

E-SMART TECHNOLOGIES INC  
Form 8-K  
November 26, 2008

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report: November 26, 2008 (Date of earliest event reported: October 30, 2008)**

**E-SMART TECHNOLOGIES, INC.**

(Exact Name of Registrant as Specified in Charter)

**Nevada**  
(State or other jurisdiction

**000-30717**  
(Commission File Number)

**88-0409261**  
(IRS Employer

of incorporation)

**526 West 26<sup>th</sup> Street, Suite 710, New York, New York, 10001**

Identification No.)

(Address of principal executive offices) (Zip Code)

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(212) 727-3790

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4 (c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events**

On October 30, 2008, certain individuals alleged to be creditors of the Company filed a petition for Involuntary Bankruptcy in the U.S. Bankruptcy Court, Southern District of New York ( Bankruptcy Court ) requesting relief from the Bankruptcy Court under Chapter 7 of the U.S. Bankruptcy Code.

The Company has retained counsel to oppose the filing. On November 26, 2008 a Motion to Dismiss was filed. The Company intends to vigorously oppose the petition and move for dismissal of the filing on the grounds that the subject petition failed to state facts sufficient to invoke an involuntary bankruptcy and was not filed by the required number of petitioning creditors with debts not subject to bona fide dispute, and if successful, will seek appropriate compensation as permitted under Bankruptcy law. There is no assurance that the Company will be successful in this action.

**Item 9.01 Financial Statements and Exhibits**

**(d) Exhibits**

No.	Description
99.1	Petition for Involuntary Bankruptcy.
99.2	e-Smart Technologies, Inc s Motion to Dismiss.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

E-SMART TECHNOLOGIES, INC.

Date: November 26, 2008

By: /s/ Mary Grace  
Mary Grace, President  
Chief Financial Officer

Exhibit Index

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