned at 300 dpi.
- b. File names cannot contain embedded spaces.
- c. Bates numbers should be endorsed on the lower right corner of all images.
- d. The number of TIFF files per folder should not exceed 500 files.
- e. Rendering to images PowerPoint, AUTOCAD/ photographs and Excel files:
 - 1) PowerPoint: All pages of the file should be scanned in full slide image format, with any speaker notes following the appropriate slide image.
 - 2) AUTOCAD/ photographs: If possible, files should be scanned to single page JPEG (.JPG) file format.
 - 3) Excel: TIFF images of spreadsheets are not useful for review purposes; because the imaging process can often generate thousands of pages per file, a placeholder image, named by the *IMAGEID* of the file, may be used instead.

2. *Concordance Image*® Cross-Reference File

The image cross-reference file is needed to link the images to the database. It is a comma-delimited file consisting of seven fields per line. There must be a line in the cross-reference file for every image in the database.

The format is as follows:

ImageID, VolumeLabel, ImageFilePath, DocumentBreak, FolderBreak, BoxBreak, PageCount

ImageID: The unique designation that *Concordance*® and *Concordance Image*® use to identify an image.
Note: This imageID key must be a unique and fixed length number. This number will be used in the .DAT file as the ImageID field that links the database to the images. The format of this image key must be consistent across all productions. We recommend that the format be a 7 digit number to allow for the possible increase in the size of a production.

VolumeLabel: Optional

ImageFilePath: The full path to the image file.

DocumentBreak: The letter "Y" denotes the first page of a document. If this field is blank, then the page is not the first page of a document.

FolderBreak: Leave empty

BoxBreak: Leave empty

PageCount: Optional

Sample

```

IMG0000001,,E:\001\IMG0000001.TIF,Y,,,
IMG0000002,,E:\001\IMG0000002.TIF,,,,
IMG0000003,,E:\001\IMG0000003.TIF,,,,
IMG0000004,,E:\001\IMG0000003.TIF,Y,,,
IMG0000005,,E:\001\IMG0000003.TIF,Y,,,
IMG0000006,,E:\001\IMG0000003.TIF,,,,
    
```

3. **Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:

Comma	⌘	ASCII character (020)
Quote	⌞	ASCII character (254)
Newline	␣	ASCII character (174)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. All attachments should sequentially follow the parent document/email.
- e. All metadata associated with email, audio files, and native electronic document collections must be produced (see pages 4-5).
- f. The .DAT file for scanned paper collections must contain, at a minimum, the following fields:
 - 1) FIRSTBATES: Beginning Bates number
 - 2) LASTBATES: Ending Bates number
 - 3) IMAGEID: Image Key field
 - 4) CUSTODIAN: Individual from whom the document originated
 - 5) OCRTEXT: Optical Character Recognition (file path, or text)

Sample of .DAT file (when text files are provided separately)

```

⌞FIRSTBATES⌞⌞LASTBATES⌞⌞IMAGEID⌞⌞CUSTODIAN⌞⌞OCRTEXT⌞
⌞PC00000001⌞⌞PC00000002⌞⌞IMG0000001⌞⌞Smith, John⌞⌞E:\TEXT\PC00000001.TXT⌞
⌞PC00000003⌞⌞PC00000003⌞⌞IMG0000003⌞⌞Smith, John⌞⌞E:\TEXT\PC00000003.TXT⌞
⌞PC00000004⌞⌞PC00000005⌞⌞IMG0000004⌞⌞Smith, John⌞⌞E:\TEXT\PC00000004.TXT⌞
    
```

Sample of .DAT file (with text)

```

⌞FIRSTBATES⌞⌞LASTBATES⌞⌞IMAGEID⌞⌞CUSTODIAN⌞⌞OCRTEXT⌞
⌞PC00000001⌞⌞PC00000002⌞⌞IMG0000001⌞⌞Smith, John⌞⌞*** IMG0000001 ***⌞⌞The world of
investing is fascinating and complex, and it can be very fruitful. But unlike the banking
world, where deposits are guaranteed by the federal government, stocks, bonds and other
securities can lose value. There are no guarantees. That's why investing is not a spectator
sport. By far the best way for investors to protect the money they put into the securities
markets is to do research and ask questions.⌞⌞ *** IMG0000002 ***⌞⌞The laws and rules that
govern the securities industry in the United States derive from a simple and
straightforward concept: all investors, whether large institutions or private individuals,
should have access to certain basic facts about an investment prior to buying it, and so
long as they hold it. To achieve this, the SEC requires public companies to disclose
meaningful financial and other information to the public. This provides a common pool of
knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a
particular security. Only through the steady flow of timely, comprehensive, and accurate
information can people make sound investment decisions.⌞
⌞PC00000003⌞⌞PC00000003⌞⌞IMG0000003⌞⌞Smith, John⌞⌞***IMG0000003 ***⌞⌞The result of this
information flow is a far more active, efficient, and transparent capital market that
facilitates the capital formation so important to our nation's economy.⌞
⌞PC00000004⌞⌞PC00000005⌞⌞IMG0000004⌞⌞Smith, John⌞⌞*** IMG0000004 ***⌞⌞To insure that
this objective is always being met, the SEC continually works with all major market
participants, including especially the investors in our securities markets, to listen to
their concerns and to learn from their experience.⌞⌞ *** IMG0000005 ***⌞⌞The SEC oversees
the key participants in the securities world, including securities exchanges, securities
brokers and dealers, investment advisors, and mutual funds. Here the SEC is concerned
primarily with promoting the disclosure of important market-related information,
maintaining fair dealing, and protecting against fraud.⌞
    
```

The text and metadata of Email and the attachments, and native file document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT_BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD_BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: mailbox where the email resided Native: Individual from whom the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple Entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple Entries
CC	Frank Thompson [mailto:frank_Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT	07:05 PM	Email: Time the email was sent Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
LINK	D:\001\ EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created

TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\Smith\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b\$75977050\$cb 8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5e6eec4693d9a069 8aff95c 2fcab58712467eab4004583eb 8fb7f89	MD5 Hash value of the document.
TEXT	From: Smith, John Sent: Tuesday, October 12, 2010 07:05 PM To: Coffman, Janice Subject: Board Meeting Minutes Janice; Attached is a copy of the September Board Meeting Minutes and the draft agenda for October. Please let me know if you have any questions. John Smith Assistant Director Information Technology Phone: (202) 555-1111 Fax: (202) 555-1112 Email: jsmith@xyz.com	Extracted text of the native file document/email

4. Text

Searchable text of the entire document must be provided for every record, at the document level.

- a. Extracted text must be provided for all documents that originated in electronic format. The text files should include page breaks that correspond to the 'pagination' of the image files. Note: Any document in which text cannot be extracted must be OCR'd, particularly in the case of PDFs without embedded text.
- b. OCR text must be provided for all documents that originated in hard copy format. A page marker should be placed at the beginning, or end, of each page of text, e.g. *** IMG0000001 *** whenever possible. The data surrounded by asterisks is the *Concordance*® ImageID .

Sample page markers with OCR text:

*** IMG0000001 ***

The world of investing is fascinating and complex, and it can be very fruitful. But unlike the banking world, where deposits are guaranteed by the federal government, stocks, bonds and other securities can lose value. There are no guarantees. That's why investing is not a spectator sport. By far the best way for investors to protect the money they put into the securities markets is to do research and ask questions.

*** IMG0000002 ***

The laws and rules that govern the securities industry in the United States derive from a simple and straightforward concept: all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public. This provides a common pool of knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a particular security. Only through the steady flow of timely, comprehensive, and accurate information can people make sound investment decisions.

- c. For redacted documents, provide the full text for the redacted version.
- d. Delivery
The text can be delivered two ways:
 - 1) As multi-page ASCII text files with the files named the same as the ImageID field. Text files can be placed in a separate folder or included with the .TIF files. The number of files per folder should be limited to 500 files.
 - 2) Included in the .DAT file.

5. Linked Native Files

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 500 files.

II. Native File Production

The SEC will also accept native file productions. The files must be produced as they are maintained in the normal course of business. Data must be organized by custodian named file folders.

III. Audio Files

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- 1) Caller Name: Caller's name or account/identification number
- 2) Originating Number: Caller's phone number
- 3) Called Party Name: Called party's name
- 4) Terminating Number: Called party's phone number

- 5) Date: Date of call
- 6) Time: Time of call
- 7) Filename: Filename of audio file

IV. Video Files

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

V. Electronic Trade and Bank Records

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

VI. Electronic Phone Records

When producing electronic phone records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeros as text).
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

The metadata must include, at a minimum, the following fields in separate columns:

- 1) Account Number: Caller's telephone account number
- 2) Originating Number: Caller's phone number
- 3) Terminating Number: Called party's phone number
- 4) Connection Date: Date of call
- 5) Connection Time: Start time of call
- 6) End Time: End time of call
- 7) Elapsed Time: Duration in minutes of the call

Each field of data must be loaded into a separate column. For example, Connection Date and Connection Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed here must also be loaded into separate columns.



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
SUITE 1800 801 BRICKELL AVENUE
MIAMI, FLORIDA 33131
Author's Direct Dial: 305-982-6314
Facsimile: (305) 536-4912
Author's email: millergm@sec.gov

March 13, 2014

Via Overnight Delivery

Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o Michael Lasala, as agent for service
[REDACTED]
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

On February 24, 2014, the staff of the Miami Regional Office of the United States Securities and Exchange Commission sent the enclosed subpoena requiring you to produce certain documents by March 10, 2014. No documents have been received pursuant to the subpoena, and you have not contacted the staff regarding the status of production.

Please contact me at (305) 982-6314 on or before Thursday, March 27, 2014. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "GMM", written over a white background.

Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosure: Subpoena and Attachments



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131

DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

February 24, 2014

Via UPS Overnight Delivery

Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934 and an examination under Section 8(e) of the Securities Act. The subpoena requires you to provide us documents.

This investigation is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation is "In the Matter of Genufood Energy Enzymes Corp." the investigation covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Producing Documents

What materials do I have to produce?

The subpoena requires you to provide us the documents described in the attachment to the subpoena. You must provide these documents by March 10, 2014. The attachment to the subpoena defines some terms (such as "document") before listing what you must provide.

You should produce each and every document in your possession, custody, or control, including any documents that are not in your immediate possession but that you have the ability to obtain. All responsive documents shall be produced as they are kept in the usual course of business, and shall be organized and labeled to correspond with the numbered paragraphs in the subpoena attachment. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards (the "Standards"). If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible but in any event before producing documents. **All electronic documents responsive to the document subpoena, including all metadata, must also be secured and retained in their native software format and stored in a safe place.** The staff may later request or require that you produce the native format.

For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the Standards. Alternatively, you may send us photocopies of the documents in paper format. **If you choose to send copies, you must secure and retain the originals and store them in a safe place.** The staff may later request or require that you produce the originals.

Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.

If you do send us scanned or photocopied documents, please put an identifying notation on each page of each document to indicate that you produced it, and number the pages of all the documents submitted. (For example, if Jane Doe sends documents to the staff, she may number the pages JD-1, JD-2, JD-3, etc., in a blank corner of the documents.) Please make sure the notation and number do not conceal any writing or marking on the document. If you send us originals, please do not add any identifying notations.

In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

Do I need to send anything else?

You should enclose a list briefly describing each item you send. The list should state to which numbered paragraph(s) in the subpoena attachment each item responds. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to ENF-CPU@sec.gov, or in a separate cover letter mailed separately from the data.

Please include a cover letter stating whether you believe you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us.

Please also provide a narrative description describing what you did to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, home office, work office, voice mails, home email, webmail, work email, backup tapes or other media);
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

What if I do not send everything described in the attachment to the subpoena?

The subpoena requires you to send all the materials described in it. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the subpoena, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- its author(s);
- its date;
- its subject matter;
- the name of the person who has the item now, or the last person known to have it;
- the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- the reason you did not produce the item; and
- the specific request in the subpoena to which the document relates.

If you withhold anything on the basis of a claim of attorney-client privilege or attorney work product protection, you should identify the attorney and client involved. If you withhold anything on the basis of the work product doctrine, you should also identify the litigation in anticipation of which the document was prepared.

If documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such documents and give the date on which they were lost, discarded or destroyed.

Where should I send the materials?

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Kismet, Inc.
February 24, 2014
Page 5

Important Policy Concerning Settlements

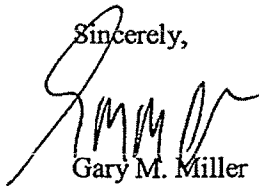
Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please have the appropriate representative(s) of Kismet, Inc. complete a business records certification (a sample of which is enclosed) and return it with the document production.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

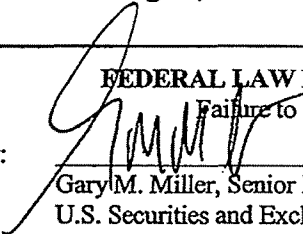
YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,
Washington, DC 20549-5973, no later than March 10, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:


Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: February 24, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT FOR KISMET, INC.
February 24, 2014
In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Company" means the entity doing business under the name "Kismet, Inc." including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
2. "Person" means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.
3. A "Representative" of a Person means any present or former family members, officers, executives, partners, joint-venturers, directors, trustees, employees, consultants, accountants, attorneys, agents, or any other representative acting or purporting to act on behalf of the Person.
4. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
5. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a Document or Documents.
6. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning, referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, analyzing, reflecting, or with.

7. An "Agreement" means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all Documents Concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
8. The terms "Reviewed" means examined, assessed, considered, analyzed or evaluated.
9. The term "you" and "your" means the Person or entity to whom this subpoena was issued.
10. To the extent necessary to bring within the scope of this subpoena any information or Documents that might otherwise be construed to be outside its scope:
 - a. the word "or" means "and/or";
 - b. the word "and" means "and/or";
 - c. the functional words "each," "every" "any" and "all" shall each be deemed to include each of the other functional words;
 - d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
 - e. the singular includes the plural and the plural includes the singular.

B. Instructions

1. Unless otherwise specified, the subpoena calls for production of the original Documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic Documents such as email should be produced in accordance with the attached Document entitled SEC Data Delivery Standards. All electronic Documents responsive to the Document subpoena, including all metadata, should also be produced in their native software format.
2. For Documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy Documents and produce them in an electronic format consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the Documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

3. Whether you scan or photocopy Documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a Document differ in any way, they are considered separate Documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original Document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original Document, photocopies of the original Document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.
5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, Documents should be produced in a unitized manner, i.e., delineated with staples or paper clips to identify the Document boundaries.
6. Documents should be labeled with sequential numbering (bates-stamped).
7. You must produce all Documents created during, or concerning, the period February 2013 to the present, unless otherwise specified.
8. The scope of any given request should not be limited or narrowed based on the fact that it calls for Documents that are responsive to another request.
9. You are not required to produce exact duplicates of any Documents that have been previously produced to the Securities and Exchange Commission staff in connection with this matter. If you are not producing Documents based upon a prior production, please identify the responsive Documents that were previously produced.
10. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate possession but that you have the ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what it is not producing. The list should describe each item separately, noting:
 - a. its author(s);
 - b. its date;
 - c. its subject matter;
 - d. the name of the Person who has the item now, or the last Person known to have it;
 - e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- f. the basis upon which you are not producing the responsive Document;
 - g. the specific request in the subpoena to which the Document relates;
 - h. the attorney(s) and the client(s) involved; and
 - i. in the case of the work product doctrine, the litigation for which the Document was prepared in anticipation.
11. If Documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such Documents and give the date on which they were lost, discarded or destroyed.

C. Documents to be Produced

1. Documents sufficient to establish the corporate structure of the Company, including, but not limited to, the date and place of establishment, organization, and incorporation.
2. All Documents and Communications Concerning the formation of the Company, including but not limited to articles of incorporation; by-laws, minutes, and Agreements.
3. All Documents and Communications Concerning ownership and control of the Company, including but not limited to documents sufficient to identify the following for all officers, directors, principals, owners, incorporators, promoters, shareholders, employees, and all others acting on behalf of the Company:
 - (a) title;
 - (b) dates of affiliation with the Company;
 - (c) current or last known home address and telephone number;
 - (d) current or last known employment address and telephone number; and
 - (e) salary or other compensation for each year or other time period.
4. All Documents and Communications Concerning resolutions by and meetings of the Board of Directors of the Company.
5. All of the Company's financial books and records, including but not limited to financial statements, ledgers, and journal entries.
6. Documents sufficient to identify all domestic and foreign bank, brokerage, or other financial accounts held by or on behalf of the Company.
7. All statements for any accounts identified in Request No. 6 (including but not limited to opening account documents and periodic statements for any savings, checking, or similar account).
8. Documents sufficient to identify all other assets held by or on behalf of the Company.
9. All Documents and Communications Concerning all securities actually or potentially issued by the Company and any actual or potential sales, purchases or transfers of those securities, including but not limited to Documents sufficient to identify all individuals or entities who have been solicited as actual or potential investors.

10. Documents sufficient to establish any Person who has provided or is providing services to the Company as a contractor or advisor.
11. Documents sufficient to identify all attorneys who provided services to the Company or received compensation from the Company.
12. All non-privileged Documents and Communications Concerning Dean Law Corp. and any other attorney that has acted or is acting for or on behalf of the Company.
13. Documents sufficient to identify all auditors who have provided services to the Company or received compensation from the Company.
14. All Documents and Communications Concerning David A. Aronson, CPA, P.A. and any other auditor that has acted or is acting for or on behalf of the Company.
15. All Documents provided by the Company to the Company's auditors.
16. All Documents and Communications Concerning any transfer of money or other assets between the Company and any Person, including but not limited to any auditor, underwriter, promoter, control person, shareholder, potential shareholder, creditor, potential creditor, other securities holder or other potential securities holder.
17. All Documents and Communications Concerning Ju Hyuk Kim, including but not limited to the qualifications, background, and experience of Ju Hyuk Kim to serve as an officer, director, and employee of the Company.
18. All Documents and Communications Concerning the purpose or plan for the Company, including but not limited to:
 - (a) the Company's intended business;
 - (b) any purpose or plan for the Company stated in filings with the Commission;
 - (c) the Company's potential merger with any entity;
 - (d) the origination, effectuation, implementation, furtherance, or change of any purpose or plan identified in Request No. 18(a), (b), or (c).
19. All Documents and Communications Concerning any transfer agent Concerning any security of the Company.
20. All Documents and Communications Concerning any broker-dealer Concerning any security of the Company.
21. All Documents and Communications Concerning any actual or potential quotation of the Company's shares of common stock on the OTC Bulletin Board.
22. All Documents and Communications Concerning the "Business Description" section of the Form S-1 filed by the Company with the Commission, including but not limited to all Documents relied on or used in the drafting thereof.
23. All Documents and Communications Concerning Agreements (including Memorandum of Understanding) to which the Company is a party.
24. All Documents and Communications Concerning monies paid to purchase or lease the Company's headquarters.

25. All Documents and Communications Concerning the shares of the common stock of the Company issued to Ju Hyuk Kim, including but not limited to the payment and receipt of any monies or other assets for such shares.
26. All Documents and Communications Concerning the monies required to pay the expenses to register the securities.
27. All Documents and Communications Concerning monies Ju Hyuk Kim loaned to the Company.
28. All Documents and Communications Concerning agreements between Ju Hyuk Kim and the Company.
29. All Documents and Communications Concerning Ju Hyuk Kim's employment history, including Hyundai Electronics and SK Dormitories, including but not limited to dates of employment, title(s), and job responsibilities.
30. All Documents and Communications Concerning Ju Hyuk Kim's communications with graphic design companies and website developers.
31. All Documents and Communications Concerning Ju Hyuk Kim's travel to the Company's headquarters.

**DECLARATION OF [Insert Name] CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [insert name], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [insert name of company] as [insert position] and by reason of my position am authorized and qualified to make this declaration. [if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.]
2. I further certify that the documents [attached hereto or submitted herewith] and stamped [insert bates range] are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [date].

[Name]

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully--

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever--

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true; is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.



U.S. Securities and Exchange Commission

Data Delivery Standards

The following outlines the technical requirements for producing scanned paper collections, email and electronic document/native file collections to the Securities and Exchange Commission. The SEC uses Recomind® Accelerate v4.5 software to search, review and retrieve documents produced to us in electronic format. Any proposed production in a format other than those identified below, the proposed use of Predictive Coding, computer-assisted review or technology-assisted review (TAR), or the use of de-duplication during the processing of documents, must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF) and the methodology must be disclosed in the cover letter. We appreciate your efforts in assisting us by preparing data in a format that will enable our staff to use the data efficiently.

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General Instructions

- 1. A cover letter should be included with each production. This letter MUST be imaged and provided as the first record in the load file.
The following information should be included in the letter:
a. List of each piece of media (hard drive, thumb drive, DVD or CD) included in the production by the unique number assigned to it, and readily apparent on the physical media.
b. List of custodians, identifying:
1) The Bates range (and any gaps therein) for each custodian
2) Total number of records for each custodian
3) Total number of images for each custodian
4) Total number of native files for each custodian
c. List of fields in the order in which they are listed in the data file.
d. Time zone in which emails were standardized during conversion (email collections only).
2. Documents created or stored electronically MUST be produced in their original electronic format, not printed to paper or PDF.
3. Data can be produced on CD, DVD or hard drive; use the media requiring the least number of deliverables.
4. Label all media with the following:
a. Case number
b. Production date
c. Bates range
d. Disk number (1 of X), if applicable

5. Organize productions by custodian, unless otherwise instructed. All documents from an individual custodian should be confined to a single load file.
6. All productions should be checked and produced free of computer viruses.
7. All produced media should be encrypted.
8. Passwords for documents, files, compressed archives and encrypted media should be provided separately either via email or in a separate cover letter from the data.

Delivery Formats

I. Structured Data - *Concordance*® Format

The SEC prefers that all data be produced in structured format prepared for *Concordance*®. All scanned paper, email and native file collections should be converted / processed to TIFF files, Bates numbered, and include fully searchable text. Additionally, email and native file collections should include linked native files.

Bates numbering documents:

The Bates number must be a unique, consistently formatted identifier, i.e., an alpha prefix along with a fixed length number for EACH custodian, i.e., ABC0000001. This format MUST remain consistent across all production numbers for each custodian. The number of digits in the numeric portion of the format should not change in subsequent productions, nor should spaces, hyphens, or other separators be added or deleted.

The following describes the specifications for producing image-based productions to the SEC and the load files required for *Concordance*® and *Concordance Image*®.

1. Images

- a. Images should be single-page, Group IV TIFF files, scanned at 300 dpi.
- b. File names cannot contain embedded spaces.
- c. Bates numbers should be endorsed on the lower right corner of all images.
- d. The number of TIFF files per folder should not exceed 500 files.
- e. Rendering to images PowerPoint, AUTOCAD/ photographs and Excel files:
 - 1) PowerPoint: All pages of the file should be scanned in full slide image format, with any speaker notes following the appropriate slide image.
 - 2) AUTOCAD/ photographs: If possible, files should be scanned to single page JPEG (.JPG) file format.
 - 3) Excel: TIFF images of spreadsheets are not useful for review purposes; because the imaging process can often generate thousands of pages per file, a placeholder image, named by the *IMAGEID* of the file, may be used instead.

2. *Concordance Image*® Cross-Reference File

The image cross-reference file is needed to link the images to the database. It is a comma-delimited file consisting of seven fields per line. There must be a line in the cross-reference file for every image in the database.

The format is as follows:

ImageID, VolumeLabel, ImageFilePath, DocumentBreak, FolderBreak, BoxBreak, PageCount

ImageID: The unique designation that *Concordance*® and *Concordance Image*® use to identify an image.
Note: This imageID key must be a unique and fixed length number. This number will be used in the .DAT file as the ImageID field that links the database to the images. The format of this image key must be consistent across all productions. We recommend that the format be a 7 digit number to allow for the possible increase in the size of a production.

VolumeLabel: Optional

ImageFilePath: The full path to the image file.

DocumentBreak: The letter "Y" denotes the first page of a document. If this field is blank, then the page is not the first page of a document.

FolderBreak: Leave empty

BoxBreak: Leave empty

PageCount: Optional

Sample

```
IMG0000001,,E:\001\IMG0000001.TIF,Y,,,  
IMG0000002,,E:\001\IMG0000002.TIF,,,,  
IMG0000003,,E:\001\IMG0000003.TIF,,,,  
IMG0000004,,E:\001\IMG0000003.TIF,Y,,,  
IMG0000005,,E:\001\IMG0000003.TIF,Y,,,  
IMG0000006,,E:\001\IMG0000003.TIF,,,,
```

3. **Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:
Comma , ASCII character (020)
Quote " ASCII character (254)
Newline @ ASCII character (174)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. All attachments should sequentially follow the parent document/email.
- e. All metadata associated with email, audio files, and native electronic document collections must be produced (see pages 4-5).
- f. The .DAT file for scanned paper collections must contain, at a minimum, the following fields:
 - 1) FIRSTBATES: Beginning Bates number
 - 2) LASTBATES: Ending Bates number
 - 3) IMAGEID: Image Key field
 - 4) CUSTODIAN: Individual from whom the document originated
 - 5) OCRTEXT: Optical Character Recognition (file path, or text)

Sample of .DAT file (when text files are provided separately)

```
pFIRSTBATESp"pLASTBATESp"pIMAGEIDp"pCUSTODIANp"pOCRTEXTp  
pPC00000001p"pPC00000002p"pIMG0000001p"pSmith, Johnp"pE:\TEXT\PC00000001.TXTp  
pPC00000003p"pPC00000003p"pIMG0000003p"pSmith, Johnp"pE:\TEXT\PC00000003.TXTp  
pPC00000004p"pPC00000005p"pIMG0000004p"pSmith, Johnp"pE:\TEXT\PC00000004.TXTp
```

Sample of .DAT file (with text)

```
pFIRSTBATESp"pLASTBATESp"pIMAGEIDp"pCUSTODIANp"pOCRTEXTp  
pPC00000001p"pPC00000002p"pIMG0000001p"pSmith, Johnp"p*** IMG0000001 ***@The world of  
investing is fascinating and complex, and it can be very fruitful. But unlike the banking  
world, where deposits are guaranteed by the federal government, stocks, bonds and other  
securities can lose value. There are no guarantees. That's why investing is not a spectator  
sport. By far the best way for investors to protect the money they put into the securities  
markets is to do research and ask questions.@ *** IMG0000002 ***@The laws and rules that  
govern the securities industry in the United States derive from a simple and  
straightforward concept: all investors, whether large institutions or private individuals,  
should have access to certain basic facts about an investment prior to buying it, and so  
long as they hold it. To achieve this, the SEC requires public companies to disclose  
meaningful financial and other information to the public. This provides a common pool of  
knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a  
particular security. Only through the steady flow of timely, comprehensive, and accurate  
information can people make sound investment decisions.p  
pPC00000003p"pPC00000003p"pIMG0000003p"pSmith, Johnp"p***IMG0000003 ***@The result of this  
information flow is a far more active, efficient, and transparent capital market that  
facilitates the capital formation so important to our nation's economy.p  
pPC00000004p"pPC00000005p"pIMG0000004p"pSmith, Johnp"p *** IMG0000004 ***@To insure that  
this objective is always being met, the SEC continually works with all major market  
participants, including especially the investors in our securities markets, to listen to  
their concerns and to learn from their experience.@ *** IMG0000005 ***@The SEC oversees  
the key participants in the securities world, including securities exchanges, securities  
brokers and dealers, investment advisors, and mutual funds. Here the SEC is concerned  
primarily with promoting the disclosure of important market-related information,  
maintaining fair dealing, and protecting against fraud.p
```

The text and metadata of Email and the attachments, and native file document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT_BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD_BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: mailbox where the email resided Native: Individual from whom the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple Entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple Entries
CC	Frank Thompson [mailto: frank_Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT	07:05 PM	Email: Time the email was sent Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
LINK	D:\001\ EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created

TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\SmithJ\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b\$75977050\$cb8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5e6eec4693d9a0698aff95c2fcab58712467eab4004583eb8fb7f89	MD5 Hash value of the document.
TEXT	From: Smith, John Sent: Tuesday, October 12, 2010 07:05 PM To: Coffman, Janice Subject: Board Meeting Minutes Janice; Attached is a copy of the September Board Meeting Minutes and the draft agenda for October. Please let me know if you have any questions. John Smith Assistant Director Information Technology Phone: (202) 555-1111 Fax: (202) 555-1112 Email: jsmith@xyz.com	Extracted text of the native file document/email

4. Text

Searchable text of the entire document must be provided for every record, at the document level.

- a. Extracted text must be provided for all documents that originated in electronic format. The text files should include page breaks that correspond to the 'pagination' of the image files. Note: Any document in which text cannot be extracted must be OCR'd, particularly in the case of PDFs without embedded text.
- b. OCR text must be provided for all documents that originated in hard copy format. A page marker should be placed at the beginning, or end, of each page of text, e.g. *** IMG000001 *** whenever possible. The data surrounded by asterisks is the *Concordance*® ImageID .

Sample page markers with OCR text:

*** IMG0000001 ***

The world of investing is fascinating and complex, and it can be very fruitful. But unlike the banking world, where deposits are guaranteed by the federal government, stocks, bonds and other securities can lose value. There are no guarantees. That's why investing is not a spectator sport. By far the best way for investors to protect the money they put into the securities markets is to do research and ask questions.

*** IMG0000002 ***

The laws and rules that govern the securities industry in the United States derive from a simple and straightforward concept: all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public. This provides a common pool of knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a particular security. Only through the steady flow of timely, comprehensive, and accurate information can people make sound investment decisions.

- c. For redacted documents, provide the full text for the redacted version.
- d. Delivery
The text can be delivered two ways:
 - 1) As multi-page ASCII text files with the files named the same as the ImageID field. Text files can be placed in a separate folder or included with the .TIF files. The number of files per folder should be limited to 500 files.
 - 2) Included in the .DAT file.

5. Linked Native Files

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 500 files.

II. Native File Production

The SEC will also accept native file productions. The files must be produced as they are maintained in the normal course of business. Data must be organized by custodian named file folders.

III. Audio Files

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- 1) Caller Name: Caller's name or account/identification number
- 2) Originating Number: Caller's phone number
- 3) Called Party Name: Called party's name
- 4) Terminating Number: Called party's phone number

-
- 5) Date: Date of call
 - 6) Time: Time of call
 - 7) Filename: Filename of audio file

IV. Video Files

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

V. Electronic Trade and Bank Records

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

VI. Electronic Phone Records

When producing electronic phone records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeros as text).
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

The metadata must include, at a minimum, the following fields in separate columns:

- 1) Account Number: Caller's telephone account number
- 2) Originating Number: Caller's phone number
- 3) Terminating Number: Called party's phone number
- 4) Connection Date: Date of call
- 5) Connection Time: Start time of call
- 6) End Time: End time of call
- 7) Elapsed Time: Duration in minutes of the call

Each field of data must be loaded into a separate column. For example, Connection Date and Connection Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed here must also be loaded into separate columns.

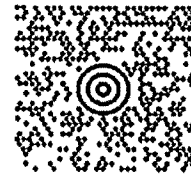
CARMEN
305-982-6953
SEC- MIAMI
801 BRICKELL AVE., SUITE 1800
MIAMI FL 33131

0.0 LBS LTR

1 OF 1

SHIP TO:

C/O JU HYUK KIM
KISMET, INC.
CUSTODIAN OF RECORDS
1516 E TROPICANA AVE, SUITE 155
LAS VEGAS NV 89119-8316



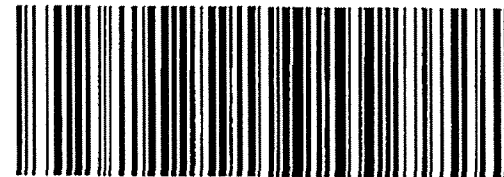
NV 890 9-03



UPS NEXT DAY AIR

TRACKING #: 1Z A37 48W 01 9891 1039

1



BILLING: P/P

CS 16.1.04. WNTZ80 48.0A 01/2014



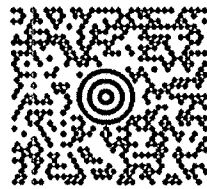
GARY MILLER
305-982-6350
SECURITIES AND EXCHANGE COMMIS
801 BRICKELL AVE., SUITE 1800
MIAMI FL 33131

1.0 LBS LTR

1 OF 1

SHIP TO:

C/O JU HYUK KIM
KISMET, INC.
SUITE 155
1516 E TROPICANA AVE
LAS VEGAS NV 89119-8316



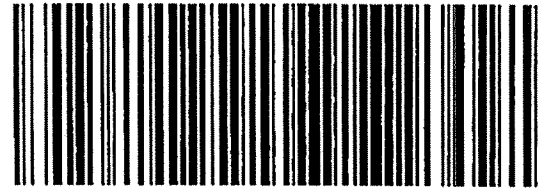
NV 890 9-03



UPS NEXT DAY AIR

TRACKING #: 1Z A37 48W 24 9923 7296

1



BILLING: P/P
SIGNATURE REQUIRED

Reference #1: 66211
Reference # 2: FL-03857

CS 16.1.04. WNTIEB0 48.0A 01/2014



GARY MILLER
3059826350
SECURITIES AND EXCHANGE COMMIS
801 BRICKELL AVE., SUITE 1800
MIAMI FL 33131

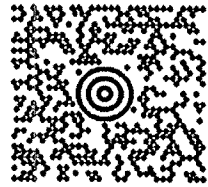
1.0 LBS LTR

1 OF 1

SHIP TO:

MICHAEL LASALA

[REDACTED]
LAS VEGAS NV 89129-7541



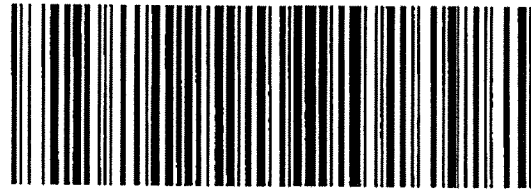
NV 891 9-01



UPS NEXT DAY AIR

TRACKING #: 1Z A37 48W 24 9815 6483

1



BILLING: P/P
SIGNATURE REQUIRED

Reference #1: 66211
Reference # 2: FL-03857

CS 16.1.04. WNTESD 48.0A 01/2014





UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
SUITE 1800 801 BRICKELL AVENUE
MIAMI, FLORIDA 33131
Author's Direct Dial: 305-982-6314
Facsimile: (305) 536-4912
Author's email: millergm@sec.gov

April 2, 2014

Via Overnight Delivery

Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o Incsmart.biz, as agent for service
[REDACTED]
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

On February 24, 2014, the staff of the Miami Regional Office of the United States Securities and Exchange Commission sent the enclosed subpoena requiring you to produce certain documents by March 10, 2014. No documents have been received pursuant to the subpoena, and you have not contacted the staff regarding the status of production. On March 13, 2014 the staff sent you another letter reflecting that no documents have been received pursuant to the subpoena. To date, you have not contacted the staff regarding the status of production.

Please contact me at (305) 982-6314 on or before Tuesday, April 8, 2014. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Miller", written over the typed name.

Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosure: Subpoena and Attachments



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131

DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

February 24, 2014

Via UPS Overnight Delivery

Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934 and an examination under Section 8(e) of the Securities Act. The subpoena requires you to provide us documents.

This investigation is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation is "In the Matter of Genufood Energy Enzymes Corp." the investigation covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Producing Documents

What materials do I have to produce?

The subpoena requires you to provide us the documents described in the attachment to the subpoena. You must provide these documents by March 10, 2014. The attachment to the subpoena defines some terms (such as "document") before listing what you must provide.

You should produce each and every document in your possession, custody, or control, including any documents that are not in your immediate possession but that you have the ability to obtain. All responsive documents shall be produced as they are kept in the usual course of business, and shall be organized and labeled to correspond with the numbered paragraphs in the subpoena attachment. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards (the "Standards"). If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible but in any event before producing documents. **All electronic documents responsive to the document subpoena, including all metadata, must also be secured and retained in their native software format and stored in a safe place.** The staff may later request or require that you produce the native format.

For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the Standards. Alternatively, you may send us photocopies of the documents in paper format. **If you choose to send copies, you must secure and retain the originals and store them in a safe place.** The staff may later request or require that you produce the originals.

Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.

If you do send us scanned or photocopied documents, please put an identifying notation on each page of each document to indicate that you produced it, and number the pages of all the documents submitted. (For example, if Jane Doe sends documents to the staff, she may number the pages JD-1, JD-2, JD-3, etc., in a blank corner of the documents.) Please make sure the notation and number do not conceal any writing or marking on the document. If you send us originals, please do not add any identifying notations.

In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

Do I need to send anything else?

You should enclose a list briefly describing each item you send. The list should state to which numbered paragraph(s) in the subpoena attachment each item responds. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to ENF-CPU@sec.gov, or in a separate cover letter mailed separately from the data.

Please include a cover letter stating whether you believe you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us.

Please also provide a narrative description describing what you did to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, home office, work office, voice mails, home email, webmail, work email, backup tapes or other media);
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

What if I do not send everything described in the attachment to the subpoena?

The subpoena requires you to send all the materials described in it. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the subpoena, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- its author(s);
- its date;
- its subject matter;
- the name of the person who has the item now, or the last person known to have it;
- the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- the reason you did not produce the item; and
- the specific request in the subpoena to which the document relates.

If you withhold anything on the basis of a claim of attorney-client privilege or attorney work product protection, you should identify the attorney and client involved. If you withhold anything on the basis of the work product doctrine, you should also identify the litigation in anticipation of which the document was prepared.

If documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such documents and give the date on which they were lost, discarded or destroyed.

Where should I send the materials?

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Kismet, Inc.
February 24, 2014
Page 5

Important Policy Concerning Settlements

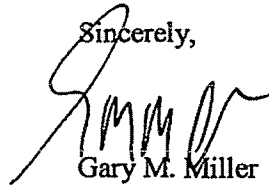
Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please have the appropriate representative(s) of Kismet, Inc. complete a business records certification (a sample of which is enclosed) and return it with the document production.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

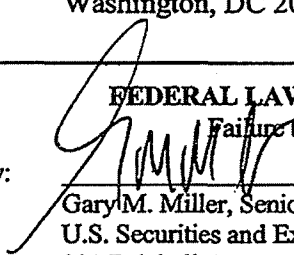
YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,
Washington, DC 20549-5973, no later than March 10, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:



Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: February 24, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT FOR KISMET, INC.
February 24, 2014
In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Company" means the entity doing business under the name "Kismet, Inc." including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
2. "Person" means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.
3. A "Representative" of a Person means any present or former family members, officers, executives, partners, joint-venturers, directors, trustees, employees, consultants, accountants, attorneys, agents, or any other representative acting or purporting to act on behalf of the Person.
4. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
5. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a Document or Documents.
6. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning, referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, analyzing, reflecting, or with.

7. An "Agreement" means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all Documents Concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
8. The terms "Reviewed" means examined, assessed, considered, analyzed or evaluated.
9. The term "you" and "your" means the Person or entity to whom this subpoena was issued.
10. To the extent necessary to bring within the scope of this subpoena any information or Documents that might otherwise be construed to be outside its scope:
 - a. the word "or" means "and/or";
 - b. the word "and" means "and/or";
 - c. the functional words "each," "every" "any" and "all" shall each be deemed to include each of the other functional words;
 - d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
 - e. the singular includes the plural and the plural includes the singular.

B. Instructions

1. Unless otherwise specified, the subpoena calls for production of the original Documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic Documents such as email should be produced in accordance with the attached Document entitled SEC Data Delivery Standards. All electronic Documents responsive to the Document subpoena, including all metadata, should also be produced in their native software format.
2. For Documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy Documents and produce them in an electronic format consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the Documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

3. Whether you scan or photocopy Documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a Document differ in any way, they are considered separate Documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original Document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original Document, photocopies of the original Document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.
5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, Documents should be produced in a unitized manner, i.e., delineated with staples or paper clips to identify the Document boundaries.
6. Documents should be labeled with sequential numbering (bates-stamped).
7. You must produce all Documents created during, or concerning, the period February 2013 to the present, unless otherwise specified.
8. The scope of any given request should not be limited or narrowed based on the fact that it calls for Documents that are responsive to another request.
9. You are not required to produce exact duplicates of any Documents that have been previously produced to the Securities and Exchange Commission staff **in connection with this matter**. If you are not producing Documents based upon a prior production, please identify the responsive Documents that were previously produced.
10. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate possession but that you have the ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what it is not producing. The list should describe each item separately, noting:
 - a. its author(s);
 - b. its date;
 - c. its subject matter;
 - d. the name of the Person who has the item now, or the last Person known to have it;
 - e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- f. the basis upon which you are not producing the responsive Document;
 - g. the specific request in the subpoena to which the Document relates;
 - h. the attorney(s) and the client(s) involved; and
 - i. in the case of the work product doctrine, the litigation for which the Document was prepared in anticipation.
11. If Documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such Documents and give the date on which they were lost, discarded or destroyed.

C. Documents to be Produced

1. Documents sufficient to establish the corporate structure of the Company, including, but not limited to, the date and place of establishment, organization, and incorporation.
2. All Documents and Communications Concerning the formation of the Company, including but not limited to articles of incorporation; by-laws, minutes, and Agreements.
3. All Documents and Communications Concerning ownership and control of the Company, including but not limited to documents sufficient to identify the following for all officers, directors, principals, owners, incorporators, promoters, shareholders, employees, and all others acting on behalf of the Company:
 - (a) title;
 - (b) dates of affiliation with the Company;
 - (c) current or last known home address and telephone number;
 - (d) current or last known employment address and telephone number; and
 - (e) salary or other compensation for each year or other time period.
4. All Documents and Communications Concerning resolutions by and meetings of the Board of Directors of the Company.
5. All of the Company's financial books and records, including but not limited to financial statements, ledgers, and journal entries.
6. Documents sufficient to identify all domestic and foreign bank, brokerage, or other financial accounts held by or on behalf of the Company.
7. All statements for any accounts identified in Request No. 6 (including but not limited to opening account documents and periodic statements for any savings, checking, or similar account).
8. Documents sufficient to identify all other assets held by or on behalf of the Company.
9. All Documents and Communications Concerning all securities actually or potentially issued by the Company and any actual or potential sales, purchases or transfers of those securities, including but not limited to Documents sufficient to identify all individuals or entities who have been solicited as actual or potential investors.

10. Documents sufficient to establish any Person who has provided or is providing services to the Company as a contractor or advisor.
11. Documents sufficient to identify all attorneys who provided services to the Company or received compensation from the Company.
12. All non-privileged Documents and Communications Concerning Dean Law Corp. and any other attorney that has acted or is acting for or on behalf of the Company.
13. Documents sufficient to identify all auditors who have provided services to the Company or received compensation from the Company.
14. All Documents and Communications Concerning David A. Aronson, CPA, P.A. and any other auditor that has acted or is acting for or on behalf of the Company.
15. All Documents provided by the Company to the Company's auditors.
16. All Documents and Communications Concerning any transfer of money or other assets between the Company and any Person, including but not limited to any auditor, underwriter, promoter, control person, shareholder, potential shareholder, creditor, potential creditor, other securities holder or other potential securities holder.
17. All Documents and Communications Concerning Ju Hyuk Kim, including but not limited to the qualifications, background, and experience of Ju Hyuk Kim to serve as an officer, director, and employee of the Company.
18. All Documents and Communications Concerning the purpose or plan for the Company, including but not limited to:
 - (a) the Company's intended business;
 - (b) any purpose or plan for the Company stated in filings with the Commission;
 - (c) the Company's potential merger with any entity;
 - (d) the origination, effectuation, implementation, furtherance, or change of any purpose or plan identified in Request No. 18(a), (b), or (c).
19. All Documents and Communications Concerning any transfer agent Concerning any security of the Company.
20. All Documents and Communications Concerning any broker-dealer Concerning any security of the Company.
21. All Documents and Communications Concerning any actual or potential quotation of the Company's shares of common stock on the OTC Bulletin Board.
22. All Documents and Communications Concerning the "Business Description" section of the Form S-1 filed by the Company with the Commission, including but not limited to all Documents relied on or used in the drafting thereof.
23. All Documents and Communications Concerning Agreements (including Memorandum of Understanding) to which the Company is a party.
24. All Documents and Communications Concerning monies paid to purchase or lease the Company's headquarters.

25. All Documents and Communications Concerning the shares of the common stock of the Company issued to Ju Hyuk Kim, including but not limited to the payment and receipt of any monies or other assets for such shares.
26. All Documents and Communications Concerning the monies required to pay the expenses to register the securities.
27. All Documents and Communications Concerning monies Ju Hyuk Kim loaned to the Company.
28. All Documents and Communications Concerning agreements between Ju Hyuk Kim and the Company.
29. All Documents and Communications Concerning Ju Hyuk Kim's employment history, including Hyundai Electronics and SK Dormitories, including but not limited to dates of employment, title(s), and job responsibilities.
30. All Documents and Communications Concerning Ju Hyuk Kim's communications with graphic design companies and website developers.
31. All Documents and Communications Concerning Ju Hyuk Kim's travel to the Company's headquarters.

**DECLARATION OF [Insert Name] CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [insert name], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [insert name of company] as [insert position] and by reason of my position am authorized and qualified to make this declaration. [if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.]
2. I further certify that the documents [attached hereto or submitted herewith] and stamped [insert bates range] are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [date].

[Name]

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever—

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true;

is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.



U.S. Securities and Exchange Commission

Data Delivery Standards

The following outlines the technical requirements for producing scanned paper collections, email and electronic document/native file collections to the Securities and Exchange Commission. The SEC uses Recommend® Accelerate v4.5 software to search, review and retrieve documents produced to us in electronic format. Any proposed production in a format other than those identified below, the proposed use of Predictive Coding, computer-assisted review or technology-assisted review (TAR), or the use of de-duplication during the processing of documents, must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF) and the methodology must be disclosed in the cover letter. We appreciate your efforts in assisting us by preparing data in a format that will enable our staff to use the data efficiently.

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General Instructions

- 1. A cover letter should be included with each production. This letter MUST be imaged and provided as the first record in the load file.
The following information should be included in the letter:
a. List of each piece of media (hard drive, thumb drive, DVD or CD) included in the production by the unique number assigned to it, and readily apparent on the physical media.
b. List of custodians, identifying:
1) The Bates range (and any gaps therein) for each custodian
2) Total number of records for each custodian
3) Total number of images for each custodian
4) Total number of native files for each custodian
c. List of fields in the order in which they are listed in the data file.
d. Time zone in which emails were standardized during conversion (email collections only).
2. Documents created or stored electronically MUST be produced in their original electronic format, not printed to paper or PDF.
3. Data can be produced on CD, DVD or hard drive; use the media requiring the least number of deliverables.
4. Label all media with the following:
a. Case number
b. Production date
c. Bates range
d. Disk number (1 of X), if applicable

5. Organize productions by custodian, unless otherwise instructed. All documents from an individual custodian should be confined to a single load file.
6. All productions should be checked and produced free of computer viruses.
7. All produced media should be encrypted.
8. Passwords for documents, files, compressed archives and encrypted media should be provided separately either via email or in a separate cover letter from the data.

Delivery Formats

I. Structured Data - *Concordance*® Format

The SEC prefers that all data be produced in structured format prepared for *Concordance*®. All scanned paper, email and native file collections should be converted / processed to TIFF files, Bates numbered, and include fully searchable text. Additionally, email and native file collections should include linked native files.

Bates numbering documents:

The Bates number must be a unique, consistently formatted identifier, i.e., an alpha prefix along with a fixed length number for EACH custodian, i.e., ABC0000001. This format MUST remain consistent across all production numbers for each custodian. The number of digits in the numeric portion of the format should not change in subsequent productions, nor should spaces, hyphens, or other separators be added or deleted.

The following describes the specifications for producing image-based productions to the SEC and the load files required for *Concordance*® and *Concordance Image*®.

1. Images

- a. Images should be single-page, Group IV TIFF files, scanned at 300 dpi.
- b. File names cannot contain embedded spaces.
- c. Bates numbers should be endorsed on the lower right corner of all images.
- d. The number of TIFF files per folder should not exceed 500 files.
- e. Rendering to images PowerPoint, AUTOCAD/ photographs and Excel files:
 - 1) PowerPoint: All pages of the file should be scanned in full slide image format, with any speaker notes following the appropriate slide image.
 - 2) AUTOCAD/ photographs: If possible, files should be scanned to single page JPEG (.JPG) file format.
 - 3) Excel: TIFF images of spreadsheets are not useful for review purposes; because the imaging process can often generate thousands of pages per file, a placeholder image, named by the *IMAGEID* of the file, may be used instead.

2. *Concordance Image*® Cross-Reference File

The image cross-reference file is needed to link the images to the database. It is a comma-delimited file consisting of seven fields per line. There must be a line in the cross-reference file for every image in the database.

The format is as follows:

ImageID, VolumeLabel, ImageFilePath, DocumentBreak, FolderBreak, BoxBreak, PageCount

ImageID: The unique designation that *Concordance*® and *Concordance Image*® use to identify an image.
Note: This imageID key must be a unique and fixed length number. This number will be used in the .DAT file as the ImageID field that links the database to the images. The format of this image key must be consistent across all productions. We recommend that the format be a 7 digit number to allow for the possible increase in the size of a production.

VolumeLabel: Optional

ImageFilePath: The full path to the image file.

DocumentBreak: The letter "Y" denotes the first page of a document. If this field is blank, then the page is not the first page of a document.

FolderBreak: Leave empty

BoxBreak: Leave empty

PageCount: Optional

Sample

```

IMG0000001,,E:\001\IMG0000001.TIF,Y,,,
IMG0000002,,E:\001\IMG0000002.TIF,,,,
IMG0000003,,E:\001\IMG0000003.TIF,,,,
IMG0000004,,E:\001\IMG0000003.TIF,Y,,,
IMG0000005,,E:\001\IMG0000003.TIF,Y,,,
IMG0000006,,E:\001\IMG0000003.TIF,,,,
    
```

3. **Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:

Comma	¶	ASCII character (020)
Quote	”	ASCII character (254)
Newline	Ⓢ	ASCII character (174)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. All attachments should sequentially follow the parent document/email.
- e. All metadata associated with email, audio files, and native electronic document collections must be produced (see pages 4-5).
- f. The .DAT file for scanned paper collections must contain, at a minimum, the following fields:
 - 1) FIRSTBATES: Beginning Bates number
 - 2) LASTBATES: Ending Bates number
 - 3) IMAGEID: Image Key field
 - 4) CUSTODIAN: Individual from whom the document originated
 - 5) OCRTEXT: Optical Character Recognition (file path, or text)

Sample of .DAT file (when text files are provided separately)

```

pFIRSTBATESp”pLASTBATESp”pIMAGEIDp”pCUSTODIANp”pOCRTEXTp
pPC00000001p”pPC00000002p”pIMG0000001p”pSmith, Johnp”pE:\TEXT\PC00000001.TXTp
pPC00000003p”pPC00000003p”pIMG0000003p”pSmith, Johnp”pE:\TEXT\PC00000003.TXTp
pPC00000004p”pPC00000005p”pIMG0000004p”pSmith, Johnp”pE:\TEXT\PC00000004.TXTp
    
```

Sample of .DAT file (with text)

```

pFIRSTBATESp”pLASTBATESp”pIMAGEIDp”pCUSTODIANp”pOCRTEXTp
pPC00000001p”pPC00000002p”pIMG0000001p”pSmith, Johnp”p*** IMG0000001 ***ⓈThe world of
investing is fascinating and complex, and it can be very fruitful. But unlike the banking
world, where deposits are guaranteed by the federal government, stocks, bonds and other
securities can lose value. There are no guarantees. That's why investing is not a spectator
sport. By far the best way for investors to protect the money they put into the securities
markets is to do research and ask questions.Ⓢ *** IMG0000002 ***ⓈThe laws and rules that
govern the securities industry in the United States derive from a simple and
straightforward concept: all investors, whether large institutions or private individuals,
should have access to certain basic facts about an investment prior to buying it, and so
long as they hold it. To achieve this, the SEC requires public companies to disclose
meaningful financial and other information to the public. This provides a common pool of
knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a
particular security. Only through the steady flow of timely, comprehensive, and accurate
information can people make sound investment decisions.p
pPC00000003p”pPC00000003p”pIMG0000003p”pSmith, Johnp”p***IMG0000003 ***ⓈThe result of this
information flow is a far more active, efficient, and transparent capital market that
facilitates the capital formation so important to our nation's economy.p
pPC00000004p”pPC00000005p”pIMG0000004p”pSmith, Johnp”p *** IMG0000004 ***ⓈTo insure that
this objective is always being met, the SEC continually works with all major market
participants, including especially the investors in our securities markets, to listen to
their concerns and to learn from their experience.Ⓢ *** IMG0000005 ***ⓈThe SEC oversees
the key participants in the securities world, including securities exchanges, securities
brokers and dealers, investment advisors, and mutual funds. Here the SEC is concerned
primarily with promoting the disclosure of important market-related information,
maintaining fair dealing, and protecting against fraud.p
    
```

The text and metadata of Email and the attachments, and native file document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT_BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD_BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: mailbox where the email resided Native: Individual from whom the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple Entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple Entries
CC	Frank Thompson [mailto:frank_Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT	07:05 PM	Email: Time the email was sent Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
LINK	D:\001\ EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created

TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\SmithJ\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b\$75977050\$cb8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5e6ecc4693d9a0698aff95c2fcab58712467eab4004583eb8fb7f89	MD5 Hash value of the document.
TEXT	From: Smith, John Sent: Tuesday, October 12, 2010 07:05 PM To: Coffman, Janice Subject: Board Meeting Minutes Janice; Attached is a copy of the September Board Meeting Minutes and the draft agenda for October. Please let me know if you have any questions. John Smith Assistant Director Information Technology Phone: (202) 555-1111 Fax: (202) 555-1112 Email: jsmith@xyz.com	Extracted text of the native file document/email

4. Text

Searchable text of the entire document must be provided for every record, at the document level.

- a. Extracted text must be provided for all documents that originated in electronic format. The text files should include page breaks that correspond to the 'pagination' of the image files. Note: Any document in which text cannot be extracted must be OCR'd, particularly in the case of PDFs without embedded text.
- b. OCR text must be provided for all documents that originated in hard copy format. A page marker should be placed at the beginning, or end, of each page of text, e.g. *** IMG0000001 *** whenever possible. The data surrounded by asterisks is the *Concordance@ ImageID* .

Sample page markers with OCR text:

*** IMG0000001 ***

The world of investing is fascinating and complex, and it can be very fruitful. But unlike the banking world, where deposits are guaranteed by the federal government, stocks, bonds and other securities can lose value. There are no guarantees. That's why investing is not a spectator sport. By far the best way for investors to protect the money they put into the securities markets is to do research and ask questions.

*** IMG0000002 ***

The laws and rules that govern the securities industry in the United States derive from a simple and straightforward concept: all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public. This provides a common pool of knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a particular security. Only through the steady flow of timely, comprehensive, and accurate information can people make sound investment decisions.

- c. For redacted documents, provide the full text for the redacted version.
- d. Delivery
The text can be delivered two ways:
 - 1) As multi-page ASCII text files with the files named the same as the ImageID field. Text files can be placed in a separate folder or included with the .TIF files. The number of files per folder should be limited to 500 files.
 - 2) Included in the .DAT file.

5. Linked Native Files

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 500 files.

II. Native File Production

The SEC will also accept native file productions. The files must be produced as they are maintained in the normal course of business. Data must be organized by custodian named file folders.

III. Audio Files

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- 1) Caller Name: Caller's name or account/identification number
- 2) Originating Number: Caller's phone number
- 3) Called Party Name: Called party's name
- 4) Terminating Number: Called party's phone number

- 5) Date: Date of call
- 6) Time: Time of call
- 7) Filename: Filename of audio file

IV. Video Files

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

V. Electronic Trade and Bank Records

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

VI. Electronic Phone Records

When producing electronic phone records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeros as text).
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

The metadata must include, at a minimum, the following fields in separate columns:

- 1) Account Number: Caller's telephone account number
- 2) Originating Number: Caller's phone number
- 3) Terminating Number: Called party's phone number
- 4) Connection Date: Date of call
- 5) Connection Time: Start time of call
- 6) End Time: End time of call
- 7) Elapsed Time: Duration in minutes of the call

Each field of data must be loaded into a separate column. For example, Connection Date and Connection Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed here must also be loaded into separate columns.

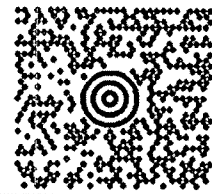
GARY MILLER
305-982-6350
SECURITIES AND EXCHANGE COMMIS
801 BRICKELL AVE., SUITE 1800
MIAMI FL 33131

1.0 LBS LTR

1 OF 1

SHIP TO:

CUSTODIAN OF RECORDS
KISMET, INC.
SUITE 155
1516 E TROPICANA AVE
LAS VEGAS NV 89119-8316



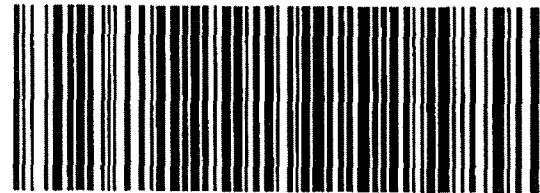
NV 890 9-03



UPS NEXT DAY AIR

1

TRACKING #: 1Z A37 48W 01 9128 9903



BILLING: P/P

Reference #1: 66211
Reference # 2: FL-03857

CS 16.2.03. WNTIE80 48.0A 01/2014



TM

GARY MILLER
305-982-6350
SECURITIES AND EXCHANGE COMMIS
801 BRICKELL AVE., SUITE 1800
MIAMI FL 33131

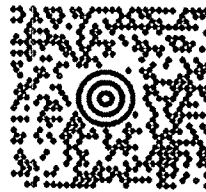
1.0 LBS LTR

1 OF 1

SHIP TO:

INCSMART.BIZ, AS AGENT FOR SERVICE

LAS VEGAS NV 89129-6088



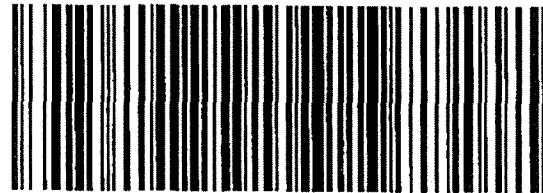
NV 891 9-01



UPS NEXT DAY AIR

1

TRACKING #: 1Z A37 48W 01 9036 4118



BILLING: P/P

Reference #1: 66211
Reference # 2: FL-03857

CS 16.2.03. WNTIE80 48.0A 01/2014





Proof of Delivery

[Close Window](#)

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

Tracking Number:	████████████████████
Service:	UPS Next Day Air®
Weight:	1.00 lb
Shipped/Billed On:	04/02/2014
Delivered On:	04/03/2014 9:50 A.M.
Delivered To:	LAS VEGAS, NV, US
Left At:	Front Door

Thank you for giving us this opportunity to serve you.

Sincerely,

UPS

Tracking results provided by UPS: 07/01/2014 8:01 A.M. ET

[Print This Page](#)

[Close Window](#)



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
SUITE 1800 801 BRICKELL AVENUE
MIAMI, FLORIDA 33131
Author's Direct Dial: 305-982-6314
Facsimile: (305) 536-4912
Author's email: millergm@sec.gov

June 26, 2014

VIA CERTIFIED MAIL

Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o

VIA CERTIFIED MAIL

Kismet, Inc.
c/o Ju Hyuk Kim
Incsmart.biz, as agent for service
[REDACTED]
Las Vegas, NV 89129

VIA CERTIFIED MAIL AND FAX (888-679-8222)

Kismet, Inc.
c/o Ju Hyuk Kim
Incsmart.biz, as agent for service
[REDACTED]
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

Dear Mr. Kim:

On April 7, 2014 you left a voice message for the staff in response to my letter to Kismet, Inc. dated April 2, 2014. As you know, the April 2, 2014 letter detailed the staff's attempts to seek compliance with the subpoena dated February 24, 2014 (a copy of which is enclosed). In your April 7, 2014 voice message, you stated that Kismet will produce documents responsive to the subpoena. To date, Kismet has not produced any documents to the staff.

Kismet, Inc.
c/o Ju Hyuk Kim
June 26, 2014
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Please contact me at (305) 982-6314 on or before Wednesday, July 9, 2014 to advise me whether Kismet will produce documents, and, if so, the date Kismet will produce the documents. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Miller", written over a horizontal line.

Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosure: Subpoena and Attachments



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131

DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

February 24, 2014

Via UPS Overnight Delivery

Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Whom It May Concern:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934 and an examination under Section 8(e) of the Securities Act. The subpoena requires you to provide us documents.

This investigation is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation is "In the Matter of Genufood Energy Enzymes Corp." the investigation covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Producing Documents

What materials do I have to produce?

The subpoena requires you to provide us the documents described in the attachment to the subpoena. You must provide these documents by March 10, 2014. The attachment to the subpoena defines some terms (such as "document") before listing what you must provide.

You should produce each and every document in your possession, custody, or control, including any documents that are not in your immediate possession but that you have the ability to obtain. All responsive documents shall be produced as they are kept in the usual course of business, and shall be organized and labeled to correspond with the numbered paragraphs in the subpoena attachment. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards (the "Standards"). If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible but in any event before producing documents. All electronic documents responsive to the document subpoena, including all metadata, must also be secured and retained in their native software format and stored in a safe place. The staff may later request or require that you produce the native format.

For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the Standards. Alternatively, you may send us photocopies of the documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.

If you do send us scanned or photocopied documents, please put an identifying notation on each page of each document to indicate that you produced it, and number the pages of all the documents submitted. (For example, if Jane Doe sends documents to the staff, she may number the pages JD-1, JD-2, JD-3, etc., in a blank corner of the documents.) Please make sure the notation and number do not conceal any writing or marking on the document. If you send us originals, please do not add any identifying notations.

In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

Do I need to send anything else?

You should enclose a list briefly describing each item you send. The list should state to which numbered paragraph(s) in the subpoena attachment each item responds. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to ENF-CPU@sec.gov, or in a separate cover letter mailed separately from the data.

Please include a cover letter stating whether you believe you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us.

Please also provide a narrative description describing what you did to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, home office, work office, voice mails, home email, webmail, work email, backup tapes or other media);
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

What if I do not send everything described in the attachment to the subpoena?

The subpoena requires you to send all the materials described in it. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the subpoena, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- its author(s);
- its date;
- its subject matter;
- the name of the person who has the item now, or the last person known to have it;
- the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

Kismet, Inc.
February 24, 2014
Page 4

- the reason you did not produce the item; and
- the specific request in the subpoena to which the document relates.

If you withhold anything on the basis of a claim of attorney-client privilege or attorney work product protection, you should identify the attorney and client involved. If you withhold anything on the basis of the work product doctrine, you should also identify the litigation in anticipation of which the document was prepared.

If documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such documents and give the date on which they were lost, discarded or destroyed.

Where should I send the materials?

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Kismet, Inc.
February 24, 2014
Page 5

Important Policy Concerning Settlements

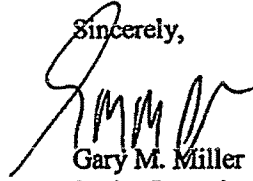
Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please have the appropriate representative(s) of Kismet, Inc. complete a business records certification (a sample of which is enclosed) and return it with the document production.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

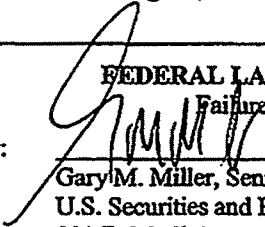
In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Custodian of Records
Kismet, Inc.
c/o Ju Hyuk Kim
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:
ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,
Washington, DC 20549-5973, no later than March 10, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By: 
Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: February 24, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT FOR KISMET, INC.
February 24, 2014
In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Company" means the entity doing business under the name "Kismet, Inc." including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
2. "Person" means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.
3. A "Representative" of a Person means any present or former family members, officers, executives, partners, joint-venturers, directors, trustees, employees, consultants, accountants, attorneys, agents, or any other representative acting or purporting to act on behalf of the Person.
4. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
5. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a Document or Documents.
6. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning, referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, analyzing, reflecting, or with.

7. An "Agreement" means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all Documents Concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
8. The terms "Reviewed" means examined, assessed, considered, analyzed or evaluated.
9. The term "you" and "your" means the Person or entity to whom this subpoena was issued.
10. To the extent necessary to bring within the scope of this subpoena any information or Documents that might otherwise be construed to be outside its scope:
 - a. the word "or" means "and/or";
 - b. the word "and" means "and/or";
 - c. the functional words "each," "every" "any" and "all" shall each be deemed to include each of the other functional words;
 - d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
 - e. the singular includes the plural and the plural includes the singular.

B. Instructions

1. Unless otherwise specified, the subpoena calls for production of the original Documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic Documents such as email should be produced in accordance with the attached Document entitled SEC Data Delivery Standards. All electronic Documents responsive to the Document subpoena, including all metadata, should also be produced in their native software format.
2. For Documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy Documents and produce them in an electronic format consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the Documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

3. Whether you scan or photocopy Documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a Document differ in any way, they are considered separate Documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original Document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original Document, photocopies of the original Document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.
5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, Documents should be produced in a unitized manner, i.e., delineated with staples or paper clips to identify the Document boundaries.
6. Documents should be labeled with sequential numbering (bates-stamped).
7. You must produce all Documents created during, or concerning, the period February 2013 to the present, unless otherwise specified.
8. The scope of any given request should not be limited or narrowed based on the fact that it calls for Documents that are responsive to another request.
9. You are not required to produce exact duplicates of any Documents that have been previously produced to the Securities and Exchange Commission staff in connection with this matter. If you are not producing Documents based upon a prior production, please identify the responsive Documents that were previously produced.
10. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate possession but that you have the ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what it is not producing. The list should describe each item separately, noting:
 - a. its author(s);
 - b. its date;
 - c. its subject matter;
 - d. the name of the Person who has the item now, or the last Person known to have it;
 - e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- f. the basis upon which you are not producing the responsive Document;
- g. the specific request in the subpoena to which the Document relates;
- h. the attorney(s) and the client(s) involved; and
- i. in the case of the work product doctrine, the litigation for which the Document was prepared in anticipation.

11. If Documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such Documents and give the date on which they were lost, discarded or destroyed.

C. Documents to be Produced

1. Documents sufficient to establish the corporate structure of the Company, including, but not limited to, the date and place of establishment, organization, and incorporation.
2. All Documents and Communications Concerning the formation of the Company, including but not limited to articles of incorporation; by-laws, minutes, and Agreements.
3. All Documents and Communications Concerning ownership and control of the Company, including but not limited to documents sufficient to identify the following for all officers, directors, principals, owners, incorporators, promoters, shareholders, employees, and all others acting on behalf of the Company:
 - (a) title;
 - (b) dates of affiliation with the Company;
 - (c) current or last known home address and telephone number;
 - (d) current or last known employment address and telephone number; and
 - (e) salary or other compensation for each year or other time period.
4. All Documents and Communications Concerning resolutions by and meetings of the Board of Directors of the Company.
5. All of the Company's financial books and records, including but not limited to financial statements, ledgers, and journal entries.
6. Documents sufficient to identify all domestic and foreign bank, brokerage, or other financial accounts held by or on behalf of the Company.
7. All statements for any accounts identified in Request No. 6 (including but not limited to opening account documents and periodic statements for any savings, checking, or similar account).
8. Documents sufficient to identify all other assets held by or on behalf of the Company.
9. All Documents and Communications Concerning all securities actually or potentially issued by the Company and any actual or potential sales, purchases or transfers of those securities, including but not limited to Documents sufficient to identify all individuals or entities who have been solicited as actual or potential investors.

10. Documents sufficient to establish any Person who has provided or is providing services to the Company as a contractor or advisor.
11. Documents sufficient to identify all attorneys who provided services to the Company or received compensation from the Company.
12. All non-privileged Documents and Communications Concerning Dean Law Corp. and any other attorney that has acted or is acting for or on behalf of the Company.
13. Documents sufficient to identify all auditors who have provided services to the Company or received compensation from the Company.
14. All Documents and Communications Concerning David A. Aronson, CPA, P.A. and any other auditor that has acted or is acting for or on behalf of the Company.
15. All Documents provided by the Company to the Company's auditors.
16. All Documents and Communications Concerning any transfer of money or other assets between the Company and any Person, including but not limited to any auditor, underwriter, promoter, control person, shareholder, potential shareholder, creditor, potential creditor, other securities holder or other potential securities holder.
17. All Documents and Communications Concerning Ju Hyuk Kim, including but not limited to the qualifications, background, and experience of Ju Hyuk Kim to serve as an officer, director, and employee of the Company.
18. All Documents and Communications Concerning the purpose or plan for the Company, including but not limited to:
 - (a) the Company's intended business;
 - (b) any purpose or plan for the Company stated in filings with the Commission;
 - (c) the Company's potential merger with any entity;
 - (d) the origination, effectuation, implementation, furtherance, or change of any purpose or plan identified in Request No. 18(a), (b), or (c).
19. All Documents and Communications Concerning any transfer agent Concerning any security of the Company.
20. All Documents and Communications Concerning any broker-dealer Concerning any security of the Company.
21. All Documents and Communications Concerning any actual or potential quotation of the Company's shares of common stock on the OTC Bulletin Board.
22. All Documents and Communications Concerning the "Business Description" section of the Form S-1 filed by the Company with the Commission, including but not limited to all Documents relied on or used in the drafting thereof.
23. All Documents and Communications Concerning Agreements (including Memorandum of Understanding) to which the Company is a party.
24. All Documents and Communications Concerning monies paid to purchase or lease the Company's headquarters.

25. All Documents and Communications Concerning the shares of the common stock of the Company issued to Ju Hyuk Kim, including but not limited to the payment and receipt of any monies or other assets for such shares.
26. All Documents and Communications Concerning the monies required to pay the expenses to register the securities.
27. All Documents and Communications Concerning monies Ju Hyuk Kim loaned to the Company.
28. All Documents and Communications Concerning agreements between Ju Hyuk Kim and the Company.
29. All Documents and Communications Concerning Ju Hyuk Kim's employment history, including Hyundai Electronics and SK Dormitories, including but not limited to dates of employment, title(s), and job responsibilities.
30. All Documents and Communications Concerning Ju Hyuk Kim's communications with graphic design companies and website developers.
31. All Documents and Communications Concerning Ju Hyuk Kim's travel to the Company's headquarters.

**DECLARATION OF [Insert Name] CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [insert name], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [insert name of company] as [insert position] and by reason of my position am authorized and qualified to make this declaration. [if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.]
2. I further certify that the documents [attached hereto or submitted herewith] and stamped [insert bates range] are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [date].

[Name]

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever—

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true;
is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.

18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.

19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.

20. To respond to subpoenas in any litigation or other proceeding.

21. To a trustee in bankruptcy.

22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460: If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.



U.S. Securities and Exchange Commission

Data Delivery Standards

The following outlines the technical requirements for producing scanned paper collections, email and electronic document/native file collections to the Securities and Exchange Commission. The SEC uses *Recommind® Accelerate v4.5* software to search, review and retrieve documents produced to us in electronic format. Any proposed production in a format other than those identified below, the proposed use of *Predictive Coding*, *computer-assisted review* or *technology-assisted review* (TAR), or the use of de-duplication during the processing of documents, must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF) and the methodology must be disclosed in the cover letter. We appreciate your efforts in assisting us by preparing data in a format that will enable our staff to use the data efficiently.

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General Instructions

- 1. A cover letter should be included with each production. This letter MUST be imaged and provided as the first record in the load file.
The following information should be included in the letter:
a. List of each piece of media (hard drive, thumb drive, DVD or CD) included in the production by the unique number assigned to it, and readily apparent on the physical media.
b. List of custodians, identifying:
1) The Bates range (and any gaps therein) for each custodian
2) Total number of records for each custodian
3) Total number of images for each custodian
4) Total number of native files for each custodian
c. List of fields in the order in which they are listed in the data file.
d. Time zone in which emails were standardized during conversion (email collections only).
2. Documents created or stored electronically MUST be produced in their original electronic format, not printed to paper or PDF.
3. Data can be produced on CD, DVD or hard drive; use the media requiring the least number of deliverables.
4. Label all media with the following:
a. Case number
b. Production date
c. Bates range
d. Disk number (1 of X), if applicable

5. Organize productions by custodian, unless otherwise instructed. All documents from an individual custodian should be confined to a single load file.
6. All productions should be checked and produced free of computer viruses.
7. All produced media should be encrypted.
8. Passwords for documents, files, compressed archives and encrypted media should be provided separately either via email or in a separate cover letter from the data.

Delivery Formats

I. Structured Data - *Concordance*® Format

The SEC prefers that all data be produced in structured format prepared for *Concordance*®. All scanned paper, email and native file collections should be converted / processed to TIFF files, Bates numbered, and include fully searchable text. Additionally, email and native file collections should include linked native files.

Bates numbering documents:

The Bates number must be a unique, consistently formatted identifier, i.e., an alpha prefix along with a fixed length number for EACH custodian, i.e., ABC0000001. This format MUST remain consistent across all production numbers for each custodian. The number of digits in the numeric portion of the format should not change in subsequent productions, nor should spaces, hyphens, or other separators be added or deleted.

The following describes the specifications for producing image-based productions to the SEC and the load files required for *Concordance*® and *Concordance Image*®.

1. Images

- a. Images should be single-page, Group IV TIFF files, scanned at 300 dpi.
- b. File names cannot contain embedded spaces.
- c. Bates numbers should be endorsed on the lower right corner of all images.
- d. The number of TIFF files per folder should not exceed 500 files.
- e. Rendering to images PowerPoint, AUTOCAD/ photographs and Excel files:
 - 1) PowerPoint: All pages of the file should be scanned in full slide image format, with any speaker notes following the appropriate slide image.
 - 2) AUTOCAD/ photographs: If possible, files should be scanned to single page JPEG (.JPG) file format.
 - 3) Excel: TIFF images of spreadsheets are not useful for review purposes; because the imaging process can often generate thousands of pages per file, a placeholder image, named by the *IMAGEID* of the file, may be used instead.

2. *Concordance Image*® Cross-Reference File

The image cross-reference file is needed to link the images to the database. It is a comma-delimited file consisting of seven fields per line. There must be a line in the cross-reference file for every image in the database.

The format is as follows:

ImageID, VolumeLabel, ImageFilePath, DocumentBreak, FolderBreak, BoxBreak, PageCount

ImageID: The unique designation that *Concordance*® and *Concordance Image*® use to identify an image.
Note: This imageID key must be a unique and fixed length number. This number will be used in the .DAT file as the ImageID field that links the database to the images. The format of this image key must be consistent across all productions. We recommend that the format be a 7 digit number to allow for the possible increase in the size of a production.

VolumeLabel: Optional

ImageFilePath: The full path to the image file.

DocumentBreak: The letter "Y" denotes the first page of a document. If this field is blank, then the page is not the first page of a document.

FolderBreak: Leave empty

BoxBreak: Leave empty

PageCount: Optional

Sample

```
IMG0000001,,E:\001\IMG0000001.TIF,Y,,,  
IMG0000002,,E:\001\IMG0000002.TIF,,,,  
IMG0000003,,E:\001\IMG0000003.TIF,,,,  
IMG0000004,,E:\001\IMG0000003.TIF,Y,,,  
IMG0000005,,E:\001\IMG0000003.TIF,Y,,,  
IMG0000006,,E:\001\IMG0000003.TIF,,,,
```

3. **Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:
Comma ¶ ASCII character (020)
Quote " ASCII character (254)
Newline ␣ ASCII character (174)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. All attachments should sequentially follow the parent document/email.
- e. All metadata associated with email, audio files, and native electronic document collections must be produced (see pages 4-5).
- f. The .DAT file for scanned paper collections must contain, at a minimum, the following fields:
 - 1) FIRSTBATES: Beginning Bates number
 - 2) LASTBATES: Ending Bates number
 - 3) IMAGEID: Image Key field
 - 4) CUSTODIAN: Individual from whom the document originated
 - 5) OCRTEXT: Optical Character Recognition (file path, or text)

Sample of .DAT file (when text files are provided separately)

```
pFIRSTBATESp pLASTBATESp pIMAGEIDp pCUSTODIANp pOCRTEXTp  
pPC00000001p pPC00000002p pIMG00000001p pSmith, Johnp pE:\TEXT\PC00000001.TXTp  
pPC00000003p pPC00000003p pIMG00000003p pSmith, Johnp pE:\TEXT\PC00000003.TXTp  
pPC00000004p pPC00000005p pIMG00000004p pSmith, Johnp pE:\TEXT\PC00000004.TXTp
```

Sample of .DAT file (with text)

```
pFIRSTBATESp pLASTBATESp pIMAGEIDp pCUSTODIANp pOCRTEXTp  
pPC00000001p pPC00000002p pIMG00000001p pSmith, Johnp p*** IMG0000001 ***eThe world of  
investing is fascinating and complex, and it can be very fruitful. But unlike the banking  
world, where deposits are guaranteed by the federal government, stocks, bonds and other  
securities can lose value. There are no guarantees. That's why investing is not a spectator  
sport. By far the best way for investors to protect the money they put into the securities  
markets is to do research and ask questions.e *** IMG0000002 ***eThe laws and rules that  
govern the securities industry in the United States derive from a simple and  
straightforward concept: all investors, whether large institutions or private individuals,  
should have access to certain basic facts about an investment prior to buying it, and so  
long as they hold it. To achieve this, the SEC requires public companies to disclose  
meaningful financial and other information to the public. This provides a common pool of  
knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a  
particular security. Only through the steady flow of timely, comprehensive, and accurate  
information can people make sound investment decisions.p  
pPC00000003p pPC00000003p pIMG00000003p pSmith, Johnp p***IMG0000003 ***eThe result of this  
information flow is a far more active, efficient, and transparent capital market that  
facilitates the capital formation so important to our nation's economy.p  
pPC00000004p pPC00000005p pIMG00000004p pSmith, Johnp p *** IMG0000004 ***eTo insure that  
this objective is always being met, the SEC continually works with all major market  
participants, including especially the investors in our securities markets, to listen to  
their concerns and to learn from their experience.e *** IMG0000005 ***eThe SEC oversees  
the key participants in the securities world, including securities exchanges, securities  
brokers and dealers, investment advisors, and mutual funds. Here the SEC is concerned  
primarily with promoting the disclosure of important market-related information,  
maintaining fair dealing, and protecting against fraud.p
```


The text and metadata of Email and the attachments, and native file document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT_BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD_BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: mailbox where the email resided Native: Individual from whom the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple Entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple Entries
CC	Frank Thompson [mailto:frank_Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT	07:05 PM	Email: Time the email was sent Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
LINK	D:\001\ EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created

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TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\Smith\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b575977050\$cb8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5e6eec4693d9a0698aff95c2fcab58712467cab4004583eb8fb7f89	MD5 Hash value of the document.
TEXT	<p>From: Smith, John Sent: Tuesday, October 12, 2010 07:05 PM To: Coffman, Janice Subject: Board Meeting Minutes</p> <p>Janice; Attached is a copy of the September Board Meeting Minutes and the draft agenda for October. Please let me know if you have any questions.</p> <p>John Smith Assistant Director Information Technology Phone: (202) 555-1111 Fax: (202) 555-1112 Email: jsmith@xyz.com</p>	Extracted text of the native file document/email

4. Text

Searchable text of the entire document must be provided for every record, at the document level.

- a. Extracted text must be provided for all documents that originated in electronic format. The text files should include page breaks that correspond to the 'pagination' of the image files. Note: Any document in which text cannot be extracted must be OCR'd, particularly in the case of PDFs without embedded text.
- b. OCR text must be provided for all documents that originated in hard copy format. A page marker should be placed at the beginning, or end, of each page of text, e.g. *** IMG000001 *** whenever possible. The data surrounded by asterisks is the *Concordance*® ImageID .

Sample page markers with OCR text:

*** IMG000001 ***

The world of investing is fascinating and complex, and it can be very fruitful. But unlike the banking world, where deposits are guaranteed by the federal government, stocks, bonds and other securities can lose value. There are no guarantees. That's why investing is not a spectator sport. By far the best way for investors to protect the money they put into the securities markets is to do research and ask questions.

*** IMG000002 ***

The laws and rules that govern the securities industry in the United States derive from a simple and straightforward concept: all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public. This provides a common pool of knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a particular security. Only through the steady flow of timely, comprehensive, and accurate information can people make sound investment decisions.

- c. For redacted documents, provide the full text for the redacted version.
- d. Delivery
The text can be delivered two ways:
 - 1) As multi-page ASCII text files with the files named the same as the ImageID field. Text files can be placed in a separate folder or included with the .TIF files. The number of files per folder should be limited to 500 files.
 - 2) Included in the .DAT file.

5. Linked Native Files

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 500 files.

II. Native File Production

The SEC will also accept native file productions. The files must be produced as they are maintained in the normal course of business. Data must be organized by custodian named file folders.

III. Audio Files

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- 1) Caller Name: Caller's name or account/identification number
- 2) Originating Number: Caller's phone number
- 3) Called Party Name: Called party's name
- 4) Terminating Number: Called party's phone number

-
- | | |
|--------------|------------------------|
| 5) Date: | Date of call |
| 6) Time: | Time of call |
| 7) Filename: | Filename of audio file |

IV. Video Files

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

V. Electronic Trade and Bank Records

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

VI. Electronic Phone Records

When producing electronic phone records, provide the files in one of the following formats:

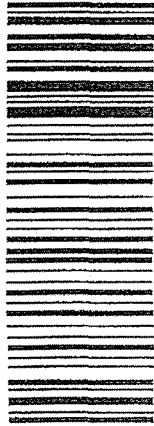
1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeros as text).
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

The metadata must include, at a minimum, the following fields in separate columns:

- | | |
|------------------------|-----------------------------------|
| 1) Account Number: | Caller's telephone account number |
| 2) Originating Number: | Caller's phone number |
| 3) Terminating Number: | Called party's phone number |
| 4) Connection Date: | Date of call |
| 5) Connection Time: | Start time of call |
| 6) End Time: | End time of call |
| 7) Elapsed Time: | Duration in minutes of the call |

Each field of data must be loaded into a separate column. For example, Connection Date and Connection Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed here must also be loaded into separate columns.

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
CERTIFIED MAIL™



7006 0810 0003 7461 8292
7006 0810 0003 7461 8292

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
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Certified Fee		
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Kismet, Inc. c/o Ju Hyuk Kim 1516 E Tropicana Ave, Suite 155 Las Vegas, NV 89119		
Sent To		
Street, Apt. No., or PO Box No.		
City, State, ZIP+4		
PS Form 3800, June 2002 See Reverse for Instructions		

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature X <input type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to: Kismet, Inc. c/o Ju Hyuk Kim 1516 E Tropicana Ave, Suite 155 Las Vegas, NV 89119	B. Received by (<i>Printed Name</i>)	C. Date of Delivery
2. Article Number (<i>Transfer from service label</i>)	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
	4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes	
7006 0810 0003 7461 8292		

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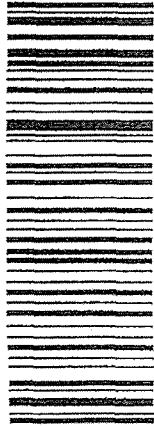
First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

Gary M. Miller, Senior Investigations Counsel
United States Securities and Exchange Commission
Miami Regional Office
801 Brickell Ave, 18th Floor
Miami, FL 33131

FL-03857

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
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7006 0810 0003 7461 8308

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Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees \$		
Sent To	Las Vegas, NV 89129	
Street, Apt. No., or PO Box No.	FL-03857 6/25/2014	
City, State, ZIP+4		
PS Form 3800, June 2002		See Reverse for Instructions

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Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees \$	

Sent To Las Vegas, NV 89129
Street, Apt. No., or PO Box No. FL-03857 6/25/2014
City, State, ZIP+4

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee X	
1. Article Addressed to: <p style="text-align: center;">Kismet, Inc. c/o Ju Hyuk Kim Incsmart.biz, as agent for service [REDACTED] Las Vegas, NV 89129</p>	B. Received by (<i>Printed Name</i>)	C. Date of Delivery
2. Article Number <i>(Transfer from service label)</i>	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
	4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes	
7006 0810 0003 7461 8308		

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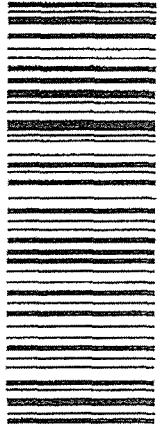
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Gary M. Miller, Senior Investigations Counsel
United States Securities and Exchange Commission
Miami Regional Office
801 Brickell Ave, 18th Floor
Miami, FL 33131

FL-03857

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
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Total Postage & Fees	
Kismet, Inc. c/o Ju Hyuk Kim Incsmart.biz, as agent for service 1201 Lady Barton Street	
Sent To Las Vegas, NV 89129	
Street, Apt. No., or PO Box No. FL-03857 6/25/2014	
City, State, ZIP+4	
PS Form 3800, June 2002 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X</p> <p>B. Received by (<i>Printed Name</i>) C. Date of Delivery</p>
<p>1. Article Addressed to:</p> <p style="text-align: center;">Kismet, Inc. c/o Ju Hyuk Kim Incsmart.biz, as agent for service [REDACTED] Las Vegas, NV 89129</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes</p>
<p>2. Article Number (<i>Transfer from service label</i>)</p>	<p style="text-align: center;">7006 0810 0003 7461 8315</p>

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Tracking Number:

Product & Tracking Information

Available Actions

Postal Product:

Features:
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DATE & TIME	STATUS OF ITEM	LOCATION
June 29, 2014, 10:53 pm	Departed USPS Facility	LAS VEGAS, NV 89199
Your item departed our USPS facility in LAS VEGAS, NV 89199 on June 29, 2014 at 10:53 pm. The item is currently in transit to the destination.		
June 29, 2014, 3:54 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014, 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014, 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

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Have questions? We're here to help.

Tracking Number:

item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Product & Tracking Information

Available Actions

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
July 24, 2014 , 9:19 am	Unclaimed	LAS VEGAS, NV 89119

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

June 30, 2014 , 11:50 am	Notice Left (No Authorized Recipient Available)	LAS VEGAS, NV 89119
June 30, 2014 , 12:48 am	Departed USPS Facility	LAS VEGAS, NV 89199
June 29, 2014 , 3:54 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014 , 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014 , 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

Tracking Number: 70060810000374618254

Product & Tracking Information

Available Actions

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
June 29, 2014 , 10:53 pm	Departed USPS Facility	LAS VEGAS, NV 89199

Your item departed our USPS facility in LAS VEGAS, NV 89199 on June 29, 2014 at 10:53 pm. The item is currently in transit to the destination.

June 29, 2014 , 3:53 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014 , 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014 , 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

Tracking Number XXXXXXXXXX

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Product & Tracking Information

Available Actions

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
July 24, 2014 , 9:19 am	Unclaimed	LAS VEGAS, NV 89119

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

June 30, 2014 , 11:50 am	Notice Left (No Authorized Recipient Available)	LAS VEGAS, NV 89119
June 30, 2014 , 12:48 am	Departed USPS Facility	LAS VEGAS, NV 89199
June 29, 2014 , 3:54 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014 , 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014 , 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

Tracking Number: 70060810000374618292

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Tracking Number: 70060810000374618308

Product & Tracking Information

Available Actions

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
June 29, 2014 , 10:53 pm	Departed USPS Facility	LAS VEGAS, NV 89199

Your item departed our USPS facility in LAS VEGAS, NV 89199 on June 29, 2014 at 10:53 pm. The item is currently in transit to the destination.

June 29, 2014 , 3:54 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014 , 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014 , 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

Tracking Number: 70060810000374618315

Product & Tracking Information

Available Actions

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
June 29, 2014 , 10:53 pm	Departed USPS Facility	LAS VEGAS, NV 89199

Your item departed our USPS facility in LAS VEGAS, NV 89199 on June 29, 2014 at 10:53 pm. The item is currently in transit to the destination.

June 29, 2014 , 3:54 pm	Arrived at USPS Facility	LAS VEGAS, NV 89199
June 28, 2014 , 4:30 am	Departed USPS Facility	OPA LOCKA, FL 33054
June 27, 2014 , 11:16 pm	Arrived at USPS Facility	OPA LOCKA, FL 33054

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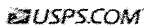
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Have questions? We're here to help.

Tracking Number: [REDACTED]

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Tracking Number: [REDACTED]

Tracking Number: [REDACTED]

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Tracking Number: [REDACTED]

Your item was returned to the sender on July 24, 2014 at 9:19 am in LAS VEGAS, NV 89119 because it was not claimed by the addressee.

Tracking Number: [REDACTED]

Tracking Number: [REDACTED]

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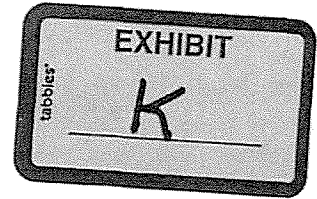
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131



DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

June 23, 2014

Via UPS Overnight Delivery

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o

Via Overnight Delivery and FAX (888-679-8222)

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
IncSmart.biz Inc, as agent for service
1516 East Tropicana Avenue, Suite 155
Las Vegas, Nevada 89119

c/o

Via Overnight Delivery

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
IncSmart.biz Inc, as agent for service
[REDACTED]
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Ju Hyuk Kim:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation and examination in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934

Kismet Inc.
Ju Hyuk Kim
June 23, 2014
Page 2

and an examination under Section 8(e) of the Securities Act. The subpoena requires you to give sworn testimony.

This investigation and examination is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation and examination is "In the Matter of Genufood Energy Enzymes Corp." the investigation and examination covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Testifying

Where and when do I testify?

The subpoena requires you to come to the Commission's offices at 801 Brickell Ave, 18th Floor, Miami, FL 33131 at 9:30 am on July 14, 2014 to testify under oath in the matter identified on the subpoena.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Important Policy Concerning Settlements

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission

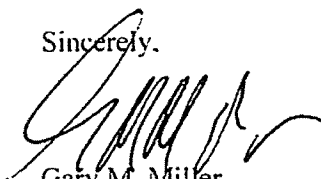
Kismet Inc.
Ju Hyuk Kim
June 23, 2014
Page 3

unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena
SEC Form 1662



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

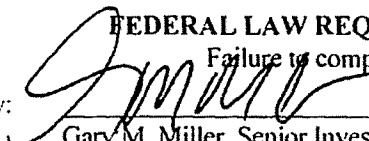
YOU MUST TESTIFY before officers of the Securities and Exchange Commission, at the place, date and time specified below:

U.S. Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131 at 9:30 a.m. July 14, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

~~Failure to~~ Failure to comply may subject you to a fine and/or imprisonment.

By:



Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: June 23, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully--

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever--

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true;
is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 - 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.

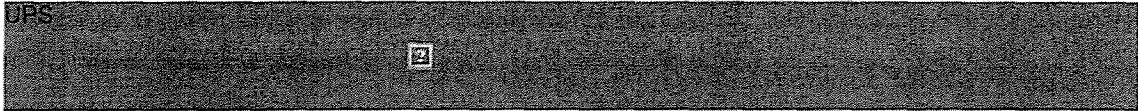
Perez, Carmen

From: RightFax E-mail Gateway <_RFAX2K10-NDR@SEC.GOV>
Posted At: Monday, June 23, 2014 1:43 PM
Conversation: Your fax has been successfully sent to Kismet, Inc at 8886798222. RE: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)
Posted To: Inbox
Subject: Your fax has been successfully sent to Kismet, Inc at 8886798222. RE: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

Your fax has been successfully sent to Kismet, Inc at 8886798222. RE: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

6/23/2014 1:37:06 PM Transmission Record
Sent to 8886798222 with remote ID ""
Result: (0/339;0/0) Successful Send
Page record: 1 - 11
Elapsed time: 05:32 on channel 22

From: [UPS Quantum View](#)
To: [Perez, Carmen](#)
Subject: UPS Exception Notification, Tracking Number 1ZA3748W0198745639
Date: Wednesday, June 25, 2014 1:43:47 PM



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At the request of the shipper, this notice alerts you delivery of the following shipment has been rescheduled.

Important Delivery Information

Tracking Number: [REDACTED]

Rescheduled Delivery Date: 26-June-2014

Exception Reason: THE RECEIVER WAS NOT AVAILABLE AT THE TIME OF THE SECOND DELIVERY ATTEMPT. A FINAL ATTEMPT WILL BE MADE.

Exception Resolution: YOUR DELIVERY HAS BEEN RESCHEDULED FOR THE NEXT BUSINESS DAY.

Shipment Detail

Ship To:
Ju Hyuk Kim, CEO of Kismet, Inc.
Kismet, Inc.
1516 E Tropicana Ave
Suite 155
LAS VEGAS
NV
891198316
US

UPS Service: NEXT DAY AIR
Weight: 1.0 LBS

Reference Number 1: 66211
Reference Number 2: FL-03857

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[Contact UPS](#)



From: [UPS Quantum View](#)
To: [Perez, Carmen](#)
Subject: UPS Exception Notification, Tracking Number 1ZA3748W0198745639
Date: Tuesday, June 24, 2014 1:12:56 PM



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UPS:
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[Sign Up For](#)
[Additional E-Mail](#)
[From UPS](#)
[Read Compass](#)
[Online](#)

At the request of the shipper, this notice alerts you delivery of the following shipment has been rescheduled.

Important Delivery Information

Tracking Number: [REDACTED]

Rescheduled Delivery Date: 25-June-2014

Exception Reason: THE RECEIVER WAS NOT AVAILABLE AT THE TIME OF THE FIRST DELIVERY ATTEMPT. A SECOND ATTEMPT WILL BE MADE.

Exception Resolution: YOUR DELIVERY HAS BEEN RESCHEDULED FOR THE NEXT BUSINESS DAY.

Shipment Detail

Ship To:
Ju Hyuk Kim, CEO of Kismet, Inc.
Kismet, Inc.
1516 E Tropicana Ave
Suite 155
LAS VEGAS
NV
891198316
US

UPS Service: NEXT DAY AIR
Weight: 1.0 LBS

Reference Number 1: 66211
Reference Number 2: FL-03857

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131

DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

June 26, 2014

VIA CERTIFIED MAIL

Ju Hyuk Kim, CEO
Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o

VIA CERTIFIED MAIL

Ju Hyuk Kim, CEO
Kismet, Inc.
IncSmart.biz Inc, as agent for service
1516 East Tropicana Avenue, Suite 155
Las Vegas, Nevada 89119

c/o

VIA CERTIFIED MAIL

Ju Hyuk Kim, CEO
Kismet, Inc.
IncSmart.biz Inc, as agent for service
[REDACTED]
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Ju Hyuk Kim:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation and examination in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934 and an examination under Section 8(e) of the Securities Act. The subpoena requires you to give sworn testimony.

Kismet Inc.
Ju Hyuk Kim
June 26, 2014
Page 2

This investigation and examination is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation and examination is "In the Matter of Genufood Energy Enzymes Corp." the investigation and examination covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Testifying

Where and when do I testify?

The subpoena requires you to come to the Commission's offices at 801 Brickell Ave, 18th Floor, Miami, FL 33131 at 9:30 am on July 14, 2014 to testify under oath in the matter identified on the subpoena.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Important Policy Concerning Settlements

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents

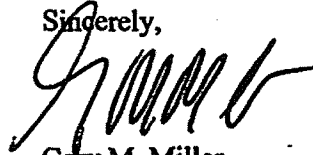
Kismet Inc.
Ju Hyuk Kim
June 26, 2014
Page 3

responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena
SEC Form 1662



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Ju Hyuk Kim, CEO
Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

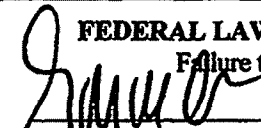
YOU MUST TESTIFY before officers of the Securities and Exchange Commission, at the place, date and time specified below:

U.S. Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131 at 9:30 a.m. July 14, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:


Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: June 26, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(e) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
 - (2) makes any materially false, fictitious, or fraudulent statement or representation; or
 - (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;
- shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever—

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true; is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

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Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

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E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

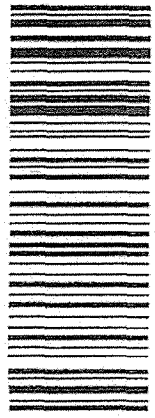
17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.

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Sent To Hyuk Kim, CEO Kismet, Inc. IncSmart.biz Inc, as agent for servi [REDACTED]	
Street, Apt. No., or PO Box No. Las Vegas, NV 89129	
City, State, ZIP+4	
PS Form 3800, June 2002 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
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1. Article Addressed to: <p style="text-align: center;"> Ju Hyuk Kim, CEO Kismet, Inc. IncSmart.biz Inc, as agent for service [REDACTED] Las Vegas, NV 89129 </p>	B. Received by (<i>Printed Name</i>)	C. Date of Delivery
2. Article Number <i>(Transfer from service label)</i>	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
	3. Service Type <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
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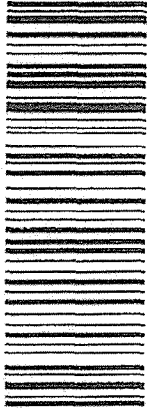
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Gary M. Miller, Senior Investigations Counsel
United States Securities and Exchange Commission
Miami Regional Office
801 Brickell Ave, 18th Floor
Miami, FL 33131

FL-03857

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Street, Apt. No., or PO Box No. City, State, ZIP+4	
PS Form 3800, June 2002	
See Reverse for Instructions	

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1. Article Addressed to: <p style="text-align: center;"> Ju Hyuk Kim, CEO Kismet, Inc. IncSmart.biz Inc, as agent for service 1516 East Tropicana Ave., Suite 155 Las Vegas, Nevada 89119 </p>	B. Received by (<i>Printed Name</i>)	C. Date of Delivery
2. Article Number <i>(Transfer from service label)</i>	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
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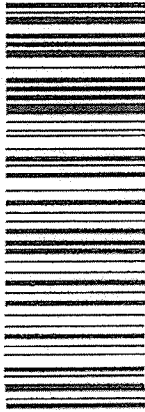
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Gary M. Miller, Senior Investigations Counsel
United States Securities and Exchange Commission
Miami Regional Office
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1516 E Tropicana Ave, Suite 155	
Las Vegas, NV 89119	
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City, State, ZIP+4	
PS Form 3800, June 2002	
See Reverse for Instructions	

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	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
	4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes	
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**Gary M. Miller, Senior Investigations Counsel
United States Securities and Exchange Commission
Miami Regional Office
801 Brickell Ave, 18th Floor
Miami, FL 33131**

FL-03857

From: [Miller, Gary M.](#)
To: [Almonte, Ilonka M.](#)
Subject: FW: Subpoena for testimony of Ju Hyuk Kim on July 14, 2014
Date: Tuesday, May 05, 2015 12:03:40 PM
Attachments: [SUBPOENA---Kim Testimony---FL-03857.pdf](#)

From: Miller, Gary M.
Sent: Friday, July 11, 2014 1:38 PM
To: info@kismetcrowd.com
Cc: Miller, Gary M.
Subject: Subpoena for testimony of Ju Hyuk Kim on July 14, 2014

Dear Mr. Kim-

Please find attached a copy of a subpoena that was sent on June 23, 2014. Should you have any questions, please feel free to contact me at 305-982-6314. If you are represented by an attorney, please have your attorney contact me.

Thank you,

Gary Miller



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

MIAMI REGIONAL OFFICE
801 BRICKELL AVENUE, 18TH FLOOR
MIAMI, FL 33131

DIVISION OF ENFORCEMENT

Gary M. Miller
305-982-6314
MillerGM@sec.gov

June 23, 2014

Via UPS Overnight Delivery

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

c/o

Via Overnight Delivery and FAX (888-679-8222)

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
IncSmart.biz Inc, as agent for service
1516 East Tropicana Avenue, Suite 155
Las Vegas, Nevada 89119

c/o

Via Overnight Delivery

Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
IncSmart.biz Inc, as agent for service
4264 Lady Burton Street
Las Vegas, NV 89129

Re: In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To Ju Hyuk Kim:

The staff of the Miami Regional Office of the United States Securities and Exchange Commission (the "Commission") is conducting a non-public investigation and examination in the matter identified above. The enclosed subpoena has been issued pursuant to a formal order entered by the Commission authorizing a private investigation under Section 20(a) of the Securities Act of 1933 ("Securities Act"), Section 21(a) of the Securities Exchange Act of 1934

Kismet Inc.
Ju Hyuk Kim
June 23, 2014
Page 2

and an examination under Section 8(e) of the Securities Act. The subpoena requires you to give sworn testimony.

This investigation and examination is non-public and should not be construed as an indication by the Commission or its staff that any violations of law have occurred, or as a reflection upon any person, entity, or security. Although the title of this investigation and examination is "In the Matter of Genufood Energy Enzymes Corp." the investigation and examination covers other securities, persons, or entities.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Testifying

Where and when do I testify?

The subpoena requires you to come to the Commission's offices at 801 Brickell Ave, 18th Floor, Miami, FL 33131 at 9:30 am on July 14, 2014 to testify under oath in the matter identified on the subpoena.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. We cannot give you legal advice.

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

Important Policy Concerning Settlements

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission

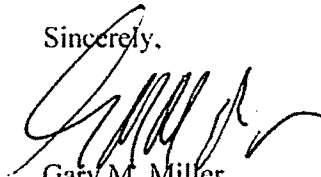
Kismet Inc.
Ju Hyuk Kim
June 23, 2014
Page 3

unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at 305-982-6314. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Gary M. Miller
Senior Investigations Counsel
Division of Enforcement

Enclosures: Subpoena
SEC Form 1662



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Genufood Energy Enzymes Corp. (FL-03857)

To: Kismet, Inc.
Ju Hyuk Kim, CEO of Kismet, Inc.
1516 E Tropicana Ave, Suite 155
Las Vegas, NV 89119

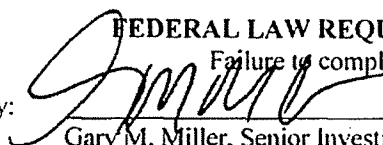
YOU MUST TESTIFY before officers of the Securities and Exchange Commission, at the place, date and time specified below:

U.S. Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131 at 9:30 a.m. July 14, 2014.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:



Gary M. Miller, Senior Investigations Counsel
U.S. Securities and Exchange Commission
801 Brickell Avenue, 18th Floor
Miami, FL 33131

Date: June 23, 2014

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 20(a) of the Securities Act of 1933, Section 21(a) of the Securities Exchange Act of 1934 and examination under Section 8(c) of the Securities Act of 1933.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully--

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
 - (2) makes any materially false, fictitious, or fraudulent statement or representation; or
 - (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;
- shall be fined under this title, imprisoned not more than 5 years . . . or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever--

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true;

is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.

4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.

17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.
22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

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Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.