

**SOHM INC.**

**QUARTERLY REPORT**

**FOR THE QUARTER ENDED**

**June 30, 2010**

**SOHM INC.**  
**QUARTERLY REPORT**  
**FOR THE QUARTER ENDED**  
**FOR THE QUARTER ENDED June 30, 2010**

**Item 1: Exact name of the issuer and the address of its principal executive offices.**

**Name of the Isser:** SOHM, Inc.

**Principal Executive offices:** 6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA

Telephone: (714) 522-6700  
Facsimile: (714) 523-4329  
Web site: [www.sohm.com](http://www.sohm.com)

**Investor Relations's Officer:** N/A

**Investor Relations's Office:** SOHM Inc.  
6920 Knott Ave Suite A-C  
Buena Park, CA 90621

**Investor Relations's Telephone:** 714-522-6700  
**Investor Relations's Fax:** 714-523-4329  
**Investor Relations's Email:** [IR@sohm.com](mailto:IR@sohm.com)

**Item 2 Shares outstanding.**

The following table sets forth information concerning the equity securities of SOHM, Inc. as of June 30, 2010:

SECURITIES AUTHORIZED AND OUTSTANDING Class	As of	Number of Shares Authorized	Number of Shares Outstanding	Freely Tradable Shares (public float)	Total Number of Beneficial Shareholders (1)	Total Number of Shareholders of Record
Common	March 31, 2010	1,000,000,000	271,343,626	24,532,019	559	559

**SOHM, INC.**  
**QUARTERLY REPORT**  
**FOR THE QUARTER ENDED June 30, 2010**  
**BALANCE SHEET**  
**As of June 30, 2010 and December 31, 2009**

LIABILITIES AND STOCKHOLDERS' EQUITY		
	As of June 30 2010	As of December 31 2009
CURRENT LIABILITIES		
Payables	44,762	-
Loan Payable and other current liabilities	420,294	
Accrued Payroll liabilities	58,705	58,211
Total Current Liabilities	523,761	58,211
LONG TERM NOTES PAYABLE		
	28,885	538,400
	-	-
Total Liabilities	552,646	596,611
STOCKHOLDERS' EQUITY		
Common Stock, authorized 1,000,000,000 shares of stock, 271,343,626 issued and outstanding at June 30, 2010 and 237,125,016 issued and outstanding at December 31, 2009 par value \$0.001 per share	1,575,982	890,972
Additional Paid in Capital	-	-
Subscribed Shares	-	-
Retained Earnings (Loss)	(1,715,500)	(1,103,122)
Total Stockholders' Equity	(139,518)	(212,150)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		
	413,128	384,461

**SOHM, INC.**  
**BALANCE SHEET**  
**as of June 30, 2010 and December 31, 2009**  
**(Unaudited)**

ASSETS

	As of 2 <sup>nd</sup> Qtr June 30 2010	As of December 31 2009
<b>CURRENT ASSETS</b>		
Cash	25,579	111,012
Trade Receivables	279,989	248,199
Loans and Advances	208	-
Inventory	30,236	-
	<hr/>	<hr/>
Total Current Assets	336,012	359,211
	<hr/>	<hr/>
EQUIPMENT, net	38,377	14,225
	<hr/>	<hr/>
<b>OTHER ASSETS</b>		
Subscribed Shares Note	-	
Prepaid Expenses	-	1,448
	<hr/>	<hr/>
Total Other Assets	38,739	9,577
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	413,128	384,461
	<hr/> <hr/>	<hr/> <hr/>

**SOHM, INC.**  
**STATEMENT OF OPERATIONS / Income Statement**  
**as of June 30, 2010 and December 31, 2009**  
**(Unaudited)**

	2 <sup>nd</sup> Quarter	Year	For the year
		To	Ended
	April 1, 2010 to	Date	December 31,
	June 30, 2010	June 30, 2010	2009
<b>INCOME</b>			
Revenue	339,545	539,869	194,904
Total Revenue	339,545	200,324	194,904
<b>COST OF SALES</b>			
Cost of Goods Sold	230,261	360.960	37,481
Total Cost of Sales	230,261	360.960	37,481
Gross Profit	109,284	178,909	157,423
<b>EXPENSES</b>			
Sales and Marketing	40352	40,352	113,070
General and Administrative	72,763	679,026	610,300
Research and Development	-	-	-
Depreciation Expense	70	140	280
Interest Expense	-	-	1,005
Total Expense	113,185	737,518	724,655
Net Income before extraordinary Items	(3,901)	(558,609)	(567,232)
Extraordinary Items	-	-	-
Loss before Provision for Income Taxes	-		
Provision for Income Taxes	0	0	0

NET INCOME (LOSS)	<u>(3,901)</u>	<u>(558,609)</u>	<u>(567,232)</u>
Basic and Diluted Earnings			
Earnings (Loss) per Common Share	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
Basic and Diluted Weighted Average			
Number of Common Shares	<u>271,343,626</u>	<u>271,343,626</u>	<u>237,125,016</u>

**SOHM, INC.**  
**STATEMENT OF STOCKHOLDERS' EQUITY**  
**as of June 30, 2010 and December 31, 2009**  
**(Unaudited)**

	Common Shares	Stock Amount	Additional Paid in Capital	Stock Subscribed	Accumulated Deficit	Total Equity
Balance, December 31, 2004	-	-	4,200		(8,125)	(3,925)
Sales of Common Stock	260,000	260	12,740			13,000
Common Stock Issued for Conversion of LLC Interest	4,000,000	4,000	(4,200)			(200)
Common Stock Issued for Services Rendered	14,000,000	14,000	-			14,000
Deficit for year to date					(308,429)	(308,429)
Balance, December 31, 2005	18,260,000	18,260	12,740	0	(316,554)	(285,554)
Common Stock Issued for Special Interest	550,000	550	7,700			8,250
Common Stock Issued for Services Rendered	85,500,000	85,500	1,197,000			1,282,500
Common Stock Issued for Subscriber Shares Note	10,000,000			150,000		150,000
Deficit for year to date					(1,456,410)	(1,456,410)
Balance, December 31, 2006	114,310,000	104,310	1,217,440	150,000	(1,772,964)	(301,214)
Balance, December 31, 2007	114,310,000					
Balance, December 31, 2008	76,643,405					
Balance, March 31, 2009	79,693,405					
Balance June 30, 2009	88,048,405					
Balance September 30, 2009	122,361,405	380,512	0	0	(757,645)	(377,133)
Balance December 31, 2009	237,125,016	890,972	0	0	(1,103,122)	(212,150)
Balance March 31, 2010	265,736,126	1,540,055	0	0	(1,711,599)	(171,544)
Balance June 30, 2010	271,343,626	1,575,982	0	0	(1,715,500)	(139,518)

**SOHM, INC.**  
**STATEMENT OF CASH FLOWS**  
**as of June 30, 2010 and December 31, 2009**  
**(Unaudited)**

	For the 2nd Quarter Ended June 30, 2010	For the Year Ended December 31, 2009
Cash Flows from		
Operating Activities		
Net Income (Loss)	(558,609)	(567,232)
Adjustment to Retained Earnings	(103,549)	-
Accounts Receivable	(31,790)	(8,396)
Inventory	(30,236)	-
Loans and Advances	(208)	-
Other Assets	(29,162)	
Accounts Payable	44,762	(18,162)
Loans Payable	358,225	-
Accrued Payroll liabilities	494	(82,169)
Current Liabilities-others	62,069	-
Depreciation Expense	140	280
Amortization Expense		
	-	-
Stock Issued for services	-	-
Stock Issued for special interest		
Stock issued for capital	-	
Net Cash Provided by Operations	(287,864)	(658,887)
Cash Flows Used		
in Investing Activities		
Fixed Asset Purchase (Sale)	( 24,222)	-
Other Assets	-	-
Net Cash Used for Investing	( 24,222)	-
Cash Flows from Financing		
Notes Payable	(509,515)	(15,000)



Sales of Stock	685,010	778,456
Capital Contributions	-	-
Subscribed Shares Note	-	-
Special Interest	-	-
	<hr/>	<hr/>
Cash Flows from Financing	175,495	763,456
	<hr/>	<hr/>
Net Increase (Decrease) in Cash	(136,591)	104,569
Cash, Beginning of Period	111,012	6,443
	<hr/>	<hr/>
Cash, End of Period	25,579	111,012
	<hr/>	<hr/>

The accompanying notes are an integral part of these statements

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Schedule of Federal Taxes Paid

Twelve Months Ended December 31, 2008

None

Twelve Months Ended December 31, 2009

None

Schedule of Interest Paid

Twelve Months Ended December 31, 2009

None

Three Months Ended March 31, 2010

None

Schedule of Significant Non-Cash Transactions

Twelve Months Ended December 31, 2009

None

## **SOHM, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2010 and December 31, 2009**

#### **NOTE 1.**

#### **OVERVIEW OF OPERATIONS AND ACCOUNTING POLICIES**

SOHM, Inc. is a generic pharmaceutical manufacturer that produces and markets generic drugs covering all major treatment categories. Global headquarters is located in North America with manufacturing sites in India. Generic pharmaceuticals are exported globally with a focus on distribution in emerging markets in Africa, Latin America, and Southeast Asia.

The Company's operations to date have included assembling its management, marketing and sales personnel, forming strategic relationships with vendors, securing financing and launching the initial purchases of tax lien certificates. The accompanying financial statements include financial data such as assets, liabilities, profit and loss etc. of Sohm India Pvt. Ltd. India (100% stocks of Sohm India Pvt. Ltd. Have been held by the Company)

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As reflected in the accompanying financial statements, the Company had negative cash flow from operations and incurred a net loss during the previous twenty-two months. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to achieve sufficient cash flow from operations or secure adequate future financing and be therefore unable to continue as a going concern.

In the opinion of management, the accompanying balance sheets and related statements of income, cash flows, and stockholders' equity include all adjustments necessary for their fair presentation in conformity with U.S. generally accepted accounting principles. Preparing financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. The information included in this Form 211-75c should be read in conjunction with Management's Discussion and Analysis and financial statements and notes thereto included. Certain reclassifications have been made for consistent presentation.

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#### **Revenue Recognition**

The Company generally recognizes revenue upon the accrual of interest earned on the tax lien certificates owned, as well as liquidating revenue from properties sold that the Company received through settlement of unredeemed tax lien certificates.

#### **Deferred Revenue**

The deferred revenue shown in the balance sheet is the interest earned but not collected.

#### **Product Research and Development**

### Advertising, Sales & marketing

Advertising, sales & marketing costs are expensed as incurred. Advertising, sales & marketing expense totaled \$113,070 for the year-ended December 31, 2009 and 2nd quarter expenses totaled \$40,352.

### Inventory

Inventory is stated at the lower of cost or net realizable value. The method used for inventory is first-in first out. Inventory consists of the following:

### Property, Equipment and Patents

Equipment is depreciated using the federal tax method over the estimated useful lives, which range from two to seven years.

Fixed assets consist of the following:

	06/30/10	12/31/09
Office Equipment	<u>40,083</u>	<u>15,861</u>
Total fixed assets	40,083	15,861
Less: Accumulated depreciation and Amortization	<u>(1,776)</u>	<u>(1,636)</u>
Net	<u>38,307</u>	<u>14,225</u>

### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### Earnings per Share

The basic earnings (loss) per share is calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity.

The Company has no potentially dilutive securities outstanding at the end of the statement periods. Therefore, the basic and diluted earnings (loss) per share are presented on the face of the statement of operations as the same number.

## Stock Based Compensation

The Company accounts for its stock based compensation based upon provisions in SFAS No. 123, Accounting for Stock-Based Compensation. In this statement stock based compensation is divided into two general categories, based upon who the stock receiver is, namely, employees/directors and non-employees/directors. The employees/directors category is further divided based upon the particular stock issuance plan, namely compensatory and non-compensatory. Each of these divisions treats the stock issuance for accounting purposes in a specific manner. The employee/directors non-compensatory securities are recorded when the stock is sold at the sales price. The compensatory stock may be recorded in one of two different methods. Compensation is calculated and recorded either at the securities' fair value or intrinsic value. The Company has selected to utilize the fair value method for valuing and recording options.

### Note 2. NOTES PAYABLE AND CAPITAL LEASE OBLIGATIONS:

Notes payable and capital lease obligations consist of the following:

There are long term notes payable and the long –term portion.

	2nd Qtr 06/30/2010	12/31/09
Total Long Term Notes	<u>338,400</u>	<u>538,400</u>

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### Note 3. STOCKHOLDERS' EQUITY

#### Authorized Capital Stock

The Company has total authorized capital of 1,000,000,000 shares consisting of 1,000,000,000 shares of common stock, \$.001 par value per share as of the date of the financial statements. Of the 1,000,000,000 shares authorized 237,125,016 shares were issued and outstanding as of December 31, 2009 and 271,343,626 shares were issued and outstanding on June 30, 2010.

#### Stock Based Compensation Paid for Services of Non Employees

SFAS 123 provides that stock compensation paid to non employees be recorded with a value which is based upon the fair value of the services rendered or the stock given, whichever is more reliable. The common stock paid to non-employees was valued at the value of the stock issued. Below is a schedule which shows the common stock issued and the value of the services rendered for each of the period.

Period Ended	Shares Issued	Value
June 30, 2010	0	\$0
December 31, 2009	0	\$0

#### Note 4. INCOME TAXES:

The Company provides for income taxes under Statement of Financial Accounting Standards No. 109, *Accounting for Income Taxes*. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Accordingly, a valuation allowance equal to the deferred tax asset has been recorded. The total deferred tax asset is \$159,432, which is calculated by multiplying the minimum federal corporate income tax rates by the respective NOL carryforwards, (15%). The total valuation allowance is a comparable \$159,432.

The provision for income taxes is comprised of the net change in deferred taxes less the valuation account plus the current taxes payable as shown in the chart below.

	06/30/2010	12/31/09
Net change in deferred taxes plus valuation	0	0
Current taxes payable	<u>0</u>	<u>0</u>
Provision for Income Taxes	<u>0</u>	<u>0</u>

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Below is a chart showing the federal net operating losses and the years in which they will expire.

Year	Amount	Expiration
2004	0	2024
2005	136,737	2025
2006	<u>173,910</u>	2026
2007	185,000	2027
2008	-	-
2009	567,232	2029
Total NOL	<u>1,062,879</u>	

#### Note 5. LEASES AND OTHER COMMITMENTS:

The following is a listing of the operating leases that the Company had as of the period end and the monthly charges associated with those leases. The office lease is a renewable lease with option to renew for the next two years starting on and ending each year on, for which a new option agreement to be signed 90 days in advance of expiration date, with a 5% increase or decrease based upon the fair market value determined by the increase or decrease in the prime rate. The office equipment is a fixed cost lease with staggered expiration dates two years from the date of agreement. The

lease terms provide for a one dollar buyout option at the end of the lease for which management intends on exercising, such as making the lease a capital lease. The Capital lease is depreciated over the useful life of years

	06/30/2010	12/31/09
Office rent	0	0
Office Equipment	0	0
Total Monthly	0	0

The monthly operating leases as of 06/30/10 projected into the future for five years shows the following commitments:

	Year 1	Year 2	Year 3	Year 4	Year 5
Office Equipment	0	0	0	0	0
Real Estate	0	0	0	0	0
Total Yearly Leases	0	0	0	0	0

#### Note 6: GOING CONCERN

Listed below are some of the challenges which the Company is facing, and why these raise a question as to the Company's ability to continue as a going concern. Afterward, the explanation of the going concern problems, management's plans to turn the Company around are described.

#### Company's Challenges

The Company has survived only by raising funds. The Company must continue to raise funds in the near future to survive. Management has been successful in the past in raising these funds. There is no assurance that management can continue to find investors to cover the losses generated.

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#### Note 7. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Below is a listing of the most recent accounting standards SFAS 142-144 and their effect on the Company.

#### SFAS 146 Accounting for Costs Associated with Exit or Disposal Activities

This statement requires companies to recognize costs associated with exit or disposal activities, other than SFAS 143 costs, when they are incurred rather than at the date of a commitment to an exit or disposal plan. Examples of these costs are lease termination costs, employee severance costs associated with restructuring, discontinued operation, plant closing, or other exit or disposal activity. This statement is effective after December 15, 2002.

#### SFAS 147 Acquisitions of Certain Financial Institutions – an amendment of FASB Statement No. 72 and 144 and FASB Interpretation No. 9

This statement makes the acquisition of financial institutions come under the statements 141 and 142 instead of statement 72, 144 and FASB Interpretation No. 9. This statement is applicable for acquisition on or after October 1, 2002.

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#### SFAS 148 Accounting for Stock-Based Compensation

This Statement amends FASB Statement No. 123, Accounting for Stock-Based Compensation, to provide alternative methods of transition for a voluntary change to the fair value based method of accounting for stock-based employee compensation. In addition, this Statement amends the disclosure requirements of Statement 123 to require prominent disclosures in both annual and interim financial statements about the method of accounting for stock-based employee compensation and the effect of the method used on reported results.

The adoption of these new Statements is not expected to have a material effect on the Company's financial position, results or operations, or cash flows.

#### Note 8. SEGMENT INFORMATION

Segment information is presented in accordance with SFAS 131, Disclosures about Segments of an Enterprise and Related Information. This standard is based on a management approach, which requires segmentation based upon the Company's internal organization and disclosure of revenue based upon internal accounting methods. Currently management divides revenue into two categories, earnings relative to tax lien certificates and real estate owned. To date, tax lien certificate earnings were \$2,316 and real estate owned earnings were \$0.

#### Note 9. COMPLIANCE WITH SARBANES-OXLEY ACT OF 2002

It is the intention of the Company's management to have its Board of Directors structured to comply with the Sarbanes-Oxley Act of 2002. The Company intends to attempt to attract potential independent directors to its board and to ask its shareholders to elect these potential directors at its next annual meeting. However, at this time, the Company's board of directors consists of four directors, all of which are insiders. At this time no directors are considered independent under the definitions of the Sarbanes-Oxley Act of 2002.

It should be noted that the Company may experience difficulties attracting independent directors because, at this time, it does not have Directors and Officers Liability Insurance in place.

In addition, the Company currently does not have in place an Audit Committee of the Board of Directors and therefore this committee does not currently comply with the Sarbanes-Oxley Act of 2002. The Sarbanes-Oxley Act of 2002 requires that the Audit Committee consist of three independent directors. Because the Board of Directors, as currently structured, does not have three independent directors, it is not feasible to structure the Audit Committee in compliance with the Sarbanes-Oxley Act of 2002. It is the intent of the Management of the Company to comply with the Sarbanes-Oxley Act of 2002 as it pertains to an Audit Committee as soon as it is practicable and independent directors can be attracted to the board. The due date set forth by the Securities and Exchange Commission for compliance was May 2004.

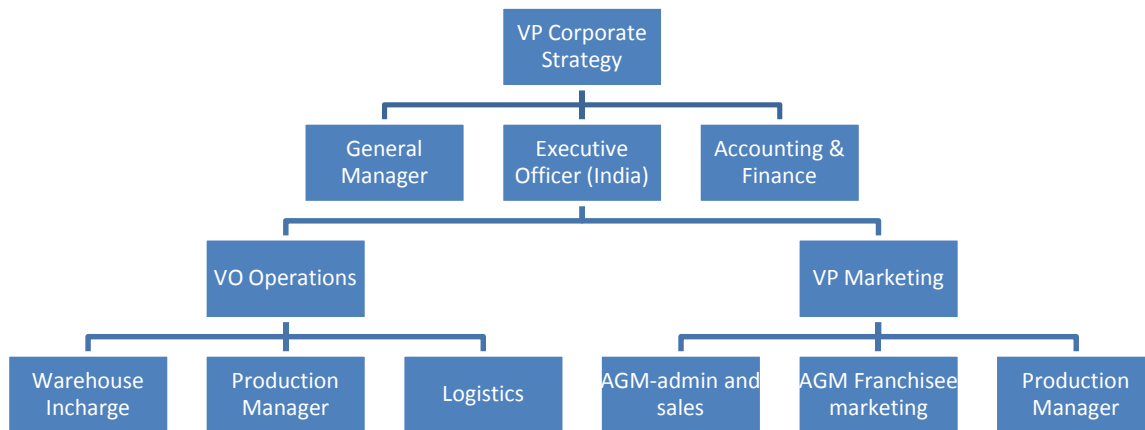
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## Item 4 Management's discussion and analysis or plan of operation.

### Mission and Organizational Structure:

Sohm, Inc. (SHMN) is a generic drug manufacturer that produces and markets generic drugs for all major treatment categories globally. The Company focuses on developing generic versions of brand-name products for which the patents are near expiration or expired. The Company competes on the basis of its low cost structure, aggressive growth, marketing strategy and focusing on underserved markets.

### Organization Structure



### Performance goals, Objectives and Results:

#### Non-Infringement and Early Introduction

Sohм actively reviews pharmaceutical patents and seeks opportunities to introduce its generic products where the patents have expired or are invalid. The Company intends to pursue its aggressive growth strategy through strategic alliances. These partnerships will help the Company acquire rights to pharmaceuticals, resolve patent barriers to entry while sharing development costs. The business strategy puts emphasis on non-infringement of established brand name pharmaceuticals coupled with speed of filing.

#### Low Cost Manufacturing Facility

The Company's manufacturing facility is located in Ahmedabad, India. The total available area is approximately 15,000 sq ft. and the current facility occupies approximately 10,500 sq ft. There is



additional space available for future growth. The manufacturing facility is compliant with Current Good Manufacturing Practice (CGMP)

Regulations: Division of Manufacturing and Product Quality and World Health Organization (WHO) regulations. The manufacturing facility is fully equipped and provides complete technical support for production activities. The location provides the Company with a low cost advantage, including lower development costs, low fixed asset costs, low clinical trial costs and low cost of workers.

### **Focus on Underserved Markets**

The Company intends to identify un-served or underserved niche markets to introduce its products. SHMN markets its products both directly and through partner alliance agreements. SHMN focuses on fast growing, underserved emerging markets in the Far East, Africa, newly added European Union states and Latin America. These regions lack basic pharmaceuticals and branded drugs are either very expensive or unavailable largely. The Company recently expanded its generic drug distribution to address emerging pharmaceutical markets in Indonesia, Thailand, the Philippines and Malaysia. The Company expects to expand its range of generic pharmaceuticals through intensive research and development. The generic drug development strategy of the Company is represented below.

### **Going Concerns**

The current economic environment may pose a challenge for the Company in raising funds for business. The economic recovery in the developed world remains sluggish with doubts about sustainability of recovery. The Company must continually have access to the capital markets to raise funds for operations. Lack of financing may hinder further growth and slow the implementation of the business plan.

The generic drugs market has significant upward growth potential. This has encouraged large and small players to tap into this opportunity. Increased competition may impact growth and margins negatively.

Pharmaceutical companies are using state and federal legislative and regulatory means to delay generic competition. If pharmaceutical companies succeed in limiting the use of generics, it would diminish SHMN's business prospects. We believe generic drugs will gain popularity as they are cost effective with the same physiological effectiveness.

### **Item 5 Legal proceedings.**

NONE

### **Item 6 Defaults upon senior securities.**

NONE

### **Item 7 Other information.**

NONE

## **Item 8 Exhibits.**

A - A complete copy of the Articles of incorporation is attached to this disclosure at annexure A

B - A complete copy of the issuer's by laws is attached to this disclosure at annexure B

## **Item 9 Certifications.**

I, Swati Shah, certify that:

1. I have reviewed this annual disclosure statement of Sohm, Inc., (SHMN);
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

**Signed this 16<sup>th</sup> Day of August 2010**

**President  
SOHM, INC.**



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By: Swati Shah  
President and CEO

# Annexure A

## ARTICLES OF INCORPORATION OF SOHM, INC.

KNOW ALL MEN BY THESE PRESENTS: That the undersigned incorporator being a natural person of the age of twenty-one years or more and desiring to form a body corporate under the laws of the State of Nevada does hereby sign, verify and deliver in duplicate to the Secretary of State of the State of Nevada, these Articles of Incorporation:

### ARTICLE I NAME

The name of the Corporation shall be: SOHM, Inc.

### ARTICLE II PERIOD OF DURATION

The Corporation shall exist in perpetuity, from and after the date of filing these Articles of Incorporation with the Secretary of State of the State of Nevada unless dissolved according to law.

### ARTICLE III PURPOSES AND POWERS

1. Purposes. Except as restricted by these Articles of Incorporation, the Corporation is organized for the purpose of transacting all lawful business for which corporations may be incorporated pursuant to the Nevada Business Corporation Act.

2. General Powers. Except as restricted by these Articles of Incorporation, the Corporation shall have and may exercise all powers and rights which a corporation may exercise legally pursuant to the Nevada Business Corporation Act.

3. Issuance of Shares. The board of directors of the Corporation may divide and issue any class of stock of the Corporation in series pursuant to a resolution properly filed with the Secretary of State of the State of Nevada.

### ARTICLE IV CAPITAL STOCK

The aggregate number of shares which this Corporation shall have authority to issue is: One Billion (1,000,000,000) shares of \$.0001 par value each, which shares shall be designated "Common Stock". The Board of Directors is hereby vested with authority to fix by resolution or resolutions the designations and the powers, preferences and relative, participating, optional or other special rights, and qualifications, limitations or restrictions thereof, including without limitation the dividend rate, conversion or exchange rights, redemption price and liquidation preference, of any series of shares of Preferred Stock, and to fix the number of shares constituting any such series, and to increase or decrease the number of shares of any such series (but not below the number of shares thereof then outstanding). In case the number of shares of any such series shall be so decreased, the shares constituting such decrease shall resume the status which they had prior to the adoption of the resolution or resolutions originally fixing the number of shares of such series. All shares of any one series shall be alike in every particular except as otherwise provided by these Articles of Incorporation or the Nevada Business Corporation Act.

No holder of any shares of the Corporation, whether now or hereafter authorized, shall have any preemptive or preferential right to acquire any shares or securities of the Corporation, including shares or securities held in the treasury of the Corporation.

### ARTICLE V CUMULATIVE VOTING

Each outstanding share of Common Stock shall be entitled to one vote and each fractional share of Common Stock shall be entitled to a corresponding fractional vote on each matter submitted to a vote of shareholders. A majority of the shares of Common Stock entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. Except as otherwise provided by these Articles of Incorporation or the Nevada Business Corporation Act, if a quorum is present, the affirmative vote of a majority of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders. Cumulative voting shall not be allowed in the election of directors of this Corporation.

#### ARTICLE VI TRANSACTIONS WITH INTERESTED DIRECTORS OR OFFICERS

No contract or other transaction between the Corporation and one or more of its directors or officers, or between the Corporation and any corporation, firm or association in which one or more of its directors or officers are directors or officers or are financially interested, shall be either void or voidable solely because of such relationship or interest or solely because such director or officer is present at the meeting of the board of directors or a committee thereof which authorizes, approves, or ratifies such contract or transaction or solely because their votes are counted for such purpose, if:

(a) The fact of such relationship or interest is disclosed or known to the board of directors or committee and noted in the minutes, and the board or committee authorizes, approves, or ratifies the contract or transaction in good faith by a vote or consent sufficient for the purpose without counting the votes or consents of such interested director.

(b) The fact of such relationship or interest is disclosed or known to the shareholders entitled to vote and they authorize, approve, or ratify such contract or transaction in good faith by majority vote or written consent. The votes of the common or interested directors or officers must be counted in any such vote of stockholders; or

(c) The fact of such relationship or interest is not disclosed or known to the director or officer at the time the transaction is brought before the board of directors of the corporation for action; or

(d) The contract or transaction is fair and reasonable as to the Corporation at the time it is authorized or approved.

Common or interested directors may be counted in determining the presence of a quorum at a meeting of the board of directors or a committee thereof which authorizes, approves, or ratifies such contract or transaction, and if the votes of the common or interested directors are not counted at the meeting, then a majority of the disinterested directors may authorize, approve or ratify the contract or transaction.

#### ARTICLE VII INDEMNIFICATION

The Corporation is authorized to provide indemnification of its directors, officers, employees and agents; whether by bylaw, agreement, vote of shareholders or disinterested directors or otherwise, in excess of the indemnification expressly permitted by Section 78.751 of the Nevada Business Corporation Act for breach of duty to the Corporation and its shareholders, subject only to the applicable limits upon such indemnification as set forth in the Nevada Business Corporation Act. Any repeal or modification of this Article VII or Article XI shall not adversely affect any right or protection of a director or officer of the Corporation existing at the time of such repeal or modification.

#### ARTICLE VIII ADOPTION AND AMENDMENT OF BYLAWS

The initial Bylaws of the Corporation shall be adopted by its board of directors. Subject to repeal or change by action of the shareholders, the power to alter, amend or repeal the Bylaws or adopt new Bylaws shall be vested in the board of directors. The

Bylaws may contain any provisions for the regulation and management of the affairs of the Corporation not inconsistent with law or these Articles of Incorporation.

ARTICLE IX  
RESIDENT AGENT

The name of the Corporation's resident agent and the street address in Reno, Nevada for such resident agent where process may be served are Incorp Services Inc., 375 N. Stephanie Street Suite 1411, Henderson, Nevada 89104.

The resident agent may be changed in the manner permitted by law.

ARTICLE X  
INITIAL BOARD OF DIRECTORS

The number of directors of the Corporation shall be fixed by the Bylaws of the Corporation, and the number of directors of the Corporation may be changed from time to time by consent of the Corporation's directors. The initial board of directors of the Corporation shall consist of two (2) directors. The names and addresses of the persons who shall serve as directors until the first annual meeting of shareholders and until their successors are elected and shall qualify are:

Shailesh Shah  
7889 Garden Park St  
Chino, CA 91708

Swati Shah  
7889 Garden Park Street  
Chino, CA 91708

ARTICLE XI  
LIMITATION OF LIABILITY OF  
DIRECTORS AND OFFICERS TO CORPORATION AND SHAREHOLDERS

No director or officer shall be liable to the Corporation or any shareholder for damages for breach of fiduciary duty as a director or officer, except for any matter in respect of which such director or officer (a) shall be liable under Section 78.300 of the Nevada Business Corporation Act or any amendment thereto or successor provision thereto; or (b) shall have acted or failed to act in a manner involving intentional misconduct, fraud or a knowing violation of law. Neither the amendment nor repeal of this Article, nor the adoption of any provision in the Articles of Incorporation inconsistent with this Article, shall eliminate or reduce the effect of this Article in respect of any matter occurring prior to such amendment, repeal or adoption of an inconsistent provision. This Article shall apply to the full extent now permitted by Nevada law or as may be permitted in the future by changes or enactments in Nevada law, including without limitation Section 78.300 and/or the Nevada Business Corporation Act.

ARTICLE XII  
INCORPORATOR

The name and address of the incorporator are: Incorp Services Inc., 375 N. Stephanie Street Suite 1411, Henderson, Nevada 89104.

IN WITNESS WHEREOF, the above-named incorporator has signed these Articles of Incorporation this 6th day of July, 2005.

/s/ Incorp  
INCORP

## **Annexure B**

BYLAWS  
OF  
SOHM, INC.  
(A Nevada corporation)

### ARTICLE I - STOCKHOLDERS

1. Certificates Representing Stock. Every holder of stock in the corporation shall be entitled to have a certificate signed by, or in the name of, the corporation by the Chairman or Vice-Chairman of the Board of Directors, if any, or by the President or a Vice-President and by the Treasurer or an Assistant Treasurer or the Secretary or an Assistant Secretary of the corporation or by agents designated by the Board of Directors, certifying the number of shares owned by him in the corporation and setting forth any additional statements that may be required by the Nevada Business Corporation Act. If any such certificate is countersigned or otherwise authenticated by a transfer agent or transfer clerk or by a registrar other than the corporation, a facsimile of the signature of any such officers or agents designated by the Board may be printed or lithographed upon such certificate in lieu of the actual signatures. In case any officer or officers who shall have signed, or whose facsimile signature or signatures shall have been used on, any such certificate or certificates shall cease to be such

officer or officers of the corporation before such certificate or certificates shall have been delivered by the corporation, such certificate or certificates may nevertheless be adopted by the corporation and be issued and delivered as though the person or persons who signed such certificate or certificates, or whose facsimile signature or signatures shall have been used thereon, had not ceased to be such officer or officers of the corporation.

Whenever the corporation shall be authorized to issue more than one class of stock or more than one series of any class of stock, and whenever the corporation shall issue any shares of special stock, the certificates representing shares of any such class or series or of any such special stock shall set forth thereon the statements prescribed by the Nevada Business Corporation Act. Any restrictions on the transfer or registration of transfer of any shares of stock of any class or series shall be noted conspicuously on the certificate representing such shares.

The corporation may issue a new certificate of stock in place of any certificate theretofore issued by it, alleged to have been lost, stolen or destroyed and the Board of Directors may require the owner of any lost, stolen or destroyed certificate, or his legal representative, to give the corporation a bond sufficient to indemnify the corporation against any claim that may be made against it on account of the alleged loss, theft, or destruction of any such certificate or the issuance of any new certificate.

2. Fractional Share Interests. The corporation shall not be obliged to but may execute and deliver a certificate for or including a fraction of a share. In lieu of executing and delivering a certificate for a fraction of a share, the corporation may pay to any person otherwise entitled to become a holder of a fraction of a share an amount in cash specified for such purpose as the value thereof in the resolution of the Board of Directors, or other instrument pursuant to which such fractional share would otherwise be issued, or, if not specified therein, then as may be determined for such purpose by the Board of Directors of the issuing corporation; or may execute and deliver registered or bear scrip over the manual or facsimile signature of an officer of the corporation or of its agent for that purpose, exchangeable as therein provided for full share certificates, but such scrip shall not entitle the holder to any rights as a stockholder except as therein provided. Such scrip may provide that it shall become void unless the rights of the holders are exercised within a specified period and may contain any other provisions or conditions that the corporation shall deem advisable. Whenever any such scrip shall cease to be exchangeable for full share certificates, the shares that would otherwise have been issuable as therein provided shall be deemed to be treasury shares unless the scrip shall contain other provisions for their disposition.

3. Stock Transfers. Upon compliance with provisions restricting the transfer or registration of transfer of shares of stock, if any, transfers or registration of transfers of shares of stock of the corporation shall be made only on the stock ledger of the corporation by the registered holder thereof, or by his attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the corporation or with a transfer agent or a registrar, if any, and on surrender of the certificate or certificates for such shares of stock properly endorsed and the payment of all taxes, if any, due thereon.

4. Record Date for Stockholders. For the purpose of determining the stockholders entitled to notice of or to vote at any meeting of stockholders or any adjournment thereof, or to express consent to corporate action in writing without a meeting, or entitled to receive payment of any dividend or other distribution or the allotment of any rights, or entitled to exercise any rights in respect of any change, conversion or exchange of stock or for the purpose of any other lawful action, the directors may fix, in advance, a record date, which shall not be more than sixty days nor less than ten days before the date of such meeting, nor more than sixty days prior to any other action. If no record date is fixed, the record date for determining stockholders entitled to notice of or to vote at a meeting of stockholders shall be at the close of business on the day next preceding the date on which notice is given, or, if notice is waived, at the close of business on the day next preceding the date on which the meeting is held; the record date for determining stockholders entitled to express consent to corporate action in writing without a meeting, when no prior action by the Board of directors is necessary, shall be the day on which the first written consent is expressed; and the record date for determining stockholders for any other purpose shall be at the close of business on the day on which the Board of Directors adopts the

resolution relating thereto. A determination of stockholders of record entitled to notice of or to vote at any meeting of stockholders shall apply to any adjournment of the meeting; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

5. Meaning of Certain Terms. As used in these Bylaws in respect of the right to notice of a meeting of stockholders or a waiver thereof or to participate or vote thereat or to consent to dissent in writing in lieu of a meeting, as the case may be, the term "share" or "shares" or "share of stock" or "shares of stock" or "stockholder" or "stockholders" refers to an outstanding share or shares of stock and to a holder or holders of record of outstanding shares of stock when the corporation is authorized to issue only one class of shares of stock, and said reference is also intended to include any outstanding share or shares of stock and any holder or holders of record of outstanding shares of stock of any class upon which or upon whom the Articles of Incorporation confers such rights where there are two or more classes or series of shares of stock or upon which or upon whom the Nevada Business Corporation Act confers such rights notwithstanding that the Articles of Incorporation may provide for more than one class or series of shares of stock, one or more of which are limited or denied such rights thereunder; provided, however, that no such right shall vest in the event of an increase or a decrease in the authorized number of shares of stock of any class or series which is otherwise denied voting rights under the provisions of the Articles of Corporation.

#### 6. Stockholder Meetings.

Time. The annual meeting shall be held on the date and at the time fixed, from time to time, by the directors, provided, that the first annual meeting shall be held on a date within thirteen months after the organization of the corporation, and each successive annual meeting shall be held on a date within thirteen months after the date of the preceding annual meeting. A special meeting shall be held on the date and at the time fixed by the directors.

Place. Annual meetings and special meetings shall be held at such place, within or without the State of Nevada, as the directors may, from time to time, fix. Whenever the directors shall fail to fix such place, the meeting shall be held at the principal office of the corporation in the State of Nevada.

Call. Annual meetings and special meetings may be called by the directors or by any officer instructed by the directors to call the meeting.

Notice or Waiver of Notice. Notice of all meetings shall be in writing and signed by the President or a Vice-President, or the Secretary, or an Assistant Secretary, or by such other person or persons as the directors shall designate. Such notice shall state the purpose or purposes for which the meeting is called and the time when, and the place, where it is to be held. A copy of such notice shall be either delivered personally to, or shall be mailed postage prepaid, to each stockholder not less than ten or more than sixty days before such meeting. If mailed, it shall be directed to a stockholder at his address as it appears upon the records of the corporation. Any stockholder may waive notice of any meeting by a writing signed by him, or his duly authorized attorney, either before or after the meeting; and whenever notice of any kind is required to be given under the provisions of the Nevada Business Corporation Act, a waiver thereof in writing and duly signed whether before or after the time stated therein, shall be deemed equivalent thereto.

Conduct of Meeting. Meetings of the stockholders shall be presided over by one of the following officers in the order of seniority and if present and acting - the Chairman of the Board, if any, the Vice-Chairman of the Board, if any, the President, a Vice-President, or, if none of the foregoing is in office and present and acting, by a chairman to be chosen by the stockholders. The Secretary of the corporation, or in his absence, an Assistant Secretary, shall act as secretary of every meeting, but if neither the Secretary nor an Assistant Secretary is present the Chairman of the meeting shall appoint a secretary of the meeting.

Proxy Representation. Every stockholder may authorize another person or persons to act for him by proxy appointed by an instrument in writing in all matters in which a stockholder is entitled to participate, whether by voting or participating at a meeting, or expressing consent or dissent without a meeting. Every proxy must be executed by the stockholder or by his attorney-in-fact. No proxy shall be valid after



the expiration of six months from the date of its creation, unless coupled with an interest or unless the stockholder specifies in it therein the length of time for which it is to continue in force, which in no case shall exceed seven years from the date of its creation.

Inspectors. The directors, in advance of any meeting, may, but need not, appoint one or more inspectors of election to act at the meeting or any adjournment thereof. If an inspector or inspectors are not appointed, the person presiding at the meeting may, but need not, appoint one or more inspectors. In case any person who may be appointed as an inspector fails to appear or act, the vacancy may be filled by appointment made by the directors in advance of the meeting or at the meeting by the person presiding thereat. Each inspector, if any, before entering upon the discharge of his duties, shall take and sign an oath faithfully to execute the duties of inspector at such meeting with strict impartiality and according to the best of his ability. The inspectors, if any, shall determine the number of shares of stock outstanding and the voting power of each, the shares of stock represented at the meeting, the existence of a quorum, the validity and effect of proxies, and shall receive votes, ballots or consents, hear and determine all challenges and questions arising in connection with the right to vote, count and tabulate all votes, ballots or consents, determine the result, and do such acts as are proper to conduct the election or vote with fairness to all stockholders. On request of the person presiding at the meeting, the inspector or inspectors, if any, shall make a report in writing of any challenge, question or matter determined by him or them and execute a certificate of any fact found by him or them.

Quorum. The holders of a majority of the outstanding shares of stock or of the voting power, as the case may be, shall constitute a quorum at a meeting of stockholders for the transaction of any business unless the action to be taken at the meeting shall require a different proportion. The stockholders present may adjourn the meeting despite the absence of a quorum.

Voting. Each share of stock shall entitle the holder thereof to one vote. In the election of directors, a plurality of the votes cast shall elect. Any other action shall be authorized by a majority of the votes cast except where the Nevada Business Corporation Act, the Articles of Incorporation, or these Bylaws prescribe a different percentage of votes and/or a different exercise of voting power. In the election of directors, voting need not be by ballot; and, except as otherwise may be provided by the Nevada Business Corporation Act, voting by ballot shall not be required for any other action.

7. Stockholder Action without Meetings. Except as may otherwise be provided by the Nevada Business Corporation Act, any action required or permitted to be taken by the vote of stockholders at a meeting, may be taken without a meeting if authorized by the written consent of stockholders holding at least a majority of the voting power; provided that if a different proportion of voting power is required for such action at a meeting, then that proportion of written consents shall be required. In no instance where action is authorized by written consent need a meeting of stockholders be called or notice given. The written consent must be filed with the minutes of the proceedings of the stockholders. Any written consent shall be subject to the requirements of Section 78.320 of the Nevada Business Corporation Act and of any other applicable provision of law.

## ARTICLE II - DIRECTORS

1. Functions and Definition. The business and affairs of the corporation shall be managed by the Board of Directors of the corporation. The Board of Directors shall have authority to fix the compensation of the members thereof for services in any capacity. The use of the phrase "whole Board" herein refers to the total number of directors which the corporation would have if there were no vacancies.

2. Qualifications and Number. Each director must be at least 18 years of age. A director need not be a stockholder or a resident of the State of Nevada. The number of directors constituting the Board of Directors shall be determined and may be increased or decreased, to not less than one director, by resolution of the Board of Directors.

3. Election and Term. Directors may be elected in the manner prescribed by the provisions of Sections 78.320 through 78.335 of the Nevada Business Corporation Act. The first Board of Directors shall hold office until the first election of directors by stockholders and until their successors are elected and qualified or until their

earlier resignation or removal. Any director may resign at any time upon written notice to the corporation. Thereafter, directors who are elected at an election of directors by stockholders, and directors who are elected in the interim to fill vacancies and newly created directorships, shall hold office until the next election of directors by stockholders and until their successors are elected and qualified or until their earlier resignation or removal. In the interim between elections of directors by stockholders, newly created directorships and any vacancies in the Board of Directors, including any vacancies resulting from the removal of directors for cause or without cause by the stockholders and not filled by said stockholders, may be filled by the vote of a majority of the remaining directors then in office, although less than a quorum, or by the sole remaining director.

#### 4. Meetings.

Time. Meetings shall be held at such time as the Board shall fix, except that the first meeting of a newly elected Board shall be held as soon after its election as the director may conveniently assemble.

Place. Meetings shall be held at such place within or without the State of Nevada as shall be fixed by the Board.

Call. No call shall be required for regular meetings for which the time and place have been fixed. Special meetings may be called by or at the direction of the Chairman of the Board, if any, the Vice-Chairman of the board, if any, or the President, or of a majority of the directors in office.

Notice or Actual or Constructive Waiver. No notice shall be required for regular meetings for which the time and place have been fixed. Written, oral or any other mode of notice of the time and place shall be given for special meetings in sufficient time for the convenient assembly of the directors thereat. Notice if any need not be given to a director or to any member of a committee of directors who submits a written waiver of notice signed by him before or after the time stated therein.

Quorum and Action. A majority of the whole Board shall constitute a quorum except when a vacancy or vacancies prevents such majority, whereupon a majority of the directors in office shall constitute a quorum, provided, that such majority shall constitute at least one-third of the whole Board. A majority of the directors present, whether or not a quorum is present, may adjourn a meeting to another time and place. Except as the Articles of Incorporation or these Bylaws may otherwise provide, and except as otherwise provided by the Nevada Business Corporation Act, the act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board. The quorum and voting provisions herein stated shall not be construed as conflicting with any provisions of the Nevada Business Corporation Act and these Bylaws which govern a meeting of directors held to fill vacancies and newly created directorships in the Board or action of disinterested directors.

Members of the Board or of any committee which may be designated by the Board may participate in a meeting of the Board or of any such committee, as the case may be, by means of a conference telephone network or a similar communications method by which all persons participating in the meeting hear each other. Participation in a meeting by said means shall constitute presence in person at any such meeting. Each person participating in a meeting by such means shall sign the minutes thereof.

Chairman of the Meeting. The Chairman of the Board, if any, and if present and acting, shall preside at all meetings. Otherwise, the Vice-Chairman of the Board, if any and if present and acting, or the President, if present and acting, or any other director chosen by the Board, shall preside.

5. Removal of Directors. Any or all of the directors may be removed for cause or without cause by the holders of at least two thirds of the voting power of the outstanding stock of the corporation. One or more of the directors may be removed for cause by the Board of Directors.

6. Committees. Whenever its number consists of two or more, the Board of Directors may, by resolution passed by a majority of the whole Board, designate one or more committees, each committee to consist of one or more of the directors of the corporation and each committee to have such powers and duties as the Board shall determine. Any such committee, to the extent provided in the resolution or resolutions

of the Board, shall have and may exercise the powers and authority of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal or stamp of the corporation to be affixed to all papers on which the corporation desires to place a seal or stamp.

7. Written Action. Any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting if, before or after the action, a written consent thereto is signed by all the members of the Board or committee, as the case may be. The written consent must be filed with the minutes of proceedings of the Board or committee.

#### ARTICLE III - OFFICERS

1. Officers. The corporation shall have a President, a Secretary, a Treasurer, a Resident Agent, and, if deemed necessary, expedient or desirable by the Board of Directors, a Chairman of the Board, a Vice-Chairman of the Board, a Chief Executive Officer, an Executive Vice-President, one or more other Vice-Presidents, one or more Assistant Secretaries, one or more Assistant Treasurers, and such other officers, agents and factors with such titles as the resolution choosing them shall designate. Each of any such officers, agents and factors shall be chosen by the Board of Directors or chosen in the manner determined by the Board of Directors.

2. Qualifications. Except as may otherwise be provided in the resolution choosing him, no officer other than the Chairman of the Board, if any, and the Vice-Chairman of the Board, if any, need be a director.

Any two or more offices may be held by the same person, as the directors may determine.

3. Term of Office. Unless otherwise provided in the resolution choosing him, each officer, except the Resident Agent, shall be chosen for a term which shall continue until the meeting of the Board of Directors following the next annual meeting of stockholders and until his successor shall have been chosen and qualified. The Resident Agent shall serve until his or its successor shall have been chosen and qualified.

Any officer may be removed, with or without cause, by the Board of Directors or in the manner determined by the Board.

Any vacancy in any office may be filled by the Board of Directors or in the manner determined by the Board.

4. Duties and Authority. All officers of the corporation shall have such authority and perform such duties in the management and operation of the corporation as shall be prescribed in the resolution designating and choosing such officers and prescribing their authority and duties, and shall have such additional authority and duties as are incident to their office except to the extent that such resolutions or instruments may be inconsistent therewith.

#### ARTICLE IV - CORPORATE OPPORTUNITY

The officers, directors and other members of management of this Corporation shall be subject to the doctrine of "corporate opportunities" only insofar as it applies to business opportunities in which this Corporation has expressed an interest as determined from time to time by this Corporation's board of directors as evidenced by resolutions appearing in the Corporation's minutes. Once such areas of interest are delineated, all such business opportunities within such areas of interest which come to the attention of the officers, directors, and other members of management of this Corporation shall be disclosed promptly to this Corporation and made available to it. The Board of Directors may reject any business opportunity presented to it and thereafter any officer, director or other member of management may avail himself of such opportunity. Until such time as this Corporation, through its board of directors, has designated an area of interest, the officers, directors and other members of management of this Corporation shall be free to engage in such areas of interest on their own and this doctrine shall not limit the rights of any officer, director or other member of management of this Corporation to continue a business existing prior to the time that such area of interest is designated by the Corporation. This provision shall not be construed to release any employee of this Corporation (other than an

officer, director or member of management) from any duties which he may have to this Corporation.

#### ARTICLE V - PRINCIPAL AND REGISTERED OFFICES

Initially, the principal office and place of business of the corporation will be located in the State of California at 6920 Knott Avenue Suite A-C Buena Park, CA 90621. The Company's registered office in the State of Nevada is Incorp Services Inc., 375 N. Stephanie Street Suite 1411, Henderson, Nevada 89104.

Other offices and places of business may be established from time to time by resolution of the Board of Directors or as the business of the corporation may require.

The corporation shall maintain at said registered office a copy of its Articles of Incorporation, and all amendments thereto, and a copy of these Bylaws, and all amendments thereto, as certified by the Secretary of the corporation. The corporation shall also keep at said registered office a stock ledger or a duplicate stock ledger, revised annually, containing the names, alphabetically arranged, of all persons who are stockholders of the corporation, showing their places of residence, if known, and the number of shares held by them respectively or a statement setting out the name of the custodian of the stock ledger or duplicate stock ledger, and the present and complete post office address, including street and number, if any, where such stock ledger or duplicate stock ledger is maintained.

#### ARTICLE VI - CORPORATE SEAL OR STAMP

The Corporate seal or stamp shall be in such form as the Board of Directors may prescribe.

#### ARTICLE VII - FISCAL YEAR

The fiscal year of the corporation shall be January 1 through December 31 of each year.

#### ARTICLE VIII - CONTROL OVER BYLAWS

The power to amend, alter and repeal these Bylaws and to make new Bylaws shall be vested in the Board of Directors subject to the Bylaws, if any, adopted by the stockholders.

I HEREBY CERTIFY that the foregoing is a full, true and correct copy of the Bylaws of SOHM, Inc., a Nevada corporation, as in effect on the date hereof.

WITNESS my hand and the seal or stamp of the corporation.

Dated this 6th day of July, 2005.

/s/ Swati Shah  
President