

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
October 17, 2008

In the Matter of

e-Smart Technologies, Inc.

File No. 500-1

ORDER OF SUSPENSION OF TRADING

It appears to the Securities and Exchange Commission that the public interest and the protection of investors require a suspension of trading in the securities of e-Smart Technologies, Inc. (“e-Smart,” trading symbol ESMT). Questions have arisen concerning the accuracy and adequacy of publicly-available information about the company, particularly concerning: (1) e-Smart’s statements concerning a large supply contract for 20 million units of its product, contained in a February 26, 2008 press release, a March 13, 2008 Current Report on Form 8-K and a May 15, 2008 news article, all of which are available on e-Smart’s website; and (2) e-Smart’s failure to make required periodic filings with the Commission of information required pursuant to the Securities Exchange Act of 1934 for any period since the period ending September 30, 2007. Questions have also arisen concerning a possible distribution of e-Smart’s common stock without registration under the Securities Act of 1933.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period of 9:30 a.m. EDT on October 17, 2008 through 12:59 p.m. EDT on October 30, 2008.

By the Commission.

Florence E. Harmon
Acting Secretary