FILE



August 17, 2021 Via on-line

MARK LAMMERT CPA PA

The Public Utilities Commission of Ohio Business Resources - Fiscal Division 180 E Broad Street Columbus, OH 43215

RE: Smart Communication Holding, Inc. – PUCO ID#90-6436 CASE NO. 21-01-AU-RPT - Annual Report - 2020 CASE NO. 21-03-TP-RPT - TRS Relay - 2020

To Whom This May Concern,

I am respectfully requesting the Business Resources - Fiscal Division inlock the records in the PUCO Community for the 202 filing of the Annual Report & TRS for Smart Communication Holding (PUCO ID 90-6436).

Smart Communication Holding started with Compliance Solutions on April 1, 2021 and at that time we were told that their registration was still pending. As we are seeing that is not the case. We are in the compliance business and with that being said due to their last preparers negligence we (CSI) are set to bring Smart Communication Holding into compliance in OH, therefore we are requesting that you open the PUO Community so that we may filing the missing returns.

I am the contact person as well as Kathy Yakel for the company.

Mark Lammert, CPA c/o Compliance Solutions, Inc. 242 Rangeline Road Longwood, FL 32750 Phone - 407-794--3500 Fax - 407-260-1033 e-mail - regulatory@csilongwood.com

If you have any questions or concerns please feel free to contact us at 407-794-3492.

Mark Lammert, CPA

Attorney-in-Fact for Smart Communication Holding, Inc.

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