

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-20007

<p>In the Matter of</p> <p>Smartag International, Inc.,</p> <p>Respondents.</p>
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JOINT STIPULATION OF UNDISPUTED FACTS

The Division of Enforcement (“Division”) and Smartag International, Inc. (“SMRN”), by their respective counsel, submit the following stipulation setting forth the undisputed facts in this proceeding:

1. Smartag International, Inc. develops block chain technology used in the business of e-Commerce trading, procurement, collection and distribution through a joint venture company in Hong Kong.

2. Lock Sen Yow serves as SMRN’s Chief Executive Officer, Chief Financial Officer, Secretary and Director.

3. SMRN (CIK No. 1511325) is a defaulted Nevada corporation located in Las Vegas, NV with a class of securities registered with the Securities and Exchange Commission (“Commission”) pursuant to Exchange Act Section 12(g).

4. As of July 28, 2020, the common stock of SMRN was quoted and traded on OTC Link, whose parent company is OTC Markets Group Inc., had six market makers and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

5. SMRN has filed no periodic reports with the Commission since it filed a Form 10-K for the period ended September 30, 2018, which reported a net loss of \$440,970 for the fiscal year.

6. On February 14, 2019, SMRN filed a Notification of Late Filing on Exchange Act Form 12b-25 for its Exchange Act Form 10-Q for the period ended December 31, 2018. In this form, the company gave the following explanation of the reasons for its failure to file its Form 10-Q and its plan to do so:

The Registrant's quarterly report on Form 10-Q could not be filed within the prescribed time period because the financial statements and narrative required could not be completed without unreasonable effort or expense. The Company expects to file its December 31, 2018 Form 10-Q Quarterly Report with the U.S. Securities and Exchange Commission within five calendar days of the prescribed due date.

7. As of January 29, 2021, SMRN has failed to file its December 31, 2018 Form 10-Q Quarterly Report with the Commission.

8. On April 21, 2020, the Commission's Division of Corporation Finance ("Corporation Finance") sent a delinquency letter by email to SMRN at the address shown on SMRN's website. The delinquency letter stated that SMRN appeared to be delinquent in its periodic filings and warned that it could be subject to institution of an Exchange Act Section 12(j) proceeding without prior notice if it did not file its required reports within fifteen days of the date of the letter.

9. SMRN, through Mr. Yow, responded to Corporation Finance's email on April 22, 2020 acknowledging receipt of the letter.

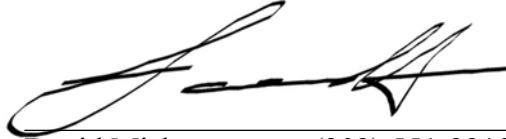
10. SMRN, through Mr. Yow, emailed Corporation Finance on May 4, 2020 requesting additional time to bring the company current. The email attached a letter dated May 4, 2020, signed by Lock Sen Yow, CFO of SMRN.

11. SMRN submitted copies of its April 22, 2020 email to Corporation Finance, its May 4, 2020 email to Corporation Finance, and its May 4, 2020 letter to Corporation Finance that was attached to the May 4, 2020 email, as exhibits to the “Affidavit of Respondent’s CEO Opposing Revocation of Registration” signed by Lock Sen Yow on November 10, 2020, and filed in this proceeding.

12. On March 4, 2020, the Commission issued an order granting filing exemptions to registrants who were unable to meet filing deadlines due to circumstances related to the COVID-19 pandemic. *Order Under Section 36 Of The Securities Exchange Act Of 1934 Granting Exemptions From Specified Provisions Of The Exchange Act And Certain Rules Thereunder*, Securities Exchange Act of 1934 Rel. No. 88318. The March 4, 2020 order was extended through July 1, 2020. *Order Under Section 36 Of The Securities Exchange Act Of 1934 Granting Exemptions From Specified Provisions Of The Exchange Act And Certain Rules Thereunder*, Securities Exchange Act of 1934 Rel. No. 88465. In granting this relief, the Commission reminded public companies relying on the exemptions of the need to “continue to evaluate their obligations to make materially accurate and complete disclosures in accordance with the federal securities laws.” *Id.* To have availed itself of the March 4, 2020 relief, SMRN needed to (1) furnish to the Commission a Form 8-K by the later of March 16 or the original filing deadline of the report stating that it was relying on the March 4, 2020 Order, (2) give a description of why the report could not be filed on a timely basis, and (3) provide an estimated date by which the report was expected to be filed. *Id.* The Commission’s exemptions ended on July 1, 2020. SMRN did not file an 8-K stating that it was relying on the exemption as to the filings that continued to come due during 2020.

13. As of January 29, 2021, SMRN has not filed a Form 8-K with the Commission announcing the engagement of a new accounting firm.

Stipulated by:



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