

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 20007

<p>In the Matter of</p> <p style="text-align:center">Smartag International, Inc.</p> <p>Respondent</p>

REQUEST FOR HEARING and
RESPONSE of RESPONDENT
OPPOSING REVOCATION OF REGISTRATION

The undersigned counsel for Respondent makes this Filing in Opposition to the Commission's action to revoke the Registration of Respondent and counsel submits the following pursuant to the Rules governing the Commission (contained at 17 CFR 201.100 et seq):

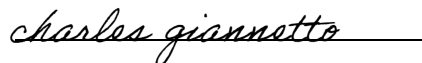
1. The undersigned is licensed and in good standing to practice in the State of Minnesota and the State of Indiana before their highest Courts, respectively. I have previously represented clients before the Commission.
2. The undersigned respectfully requests that this matter be set on for Hearing.
3. In Opposition to the proposed Revocation counsel submits herewith the Affidavit of the CEO of Respondent.
4. The Affidavit and the Exhibits clearly establish that the Respondent did in fact timely respond to the Commission's Notice regarding delinquent filings.

5. The Affidavit further demonstrates other mitigating factors
 - a. That the CEO of Respondent has been “trapped” in Malaysia due to COVID travel restrictions and unable to return to the USA to attend to Respondent’s business.
 - b. Further, the CEO attests that due to the lack of cooperation with the previous financial advisor for the Respondent in preparing the financials, the Respondent was forced to engage a new firm for that purpose.
6. The purpose of the Exchange Act and the Exchange Rules; most notably Exchange Act Section 13(g) is to protect the investing public.
7. What better protection for the investing public then to have timely filed financial reports available.
8. The financial reports of Respondent are ready to be uploaded to OTCIQ Link upon approval by OTC Markets.

THEREFORE, the undersigned respectfully requests this matter be dismissed and that Respondent’s registration be permitted to continue subject to their required filings or in the alternative that this matter be set on for Hearing

RESPECTFULLY SUBMITTED.

Date: November 11, 2020



C. Giannetto
Attorney for Respondent
SmartTag International Inc.
charlie@giannettolaw.com
8815 Conroy Windermere Rd #104
Orlando, FL 32835
Phone/Fax: 321 289 3049

CERTIFICATE OF SERVICE

In the Matter of

Smartag International, Inc.

Respondent

Counsel for Respondent served the foregoing Response with Attached Affidavit of Respondent's CEO on this 11th day of November 2020 to:

BY EMAIL SERVICE

Sandhya Harris

Davison of Enforcement

Securities and Exchange Commission

100 F Street, NE

Washington, DC 20549-5553

harrissan@SEC.GOV

BY EMAIL SERVICE:

Charles Davis

Davison of Enforcement

Securities and Exchange Commission

100 F Street, NE

Washington, DC 20549-5553

DavisCH@SEC.GOV

COURTESY COPY TO:

APFilings@SEC.GOV

cc: Client c/o Lock Sen Yow

yow@smrntl.com

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SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 20007

In the Matter of

Smartag International, Inc.

Respondent

AFFIDAVIT OF RESPONDENT's CEO
OPPOSING REVOCATION OF REGISTRATION

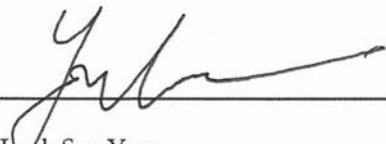
The undersigned Affiant Lock Sen Yow makes this Affidavit in Opposition to the Commission's action to revoke the Registration of Respondent and Affiant hereby states and alleges as follows:

1. I am the CEO of the Respondent.
2. I assert a threefold defense in Opposition to Revocation of Respondent's Registration:
 - a. Firstly; I timely responded to the Commission requests concerning delinquent filings.
 - b. I have attached hereto Exhibits A and B the documents which set forth my timely response to the Commission.
 - c. Secondly, since February 2020 I have been in Malaysia unable to return to the United States due to COVID restrictions. I have detailed those COVID related events in Exhibit A.

- d. Affiant's third defense is that Respondent's financial adviser NYX Advisors had been engaged to prepare and report Respondent's filings; but despite being properly and timely compensated; the financial adviser failed and refused to prepare and file such reports
- e. When Affiant discovered that NYX did not prepare and file Respondent's filings; I immediately made arrangements to engage a new firm to prepare and file the Respondent's reports.
- f. The current financials for Respondent are all prepared and are waiting upload to OTCIQ Link (pending OTC Markets approval of Respondent's application).

FURTHER AFFIANT SAYETH NOT SAVE AND EXCEPT: I hereby declare that I make this Affidavit under Penalty of Perjury and that the forgoing statements are true and correct.

Dated: This 10th day of November, 2020



Lock Sen Yow
CEO – Respondent
SmartTag International Inc.
yow@smrntl.com

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE
COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 20007

In the Matter of

Smartag International, Inc.

Respondent

EXHIBITS A and B to
CEO YOW's AFFIDAVIT

Sequence of timing related events due to restrictions in travel due to COVID-19 and Response to SEC

	Dates	Remarks
1	January 2020	Eight Chinese nationals were quarantined at a hotel in Malaysia on 24 January 2020 after coming into contact with an infected person in neighbouring Singapore. The Malaysian public were reminded by local authorities to take precautionary measures in the wake of the virus threat. Nevertheless as CEO I took the risks of going to USA in February 2020.
2	February 18-27, 2020	My last trip to USA was from Feb 18-27 2020. When I left New York city on Feb 27 2020, the first case of COVID-19 in New York was confirmed two days later on March 1, 2020, and the state quickly became an epicenter of the pandemic.
3	March 2020	As widely expected, Malaysian authorities banned traveling abroad for Malaysian citizens - on March 16, 2020, the Prime Minister announced a nationwide lockdown known as the Movement Control Order (MCO) which has been repeatedly extended in some form or other and this lasted to this date which effectively does not allow Malaysians to travel outside of Malaysia unless for dire emergencies. Our businesses are based in Indonesia, Hong Kong and the USA and we were unable to travel, even to visit the banks or accountants in many cases.
4	April 21, 2020	Received a delinquency email from SEC which we immediately replied the next day on April 22, 2020
5	May 4, 2020	SMRN sent official explanatory letter on May 4, 2020 to SEC explaining the reasons and difficulties for the delinquency. We did not hear anything from SEC at all until the recent SEC action to suspend trading.
6	Current	CEO is still unable to leave Malaysia to date due to Malaysian government restrictions against traveling abroad.

Timely response to SEC – Emails and correspondence to SEC

From: [Lock Sen Yow](#)
Sent: Monday, 4 May 2020 11:03 pm
To: [OEL DFP](#)
Cc: [Roy Salisbury](#); jjenkins@c2cbusinessstrategies.com
Subject: RE: Delinquency Letter from SEC to Smartag International, Inc.

To the Office of Enforcement Liaison,
Division of Corporation Finance, SEC,

Dear Sirs/Madames,

In these extremely difficult times we are seeking your understanding for an extension of time. We have attached our official response to you as attached. Sincerely hope that you can consider the request. Thank you.

Lock Sen Yow
CFO, Smartag International, Inc.

Sent from [Mail](#) for Windows 10

From: [Lock Sen Yow](#)
Sent: Wednesday, 22 April 2020 10:26 pm
To: [OEL DFP](#)
Subject: RE: Delinquency Letter from SEC to Smartag International, Inc.

To the Office of Enforcement Liaison,
Division of Corporation Finance, SEC,

Thank you for your email. Our auditors and advisors are in the midst of preparing the reports and a new plan which we will be getting back to you soon as per your letter. Thanks

Lock Sen Yow

Sent from [Mail](#) for Windows 10

From: [OEL DFP](#)
Sent: Tuesday, 21 April 2020 8:09 pm
To: yow@smrntl.com
Subject: Delinquency Letter from SEC to Smartag International, Inc.

The above-named company has been identified as delinquent in its reporting obligations under the federal securities laws. Please reply to this email to confirm receipt of the attached delinquency letter.

Office of Enforcement Liaison
Division of Corporation Finance
U.S. Securities and Exchange Commission



Date: May 4, 2020

Lock Sen Yow, CFO
Smartag International, Inc.
3651 Lindell Road Ste D269
Las Vegas, NV 89103

**Re: Smartag International, Inc.
File No. 0-53792**

VIA EMAIL (OEL_DFP@sec.gov)

Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance

Dear Marva D. Simpson,

Smartag International has fallen behind due to financial issues, which issues are being dealt with as we write this response. Financial constraints have arisen compounded by the current pandemic situation that even our long standing attorney who was filing the report, Attorney Eric Stoppenhagen, (<http://stoppenhagen.com/>), is having a dispute with us over his current invoices in order to get his cooperation in providing the company records up to and including the information from the last filing, 10K, on January 14, 2019.

It will not be possible to bring the company current within the next 15 days. The company would need to file four (4) 10Q's and one (1) 10K to bring the company current and with the information available that is not possible. In the meantime we are working to reconstruct the financial records to move forward with a new accounting and legal team.

We respectfully request additional time during these trying times to get the accounting squared away and the past due reports filed.

Sincerely,

A handwritten signature in black ink, appearing to read "Lock Sen Yow", is written over a faint, larger version of the signature.

Lock Sen Yow, CFO

Cc: Roy Salibury. James Jenkins

