

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 77012 / February 2, 2016

Admin. Proc. File No. 3-16940

In the Matter of

CODESMART HOLDINGS, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by CodeSmart Holdings, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to CodeSmart Holdings, Inc.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of CodeSmart Holdings, Inc., is hereby revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

¹ 17 C.F.R. § 201.360(d).

² *CodeSmart Holdings, Inc.*, Initial Decision Release No. 928 (Dec. 15, 2015), 113 SEC Docket 01, 2015 WL 8882025. The stock symbol and Central Index Key number are: ITEN and 1543098 CodeSmart Holdings, Inc.