

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96755 / January 26, 2023

Admin. Proc. File No. 3-20007

In the Matter of  
SMARTAG INTERNATIONAL, INC.

OPINION OF THE COMMISSION

SECTION 12(j) PROCEEDING

Grounds for Remedial Action

**Failure to Comply with Periodic Filing Requirements**

Company failed to file periodic reports in violation of Section 13(a) of the Securities Exchange Act of 1934 and Exchange Act Rules 13a-1 and 13a-13. *Held*, it is in the public interest to revoke the registration of the company's securities.

APPEARANCES:

*Charles Giannetto*, Giannetto Law, Orlando, FL, for Smartag International, Inc.

*Christopher Bruckmann*, *Sandhya C. Harris*, and *David Misler* for the Division of Enforcement.

On September 16, 2020, we issued an order instituting proceedings (the “OIP”) against Smartag International, Inc. (“Smartag”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> Smartag filed a “Request for Hearing and Response of Respondent Opposing Revocation of Registration,” which we construed as an answer to the OIP, on November 12, 2020. Following a prehearing conference, the Division of Enforcement filed a motion for summary disposition asserting that revocation of all registered classes of Smartag’s securities is the appropriate remedy for Smartag’s failure to file required periodic reports in violation of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13. The joint stipulation of undisputed facts submitted in connection with the summary disposition motion stated that Smartag “has filed no periodic reports with the Commission since it filed a Form 10-K for the period ended September 30, 2018.” Smartag nevertheless opposes revocation, attributing its failure in making required periodic filings to pandemic-related travel restrictions and asserting, in any event, that it has uploaded updated financial reports to a website run by OTC Markets Group, Inc.<sup>2</sup>

Under Rule of Practice 250(b), a motion for summary disposition may be granted if “there is no genuine issue with regard to any material fact” and the moving party is “entitled to summary disposition as a matter of law.”<sup>3</sup> We view the facts in the light most favorable to the non-moving party, but that party must produce evidence to demonstrate that there is a genuine and material factual dispute that necessitates an in-person evidentiary hearing.<sup>4</sup> Under those standards, we find that there is no genuine issue with respect to any material fact and that the Division is entitled to summary disposition as a matter of law.<sup>5</sup>

## I. Background

Smartag (CIK No. 1469207; ticker SMRN) is a Nevada corporation located in Las Vegas, Nevada. On September 28, 2009, Smartag filed a Form 10-12G to register its common stock under Exchange Act Section 12(g).<sup>6</sup> Smartag’s registration of its common stock under Exchange Act Section 12(g) subjected it to the Exchange Act’s periodic filing requirements. Smartag filed

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<sup>1</sup> *Smartag Int’l, Inc.*, Exchange Act Release No. 89887, 2020 WL 5592742, at \*1 (Sept. 16, 2020).

<sup>2</sup> OTC Markets operates OTC Link; as of the OIP, Smartag’s common stock was quoted and traded on OTC Pink, one of three “tiered marketplaces” within OTC Link. *See generally Positron Corp.*, Exchange Act Release No. 74216, 2015 WL 470454, at \*1 n.1 (Feb. 5, 2015).

<sup>3</sup> 17 C.F.R. § 201.250(b).

<sup>4</sup> *United Dev. Funding III, LP*, Exchange Act Release No. 89535, 2020 WL 4720528, at \*2 (Aug. 12, 2020).

<sup>5</sup> *See Citizens Cap. Corp.*, Exchange Act Release No. 67313, 2012 WL 2499350, at \*8 (June 29, 2012) (stating that summary disposition is appropriate in proceedings under Exchange Act Section 12(j) “where the issuer has not disputed the facts that constitute the violation”).

<sup>6</sup> We take official notice of EDGAR filings, pursuant to Rule of Practice 323, 17 C.F.R. § 201.323 (permitting the Commission to take official notice of “any matter in the public official records of the Commission,” such as periodic reports filed in the EDGAR database).

its required annual reports from 2009 through 2018, and its required quarterly reports from 2010 through the third quarter of 2018. In the most recent annual report that Smartag filed on January 14, 2019, for the fiscal year ended September 30, 2018, Smartag reported a net loss of \$440,970.

On February 14, 2019, Smartag filed a Notification of Late Filing on Form 12b-25 for its quarterly report for the period ended December 31, 2018.<sup>7</sup> Smartag stated that “the financial statements and narrative required could not be completed without unreasonable effort or expense” and that it expected to file the report by February 19, 2019. Smartag did not do so; it never filed the quarterly report for the period ended December 31, 2018, or any subsequent periodic report, and did not file Forms 12b-25 for any of the subsequent reports.<sup>8</sup>

In a letter from Smartag’s Chief Executive Officer dated May 4, 2020, and attached to Smartag’s answer to the OIP, Smartag admitted that, as of that time, it would need to file four quarterly reports and one annual report “to bring the company current.” Smartag also later stipulated that it last filed an annual report for the fiscal year ended September 30, 2018, and that it did not comply with the requirements necessary to avail itself of the Commission’s temporary exemptive relief for registrants unable to meet filing deadlines due to circumstances related to the COVID-19 pandemic.<sup>9</sup> As of the date of this opinion, Smartag would need to file twelve quarterly reports and four annual reports in order to bring the company current in its filing requirements.

## II. Analysis

### A. Smartag violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13.

Exchange Act Section 12(j) authorizes us, as “necessary or appropriate for the protection of investors,” to suspend or revoke the registration of all classes of an issuer’s securities if we find that the issuer has failed to comply with any provision of the Exchange Act or its rules.<sup>10</sup> Exchange Act Section 13(a) requires issuers of registered securities, such as Smartag, to file

<sup>7</sup> See 17 C.F.R. § 240.12b-25(a).

<sup>8</sup> A table summarizing Smartag’s delinquent filings is attached as Exhibit 1.

<sup>9</sup> See *Order Under Section 36 Of The Securities Exchange Act Of 1934 Granting Exemptions From Specified Provisions Of The Exchange Act And Certain Rules Thereunder*, Exchange Act Release No. 88318, 2020 WL 1081399 (Mar. 4, 2020) (granting filing exemptions to registrants unable to meet filing deadlines between March 1, 2020 and April 30, 2020 due to the COVID-19 pandemic so long as registrants (1) furnished to the Commission a Form 8-K by the later of March 16 or the original filing deadline stating that it was relying on the March 4, 2020 Order, (2) gave a description of why the report could not be filed timely, and (3) provided an estimated date by which the report was expected to be filed); *Order Under Section 36 Of The Securities Exchange Act Of 1934 Granting Exemptions From Specified Provisions Of The Exchange Act And Certain Rules Thereunder*, Exchange Act Release No. 88465, 2020 WL 1610843 (Mar. 25, 2020) (extending relief to filings due on or before July 1, 2020).

<sup>10</sup> 15 U.S.C. § 78l(j); see also 15 U.S.C. § 78m(a).

periodic reports with the Commission “for the proper protection of investors and to insure fair dealing” in the issuer’s securities.<sup>11</sup> Exchange Act Rules 13a-1 and 13a-13 set forth the requirements for the annual and quarterly reports mandated under Exchange Act Section 13(a), including the deadlines for filing these reports.<sup>12</sup> A violation of these provisions does not require scienter.<sup>13</sup> The Division contends that Smartag violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 by failing to file annual and quarterly reports, as alleged in the OIP.

Smartag stipulates that it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed an annual report on January 14, 2019, for the fiscal year ended September 30, 2018. We therefore find that there is no genuine issue of material fact that Smartag violated Exchange Act Section 13(a) and Rules 13a-1 and 13a-13, and that the registration of its securities is therefore subject to revocation under Exchange Act Section 12(j).<sup>14</sup> We now turn to whether revocation is appropriate on the facts of this case.

**B. Revocation under Exchange Act Section 12(j) is warranted.**

In *Gateway International Holdings, Inc.*, we established a multifactor test to determine an appropriate sanction in the public interest when an issuer fails to make required filings:

[W]e will consider, among other things, the seriousness of the issuer’s violations, the isolated or recurrent nature of the violations, the degree of culpability involved, the extent of the issuer’s efforts to remedy its past violations and ensure future compliance, and the credibility of its assurances, if any, against further violations.<sup>15</sup>

Although these factors are nonexclusive, and no single factor is dispositive,<sup>16</sup> “[w]e have held that a respondent’s repeated failure to file its periodic reports on time is ‘so serious’ a violation of the Exchange Act that only a ‘strongly compelling showing’ regarding the other *Gateway* factors would justify a sanction less than revocation.”<sup>17</sup> These factors all favor revocation here.

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<sup>11</sup> 15 U.S.C. § 78m(a).

<sup>12</sup> 17 C.F.R. §§ 240.13a-1, 13a-13; *see also* 15 U.S.C. § 78m(a).

<sup>13</sup> *SEC v. McNulty*, 137 F.3d 732, 740–41 (2d Cir. 1998).

<sup>14</sup> *See Absolute Potential, Inc.*, Exchange Act Release No. 71866, 2014 WL 1338256, at \*5 (Apr. 4, 2014) (“To prevent summary disposition, the opposing party must present facts demonstrating a genuine issue of fact that is material to the charged violation.”).

<sup>15</sup> *Gateway Int’l Holdings, Inc.*, Exchange Act Release No. 53907, 2006 WL 1506286, at \*4 (May 31, 2006).

<sup>16</sup> *China-Biotics, Inc.*, Exchange Act Release No. 70800, 2013 WL 5883342, at \*12 (Nov. 4, 2013).

<sup>17</sup> *Calais Res. Inc.*, Exchange Act Release No. 67312, 2012 WL 2499349, at \*4 (June 29, 2012) (quoting *Nature’s Sunshine Prods., Inc.*, Exchange Act Release No. 59268, 2009 WL 137145, at \*7 (Jan. 21, 2009)).

**1. Smartag’s violations are serious, recurrent, and show a high degree of culpability.**

We find Smartag’s violations to be serious and recurrent. Exchange Act reporting requirements are “the primary tool which Congress has fashioned for the protection of investors from negligent, careless, and deliberate misrepresentations in the sale of stock and securities”<sup>18</sup> and to “insure fair dealing.”<sup>19</sup> Thus, Smartag’s failure to file periodic reports violated “a central provision of the Exchange Act” and “deprived both existing and prospective holders of its registered stock of the ability to make informed investment decisions based on current and reliable information.”<sup>20</sup> And extensive Commission precedent has found missed filings of a duration and quantity similar to those at issue here to be serious.<sup>21</sup> Smartag’s violations were also recurrent because, at the time of the OIP, Smartag’s violations involved seven missed filings over two years.<sup>22</sup> Indeed, Smartag has continued to be delinquent in its filings after we issued the OIP as it has not filed any quarterly or annual reports with the Commission since.<sup>23</sup> Nearly four years have passed since Smartag’s last periodic filing.

We find that Smartag’s violations also reflect a high degree of culpability. Smartag’s long history of “ignoring . . . reporting obligations” itself “evidences a high degree of

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<sup>18</sup> *SEC v. Beisinger Indus. Corp.*, 552 F.2d 15, 18 (1st Cir. 1977).

<sup>19</sup> 15 U.S.C. § 78m(a).

<sup>20</sup> *Accredited Bus. Consolidators Corp.*, Exchange Act Release No. 75840, 2015 WL 5172970, at \*2 (Sept. 4, 2015); *see also United States v. Arthur Young & Co.*, 465 U.S. 805, 810 (1984) (observing that “[c]orporate financial statements are one of the primary sources of information available to guide the decisions of the investing public”).

<sup>21</sup> *See, e.g., Accredited Bus. Consolidators*, 2015 WL 5172970, at \*1 (two annual and five quarterly reports over two years); *China-Biotics*, 2013 WL 5883342, at \*10 (failure to “file a single periodic report for more than a year and a half”); *Impax Labs., Inc.*, Exchange Act Release No. 57864, 2008 WL 2167956, at \*7 (May 23, 2008) (two annual and six quarterly delinquent filings over a period of more than three years); *Gateway*, 2006 WL 1506286, at \*5 (“seven annual and quarterly reports” over the course of eighteen months).

<sup>22</sup> *See, e.g., Accredited Bus. Consolidators*, 2015 WL 5172970, at \*2 (failure to file “any periodic reports for over two years” was recurrent); *Nature’s Sunshine Prods.*, 2009 WL 137145, at \*5 (failure to file required filings over the course of two-year period was recurrent).

<sup>23</sup> The fact that Smartag’s “violations have continued since the issuance of the OIP” is a relevant consideration in assessing the appropriate sanction because the continued failure to “return to compliance . . . means that investors still lack current and reliable information” and so is further support for the finding that “revocation is necessary for the protection of investors.” *United Dev. Funding III*, 2020 WL 4720528, at \*5; *see also Gateway*, 2006 WL 1506286, at \*5 n.30 (observing that “[a]lthough we are not finding violations based on those failures, we may consider them, and other matters that fall outside the OIP, in assessing appropriate sanctions”).

culpability.”<sup>24</sup> Moreover, Smartag’s CEO admitted that he was aware of the delinquencies and the importance of filing the company’s periodic reports. Smartag also understood the need to file a Form 12b-25 to obtain an extension of time for filing its periodic reports—but it has done so with respect to only one of the sixteen missing reports.<sup>25</sup> Smartag’s failure to file periodic reports “in knowing disregard of [its] regulatory responsibilities” supports our determination to impose a sanction that is consistent with its high degree of culpability.<sup>26</sup>

We do not find mitigating Smartag’s claim that its CEO “has been ‘trapped’ in Malaysia due to COVID travel restrictions” and has been “unable to return to the USA to attend to [its] business.” The delinquencies began with Smartag’s failure to file a quarterly report for the period ended December 31, 2018, and thus preceded the pandemic. By February 2020, when Smartag’s CEO allegedly became “trapped” in Malaysia, Smartag already had failed to file a year’s worth of periodic reports. Moreover, in contemporaneous communications with Commission staff regarding the delinquent reports, Smartag’s CEO never mentioned his inability to travel as impacting his ability to conduct company business. For example, in an email dated April 22, 2020, the CEO reported that the company’s “auditors and advisors are in the midst of preparing the reports and a new plan.” And in a letter dated May 4, 2020, the CEO stated that the company was actively working to “reconstruct the financial records” and “get the accounting squared away.” Lastly, and most tellingly, Smartag did not attempt to avail itself of the exemptive relief specifically tailored to address an issuer’s inability to meet filing deadlines due to circumstances related to the COVID-19 pandemic.

Nor do we find mitigating Smartag’s other explanations for its delinquencies. In May 2020, Smartag attributed the delay to “financial constraints” resulting from the pandemic and a fee dispute with its “long standing attorney.” And in November 2020, Smartag blamed “lack of cooperation with the previous financial advisor,” which “forced [Smartag] to engage a new firm” to prepare its financial information. But as we have previously explained, business difficulties like a “lack of staff” or “difficulties finding . . . legal and accounting professionals” do not excuse an issuer’s failure to file because such challenges are precisely the kind of material information that “would have been significant to both current and potential investors in

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<sup>24</sup> *Calais Res.*, 2012 WL 2499349, at \*4 (internal quotation marks omitted) (citing *Am. ’s Sports Voice, Inc.*, Exchange Act Release No. 55511, 2007 WL 858747, at \*3 (Mar. 22, 2007)).

<sup>25</sup> *Advanced Life Scis. Holdings*, 2017 WL 3214455, at \*3 n.15 (failing to comply with requirement to file “notifications of late filing on Form 12b-25 as to any of these reports . . . is also considered in assessing whether revocation is appropriate”); *accord Accredited Bus. Consolidators*, 2015 WL 5172970, at \*3 n.17; *Calais Res.*, 2012 WL 2499349, at \*4.

<sup>26</sup> *Talon Real Estate Holding Corp.*, Exchange Act Release No. 87614, 2019 WL 6324601, at \*4 (Nov. 25, 2019); *see also Gateway*, 2006 WL 1506286, at \*5 & n.28 (revoking respondent’s registration and finding “a high degree of culpability” because respondent “knew of its reporting obligations, yet failed to file a total of seven annual and quarterly reports”).

evaluating whether they wanted to buy, sell or hold [the issuer’s] securities.”<sup>27</sup> They accordingly confirm the seriousness of the delinquent filing violations.

As discussed above, a “recurrent failure to file periodic reports” is so serious that only a “strongly compelling showing” with respect to the other Gateway factors would be sufficient to avoid revocation.<sup>28</sup> As discussed below, Smartag has not made such a showing.

## **2. Smartag’s efforts to remedy past violations and ensure future compliance are insufficient to show that revocation is not appropriate.**

Smartag contends that it has “brought current” its deficiencies by updating its filings with Nevada’s Secretary of State and uploading financial information to the OTC Link website. According to Smartag, it has therefore “cured” the “lack of current information” that was the “main reason[]” for this proceeding. But these actions are irrelevant to this proceeding, which is premised on Smartag’s repeated failure to comply with the *Commission’s* periodic reporting requirements.<sup>29</sup> Smartag’s submissions under OTC Markets’ “Pink Basic” Disclosure Guidelines do not substitute for, or themselves constitute, compliance with the Commission’s wholly distinct disclosure framework under the Exchange Act.<sup>30</sup> In any case, the company is not “current” with respect to OTC Markets’ Pink Basic Disclosure Guidelines, as its most recent OTC Markets submission is a quarterly report for the period ended March 31, 2021.

Smartag’s continuing failure to file its outstanding, delinquent reports illustrates the inadequacy of its efforts to remedy its past violations and undermines the credibility of its assurances against future violations. Moreover, Smartag claimed in May 2020 that it would engage a new legal and accounting team to “move forward” with preparing the delinquent reports, but more than two years have passed since then and Smartag has yet to file a single delinquent report with the Commission. In short, Smartag “cannot credibly identify when it will

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<sup>27</sup> *Advanced Life Scis. Holdings*, 2017 WL 3214455, at \*3; *China-Biotics*, 2013 WL 5883342, at \*11 (finding that it is “especially serious” for an issuer to fail to make periodic reports during periods that coincide with a number of material developments).

<sup>28</sup> *Accredited Bus. Consolidators*, 2015 WL 5172970, at \*3; *accord United Dev. Funding III*, 2020 WL 4720528, at \*4; *see also supra* note 17 and accompanying text.

<sup>29</sup> *See Smartag Int’l*, 2020 WL 5592742, at \*1 (instituting proceedings based on allegation that Smartag was “delinquent in its periodic filings with the *Commission*”) (emphasis added).

<sup>30</sup> The “Pink Basic” Disclosure Guidelines are intended to make available only the basic information an issuer would provide a broker-dealer that sought to initiate or maintain a public quotation in the issuer’s securities. *See* OTC Markets Group, *Information for Pink Companies*, <https://www.otcmarkets.com/corporate-services/information-for-pink-companies> (last visited Jan. 11, 2023). On their face, the guidelines state that “they have not been reviewed by the U.S. Securities and Exchange Commission.” OTC Markets Group, *Alternative Reporting Standards: Pink Basic Disclosure Guidelines*, <https://www.otcmarkets.com/files/OTCPinkGuidelines.docx> (last visited Jan. 11, 2023).

become current on its reporting obligations,”<sup>31</sup> much less provide credible assurances that it would not fall behind again in the future. Smartag’s vague assurances and insufficient remedial steps fall short of the “strongly compelling showing” necessary to justify a sanction less than revocation in light of its serious and recurrent violations.<sup>32</sup>

\* \* \*

Smartag engaged in serious and recurrent violations of its reporting obligations and did so with a high degree of culpability. It has not filed any of the reports that were delinquent at the time of the OIP and has continued to miss additional required filings since. Smartag also has not established a genuine dispute of material fact as to whether its efforts to cure past violations—wholly unsuccessful—and its efforts to ensure future compliance and avoid future violations are sufficient to justify a sanction other than revocation. We therefore grant the Division’s motion for summary disposition and revoke the registration of all classes of the registered securities of Smartag International, Inc., as necessary and appropriate for the protection of investors.<sup>33</sup>

An appropriate order will issue.<sup>34</sup>

By the Commission (Chair GENSLER and Commissioners PEIRCE, CRENSHAW, UYEDA and LIZÁRRAGA).

Vanessa A. Countryman  
Secretary

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<sup>31</sup> *Impax Labs.*, 2008 WL 2167956, at \*11; *see also United Dev. Funding III*, 2020 WL 4720528, at \*6 (granting summary disposition where respondent had hired a new auditor but could not identify when it would file its delinquent reports).

<sup>32</sup> *See Absolute Potential*, 2014 WL 1338256, at \*5 & n.35 (finding insufficient company’s “vague representations” that it would take “all necessary steps to ensure ongoing compliance” and had established “regular and reliable relationships with new accountants and auditors”).

<sup>33</sup> If, after revocation, Smartag is able to meet the relevant requirements, it may file a Form 10 to re-register its securities under Exchange Act Section 12(g), 15 U.S.C. § 78l(g). *See Talon*, 2019 WL 6324601, at \*5 n.27.

<sup>34</sup> We have considered all of the parties’ contentions. We have rejected or sustained them to the extent that they are inconsistent or in accord with the views expressed in this opinion.



**EXHIBIT 1****Smartag International, Inc.  
Admin. Proc. File No. 3-20007****Summary of Smartag's Delinquent Filings Before Issuance of OIP**

No.	Report	Period Ending	Due Date For Filing Report <sup>35</sup>	Delinquency Corrected	
				Date	How Late
01	10-Q	12/31/2018	02/14/2019 <sup>36</sup>	Still delinquent	
02	10-Q	03/31/2019	05/15/2019	Still delinquent	
03	10-Q	06/30/2019	08/14/2019	Still delinquent	
04	10-K	09/30/2019	12/30/2019	Still delinquent	
05	10-Q	12/31/2019	02/14/2020	Still delinquent	
06	10-Q	03/31/2020	05/15/2020	Still delinquent	
07	10-Q	06/30/2020	08/14/2020	Still delinquent	

<sup>35</sup> Pursuant to Exchange Act Rule 13a-1 and General Instruction A.2 to Form 10-K, non-accelerated filers such as Smartag are required to file annual reports with the Commission no later than ninety calendar days after the end of the fiscal year covered by the report. 17 C.F.R. §§ 240.13a-1, 249.310(b)(3); Form 10-K, <https://www.sec.gov/files/form10-k.pdf>. An annual report is required “for each fiscal year after the last full fiscal year for which financial statements were filed in [the issuer’s] registration statement.” 17 C.F.R. § 240.13a-1. Pursuant to Exchange Act Rule 13a-13 and General Instruction A.1 to Form 10-Q, non-accelerated filers are required to file quarterly reports with the Commission no later than forty-five calendar days after the end of the period covered by the report. 17 C.F.R. §§ 240.13a-13, 249.308a(a)(2); Form 10-Q, <https://www.sec.gov/files/form10-q.pdf>.

<sup>36</sup> Smartag filed a Form 12b-25 for this report, indicating that it would file the report within five days of the due date. But Smartag did not do so. Cf. 17 C.F.R. § 240.12b-25(b) (providing that a quarterly report is deemed timely filed if the registrant files a compliant Form 12b-25, indicates that it will file the report within five days of the due date, and files it by then).

**Summary of Smartag's Delinquent Filings After Issuance of OIP**

No.	Report	Period Ending	Due Date For Filing Report	Delinquency Corrected	
				Date	How Late
01	10-K	09/30/2020	12/29/2020	Still delinquent	
02	10-Q	12/31/2020	02/16/2021	Still delinquent	
03	10-Q	03/31/2021	05/17/2021	Still delinquent	
04	10-Q	06/30/2021	08/16/2021	Still delinquent	
05	10-K	09/30/2021	12/29/2021	Still delinquent	
06	10-Q	12/31/2021	02/14/2022	Still delinquent	
07	10-Q	03/31/2022	05/16/2022	Still delinquent	
08	10-Q	06/30/2022	08/15/2022	Still delinquent	
09	10-K	09/30/2022	12/29/2022	Still delinquent	

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 96755 / January 26, 2023

Admin. Proc. File No. 3-20007

In the Matter of  
SMARTAG INTERNATIONAL, INC.

ORDER IMPOSING REMEDIAL SANCTIONS

On the basis of the Commission's opinion issued this day, it is

ORDERED that the registration of all classes of the registered securities of Smartag International, Inc., under Section 12(g) of the Securities Exchange Act of 1934 is hereby revoked pursuant to Exchange Act Section 12(j).

The revocation is effective as of January 27, 2023.

By the Commission.

Vanessa A. Countryman  
Secretary