

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3356/November 30, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16940

In the Matter of

CODESMART HOLDINGS, INC.

ORDER TO SHOW CAUSE

On November 4, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings. A prehearing conference is scheduled for December 28, 2015.

Respondent has not filed an Answer, which was due by November 25, 2015. *See CodeSmart Holdings, Inc.*, Admin. Proc. Rulings Release No. 3338, 2015 SEC LEXIS 4817 (Nov. 23, 2015).

Accordingly, it is ORDERED that Respondent shall SHOW CAUSE by December 10, 2015, why the registration of its securities should not be revoked by default due to its failure to file an Answer or otherwise defend this proceeding. If Respondent fails to respond to this Order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 2; 17 C.F.R. §§ 201.155(a)(2), .220(f).

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Cameron Elliot  
Administrative Law Judge