

**ISSUER INFORMATION FILE PURSUANT TO SECURITIES AND EXCHANGE  
COMMISSION RULE 15c2-11**

**SOHM, Inc.**  
**6920 Knott Avenue, Suite A-C,**  
**Buena Park, CA 90621 USA**  
**Telephone: (714) 522-6700**  
**Fax: 714-523-4329**  
**[www.sohm.com](http://www.sohm.com)**

**December 31, 2009**

**(A Nevada Corporation)**

**TRADING SYMBOL: SHMN**

**CUSIP #: 83408P 108**

**TAX EIN NUMBER: 20-3161788**

**SHAREHOLDERS OF RECORD: 390**

Information provided pursuant to Rule 15c2-11 of the Securities and Exchange Act of 1934, as amended.

The information furnished herein has been prepared from the books and records of the issuer by its officers and directors in accordance with the Securities and Exchange Commission Rule 15c2-11 as amended, and is intended only as a securities dealer informational file and: No dealer, salesman or any other person has been authorized to give any information, or to make any representations, not contained herein in connection with the issuer. Such information or representations, if made, must not be relied upon as having been authorized by the issuer, and: Delivery of this information file does not at any time imply that the information contained herein is correct as of any time subsequent to the date first written above.

Information required to conform with the provisions of subparagraph (a) (4) of Rule 15c2-11 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

PART A      General Company Information

**Item I            SOHM, Inc. (the “Issuer” or the “Company”) formerly Alpine TLI Group, Inc.**

**Item II            6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA**

**Telephone: (714) 522-6700**

**Facsimile: (714) 523-4329**

**Web site: www.sohm.com**

Investor relations’s person’s name: N/A

Investor relation person tele #: N/A

Investor relation persons email: N/A

Investor relation person address: N/A

Investor relation person mailing address: N/A

**Item III            The Issuer was organized under the corporate laws of the State of Nevada on July 6, 2005. The Issuer operated as a California C Corporation from January, 1998, until it merged with Alpine TLI Group in August, 2008.**

Part B      Share Structure

**Item IV            COMMON STOCK, CLASS - A**

**TRADING SYMBOL: SHMN**

**CUSIP #: 83408P 108**

The issuer has only one (1) Class of equity authorized, which is 1,000,000,000 shares designated Common Stock as of December 31, 2009.

**Item V            Common Stock, Class A**

A.      \$0.0001 par value as of December 31, 2009

B      Common Stock A

1. Dividend rights, voting rights, and preemption rights

2. There is no preferred stock, so no rights exist for preferred dividend, voting, conversion and liquidation rights as well redemption or sinking fund provision
3. There are no other material rights of common stockholders
4. There is no reason that would delay, defer, or prevent a change in control of the issuer per the issuer's Articles of Incorporation or the issuer's by-laws.

**Item VI Common Stock A**

**A**

- i) As of the most recent fiscal year 12/31/09:
- ii) Authorized shares of Common Stock: 1,000,000,000
- iii) Shares outstanding: 237,125,016
- iv) Shares in the public float: 15,357,484
- v) Total number beneficial number of shareholders: 390
- vi) Total number of shareholders of record 390

Authorized shares of Common Stock: 1,000,000,000  
 Shares issued: 237,125,016  
 Shares in the public float: 15,357,484  
 Number of shareholders: 390

**B**

- i) As of the fiscal year (12/31/09):
- ii) Number of shares authorized: 1,000,000,000
- iii) Number of shares outstanding: 237,125,016
- iv) Freely tradable shares (public float): 15,357,484
- v) Total number of beneficial shareholders: 390
- vi) Total number of shareholders of record: 390

There have been no Offerings in the Past fiscal two years of 2007 and 2008.

As of the date hereof, December 31, 2009, there are **237,125,016** shares issued and outstanding with 237,125,016 shares in CEDE : 2,000,000 shares in Certificate Form aged two (2) years plus and considered Rule 144K: and 221,767,532 shares in Certificate Form considered to be restricted.

At this time there are 390 shareholders. As of this date there are now 1,000,000,000 common shares authorized at \$.0001.

## **PART C Business Information**

### **Item VII: Stock Transfer Agent”**

Holladay Stock Transfer, Inc.

2939 North 67th Place  
Scottsdale, Arizona 85251  
Telephone: 480-481-3940

Holladay Stock Transfer, Inc. is registered with the Securities and Exchange Commission, which is the appropriate regulatory authority of the transfer agent.

### **Item VIII The Nature of the Issuer’s Business**

#### **A Generic Pharmaceutical Manufacturer**

#### **Company Overview**

SOHM, Inc. (SHMN) is a pharmaceutical manufacturer that produces and markets generic drugs for all major treatment categories. In March, 2009, the Company obtained a direct manufacturing license under Current Good Manufacturing Practice (CGMP) and World Health Organization (WHO) regulations to produce generic pharmaceuticals. This authorization provides the Company with manufacturing capability for a wide variety of products. SOHM has private label license agreements with two companies to produce pharmaceuticals and surgical products.

The Company’s manufacturing facility, located in India, enables low production costs without compromising quality. SOHM develops, manufactures and markets generic pharmaceuticals in various dosage forms, including tablets and capsules, creams and topicals, ointments, liquids and injectables. At present, SHMN has global licenses to manufacture 30 products and approximately 300 generic drugs and product formulations for distribution.

SOHM markets and sells its generic drugs globally but focuses primarily on emerging markets in Africa, Latin America, Southeast Asia and the European Union. The Company’s global headquarters is located in North America and it has offices in China, India and the U.K.

#### **Generic Drug Manufacturing Expertise**

SOHM's proprietary processes and formulation capability allow it to develop generic formulations of brand name drugs that don't infringe on valid patents relating to the brand-name product. Demand for generic pharmaceuticals is increasing as a result of increasing awareness and acceptance of generics by consumers, physicians and pharmacists globally. In addition, government agencies and private managed care/ insurance programs encourage the substitution of generics for brand-name pharmaceuticals as a cost savings measure.

### **Infrastructure To Support Manufacturing and Export**

By consolidating its pharmaceutical assets in India, the Company has a generic drug manufacturing hub where it capitalizes on low prices, strong marketing and global recognition of India's emerging role as a leading drug manufacturing center. In October 2008, SOHM obtained pharmaceutical drug licenses that enable it to sell in Africa, Latin America and Southeast Asia. In February 2009, SHMN obtained a direct manufacturing license for generic pharmaceuticals. This license completes the needed infrastructure development for its India manufacturing hub.

1. Issuer is a Nevada Corporation;
2. The Issuer operated as a California C Corporation from January, 1998, until it merged with Alpine TLI Group in August, 2008. The Issuer's predecessor was organized under the corporate laws of the State of Nevada on July 6, 2005.
3. The Issuer's fiscal year end date is December 31.
4. The issuer and/or any predecessor has not, and is not, in the process of filing bankruptcy, receivership or any similar proceeding.
5. On August 25, 2008, SOHM, Inc., entered into an agreement with Alpine TLI Group, Inc., the predecessor. The agreement was to acquire SOHM, Inc. and pass control of the Company to the current officers of SOHM, Inc. Swati Shah, President and CEO and Sharad Joshi, Secretary/Treasurer and CFO.
6. No default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the Issuer to make payments as of the most recent quarter and year end.
7. The Issuer changed control when it merged in September 2008.
8. The increases in outstanding equity securities have increased by more than 10%.

9. Below is a description of any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization

On August 26, 2008, the Board of Directors and majority shareholders of Alpine TLI Group, Inc. voted and confirmed the following:

- **Corporate Name Change, CUSIP Number Change and New Business Direction**

The stockholders and Board Members of Alpine TLI, Group voted to confirm the change of the name of the corporation to SOHM, Inc and also to apply for a new CUSIP number. The name change and CUSIP number change reflects the companies new business direction to directly supply dyes, chemicals, pigments, and supply steel wires to manufacturers for springs, automobiles and garment/textile industries through private label agreements.

- **Merger with SOHM Inc.**

The stockholders and Board Members voted to confirm the merger with SOHM, Inc.

- **Reverse Split**

The stockholders and Board Members voted to confirm a 50:1 reverse split.

- **CEO and Chairman Change**

The stockholders and board members voted to confirm a CEO and Chairman change effective September 5, 2008. The current CEO and Chairman resigned and Swati Shah assumed the position of President, CEO and Chairman of the Board and Sharad Joshi assumed the position of Secretary/Treasurer, CFO and Board Member.

10. Issuer's securities have not been de-listed and are not in the process of being de-listed by the Securities and Exchange Commission or the NASD.

11. There are no current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations.

**(B) Business of Issuer.**

1. The Primary SIC Code for the Issuer is 7389
2. The Issuer is currently conducting operations

3. The issuer is not and has not been a shell company
4. There is no parent, subsidiary or affiliate of the issuer
5. The effect of the existing and probable new government regulations is that issuer is alert and watchful so as to be able to re-evaluate portions of its business plan
6. No amount has been spent during each of the last two fiscal years on research and development activities, therefore no cost of such activities are borne directly by customers
7. There are no known costs or effects of compliance with environmental laws, neither International, federal, state or local.
8. The Company currently has forty one employees, (41) are full time employees.

**(C) Investment Policies**

1. Investments in real estate or interest in real estate  
The Issuer does not intend to invest in Real Estate outside of ownership in its executive offices or manufacturing facilities
2. Investments in real estate mortgages  
The Issuer does not intend to invest in any type of real estate mortgages.
3. Investments in Securities  
The Issuer does not intend to invest in short term or long term securities

**Item IX      The nature of products and services offered**

- A      ***Services Provided by SOHM, Inc., and their Markets***  
SOHM develops and commercializes generic pharmaceuticals, utilizing its controlled-release and other in-house and formulation technologies. The Company focuses on developing generic versions of brand-name products for which the patents are near expiration or expired and requiring a proprietary formulation expertise. The Company's proprietary processes and formulation skills allow it to develop generic versions that replicate the brand-name products' physiological effects but don't infringe on any valid patents.

- B The Company actively reviews pharmaceutical patents and seeks opportunities to challenge patents it believes are either invalid or would not be infringed by a generic version. SOHM also enters into alliances and partnerships to acquire rights to pharmaceuticals it does not own and to share development costs or resolve patent barriers to entry. Overall, the Company's generic product development strategy leverages a legal strategy predicated on non-infringement of established brand name pharmaceuticals and speed to filing.
- C The Company has a direct manufacturing license of generic pharmaceuticals and currently produces and markets 279 generic pharmaceutical products. The classification and industry position allows for a significant increase in profit margins and scalability of manufacturing operations. This license provides SOHM the production infrastructure to operate as a corporate manufacturing hub located in India for the production and export of generic pharmaceuticals.

## **CORPORATE OVERVIEW**

The Company's manufacturing facility is located in Ahmedabad City, India, in an area considered one of the safest in India and perfect for pharmaceutical operations. The facility is approximately 10,500 sq ft and the entire land area is approximately 15,000 sq ft. There is additional space available for future growth and storage requirements. In February 2009, SOHM's manufacturing facility was licensed by the India FDA. The license indicates compliance with Current Good Manufacturing Practice (CGMP) Regulations: Division of Manufacturing and Product Quality and World Health Organization (WHO) regulations.

The manufacturing facility provides complete technical support for production activities and houses the following:

- A quality control laboratory with instruments to provide, chemical and microbiological analytical support;
- A spacious raw materials storage area which provides separate storage facilities for incoming materials, quarantine materials, released materials and a separate section for sampling under controlled environment and isolated areas for dispensing of raw materials;
- A finished goods warehouse for storage and distribution of finished goods.

## **Corporate Strategy**

The Company produces premium-quality, affordable pharmaceuticals and meets the changing needs of the drug market with a continual flow of new products, broadening its product portfolio, optimizing a global supply chain, helping customers more efficiently manage their inventory and customizing distribution and shipping based on specific customer needs. SOHM plans to grow by extending its leadership position in emerging generic pharmaceutical markets in Africa, Latin America, Southeast Asia and other important international markets.

Key aspects of the Company's strategy include:

- Increasing generic R&D capabilities and production capacity;
- Establishing a high level of operational oversight and quality control;
- Providing high-quality products in markets that are currently under served, poorly served, or under-subscribed by existing suppliers;
- Using cost-effective, up-to-date instruments and equipment and machineries;
- Employing advanced electronic and information technology to reduce staffing and other operational costs;
- Continuing to actively seek and evaluate potential acquisitions, collaborations and other business combinations;
- Avoiding head-to-head competition with an established business in regions that already are well served.

## **Sales and Marketing**

The Company's customers are drug wholesalers, mass merchandisers, warehousing chain drug stores, and mail-order pharmacies. SOHM markets its products both directly and through partner alliance agreements. SOHM focuses on fast growing, under served emerging markets in the Far East, Africa, newly added European Union states and Latin America. Despite the challenges of the current economic climate, much of the world's population has a great need for basic pharmaceuticals, but these drugs are either too expensive or not available to vast populations in these regions. The Company recently expanded its generic drug distribution to address emerging pharmaceutical markets in Indonesia, Thailand, the Philippines, and Malaysia.

The Company's marketing effort focuses on:

- Identifying, through careful market research, un-served or underserved niche markets;
- Combining the core pharmaceutical business with ancillary marketing concepts, activities and operations;
- Identifying, negotiating, and entering into partnerships with larger, more established distributors;
- Utilizing advanced electronic and informational technologies in sales and marketing;
- Accommodating special and ethical products when and where sufficient demand exists.

## **Products**

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SOHM produces and markets generic drugs covering all major treatment categories. Its product list includes anti-arthritic/analgesics, anticancer drugs, antifungals, anti-infectives, cardiovascular agents, central nervous system, dermatological, gastrointestinal and respiratory drugs, biotechnology products, hormones, anesthetics,

antidiabetics, antiemetics, dermatologicals, immunosuppressive agents, ophthalmic drugs, and treatments for benign prostatic hyperplasia

SOHM's manufacturing facility is licensed by the India FDA to manufacture:

- **TABLETS:** uncoated; coated; chewable; dispersible;
- **CAPSULES** - hard gelatin capsules; dry syrup;
- **ORAL LIQUIDS** - syrups and suspensions;
- **OINTMENT** - external creams & gels;
- **β - LACTUM:** tablets; capsules; dry syrup;
- **INJECTABLES.**

E Sources of raw materials for the Company's generic drugs are freely available.

F The non-dependence on one or a few major customers is a strength.

G The Company maintains trademarks for all of its private label products.

H In February 2009, SOHM's manufacturing facility was licensed by the India FDA. The license indicates compliance with Current Good Manufacturing Practice (CGMP) Regulations: Division of Manufacturing and Product Quality and World Health Organization (WHO) regulations.

**Item X** The Issuer occupies approximately 1500 square feet of leased office space at the rate of \$2,000.00 per month. The Issuer believes that the space is in good condition and properly insured. The major assets of the company comprise the following:

The Company is Headquartered in Buena Park, California, U.S.A. and the Company's manufacturing facility is located in Ahmedabad City, India, in an area considered one of the safest in India and perfect for pharmaceutical operations. The facility is approximately 10,500 sq ft and the entire land area is approximately 15,000 sq ft.

Property of the issuer is in good condition. There are no limitations on the expansion capability of the Company.

## **Part D Management Structure and Financial Information**

**Item XI The name of the chief executive officer, members of the board of directors, as well as control persons.**

A. Officers and Directors

1.

- i) Executive Officers
  - 1) Swati Shah      President and CEO
  - 2) Shailesh Shah    Secretary, Treasurer & Vice President
- ii) Directors
  - 1) Swati Shah      Chairman of the Board
  - 2) Shailesh Shah    Director
- iii) Others
  - 1) There is no General Partner
  - 2) Control persons are President and Vice President

2.

- i)      **Swati Shah - President & CEO**  
6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA
- ii)     **Shailesh Shah – Secretary Treasurer and Vice President**  
6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA

3.

- i)      **Swati Shah - President & CEO**  
6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA

- o Education – Bachelor of Commerce/Bachelor of Law from Gujarat University

Employment History –

SOHM, Inc. – Buena Park, CA 2008 - Present  
 President & Chief Executive Officer  
 SOHM, Inc., is a leading US-based Import-Export Organization specializing in global trading of a diversified product portfolio ranging from Manufacturing, Medical Equipment, Pharmaceuticals and Chemicals.

The Company has established and maintains long standing relationships in China and India, the world's largest product suppliers. Our Asia-Pacific manufacturers allow us to import, export, and/or source quality products in China and India; sharply reducing business costs and increasing the profits of our client corporations.

SOHM Hospitality, LLC, Buena Park, CA 2004-2008  
 President

SOHM Hospitality offers years of motel operating experience in the hospitality industry. Our expertise, service standards, and profitable performance have made us a leader in motel management. We offer sound leadership in operations, finance and marketing based on tried and tested operating performance standards.

A relationship with SOHM Hospitality Group starts with listening to your goals and developing a sound business plan to meet desired objectives. Our management style is hands-on, defined and supported by processes, written procedures and policies that have proven to enhance property revenues and performance.

Cherokee International, LLC, Tustin, CA

1996-2006

Supervisor in Quality Control Dept

Cherokee International Corporation engages in the design and manufacture of power supplies for original equipment manufacturers (OEM) worldwide. It offers mid- to high-end custom and modified standard commercial power supplies, such as DC/DC products. The companies OEM customers include servers and storage, networking, wireless infrastructure, medical, high-end mainframes, industrial process controls, and other electronic equipment industries. Cherokee International Corporation was founded in 1978 and is headquartered in Tustin, California.

**ii) Shailesh Shah – Secretary, Treasure and Vice President**  
6920 Knott Avenue, Suite A-C,  
Buena Park, CA 90621 USA

Shailesh Shah is Vice President and Secretary of SOHM, Inc. Shailesh has over twenty years experience in IT consulting, human resource management, and international trade. Shailesh has had multiple successes in leading and managing new business initiatives which integrate people, process, and technology. Successfully assisted prospective importers and exporters with evaluating import-export potential, identifying target markets, developing market entry strategies, building distribution networks and the "mechanics" of international trade. Mr. Shah Built an extensive network of contacts with foreign and domestic companies/organizations that can help clients find customers and set up channels of distribution overseas. Set up affiliations with professionals in international transportation, law, insurance and finance to provide specialized assistance to clients. Shailesh has extensive experience in research and development of potential markets for several lines of industrial and consumer products. Shailesh has a Bachelor of Science and graduate degrees in International Business, Marketing, and Sales, Post graduate Diploma in International Business Management Post Graduate Diploma in Marketing and Sales Management

Mr Shah has worked effectively with regional development centers, state and federal agencies, legislators, U.S. and foreign trade offices, chambers of commerce, and other international economic development organizations to promote exporting through jointly sponsored programs. Developed and implemented a consulting program for the company's new International Trade Division to provide one-on-one consulting services

to prospective clients in India, the UK and Africa. He developed resources to meet the demands of clients and consulted clients on introducing their products into foreign markets. He gained extensive experience in international market research, formulation of marketing programs, international distribution, quality control, international credit and shipping procedures and all other activities necessary to effectively service a critical manufacturer in India and Africa.

#### PROFESSIONAL MEMBERSHIP

- ▶ CERTIFIED MANAGEMENT CONSULTANTS (CMC), IMC, WASHINGTON, DC
- ▶ SENIOR MEMBER, AATCC, NC
- ▶ ROTARY CLUB OF BUENA PARK, CA
- ▶ LIFE MEMBER OF AHMEDABAD MANAGEMENT ASSOCIATION, INDIA
- ▶ MEMBER OF ALL INDIA MANAGEMENT ASSOCIATION, NEW DELHI, INDIA
- ▶ BUENA PARK CHAMBER OF COMMERCE
- ▶ CALIFORNIA CHAMBER OF COMMERCE, SACRAMENTO, USA
- ▶ US CHAMBER OF COMMERCE, WASHINGTON DC, USA

4. There are no outside board memberships and no other affiliations

5. Compensation to the Officers

i) **Swati Shah - President & CEO**

Is compensated from the issuer:

ii) **Shailesh Shah – Secretary, Treasure and Vice President**

Is compensated from the issuer:

6. Number of Shares Owned Beneficially - Common Stock A

iii) **Swati Shah - President & CEO**

74,580,516 Shares

iv) **Shailesh Shah – Secretary, Treasure and Vice President**

78,580,516 Shares

B. None of the above Officers or Directors has in the last 5 years been:

1. Convicted of any criminal proceedings either named or as a defendant.
2. Has not had an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities or banking activities

3. Has not had a finding or judgment by a court of competent jurisdiction (in a civil action), the SEC, the CFTC, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated.
4. Has not had an entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

C. Disclosure of family relationships.- Shailesh Shah and Swati Shah is husband and Wife.

D. Disclosure of Related party Transactions in not applicable because there were no transaction that occurred in the last three years for an amount greater than \$120,000 nor an amount greater than one percent of the average of the issuer's total assets at year over this same three year period.

E. Disclosure of Conflicts of Interest:           There are no Conflicts of Interest

**Item XII       Financial Information for the Issuer at 12-31-2009 is incorporated into this disclosure.**

**The financial statements are posted through the OTC Disclosure and News Service**

**See OTC Disclosure Service at [pinksheets.com](http://pinksheets.com)**

**The following is presented for cross reference to the financial information**

**Item XIII       Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence**

See OTC Disclosure Service at [pinksheets.com](http://pinksheets.com)

Item XIV       Beneficial Owners:

- Swati Shah – 74,580,516 shares – 31.45%

All of the 74,580,516 shares of common stock which are currently held, directly or indirectly, by the above beneficial owners have been issued in reliance upon Rule 144 under the Securities Act of 1933. In general, under Rule 144 a person, or persons

whose shares are aggregated, who has beneficially owned shares acquired in a non-public transaction for at least one year, including persons who may be deemed affiliates of the company, as defined, would be entitled to sell within any three-month period a number of shares that does not exceed the greater of 1% of the then outstanding shares of common stock, or the average weekly reported trading volume during the four calendar weeks preceding such sale, provided that current public information is then available. If a substantial number of the shares owned by these shareholders were sold under Rule 144 or a registered offering, the market price of our common stock could substantially decline.

- Shailesh Shah – 78,580,516 shares – 33.14%

All of the 78,580,516 shares of common stock which are currently held, directly or indirectly, by the above beneficial owners have been issued in reliance upon Rule 144 under the Securities Act of 1933. In general, under Rule 144 a person, or persons whose shares are aggregated, who has beneficially owned shares acquired in a non-public transaction for at least one year, including persons who may be deemed affiliates of the company, as defined, would be entitled to sell within any three-month period a number of shares that does not exceed the greater of 1% of the then outstanding shares of common stock, or the average weekly reported trading volume during the four calendar weeks preceding such sale, provided that current public information is then available. If a substantial number of the shares owned by these shareholders were sold under Rule 144 or a registered offering, the market price of our common stock could substantially decline.

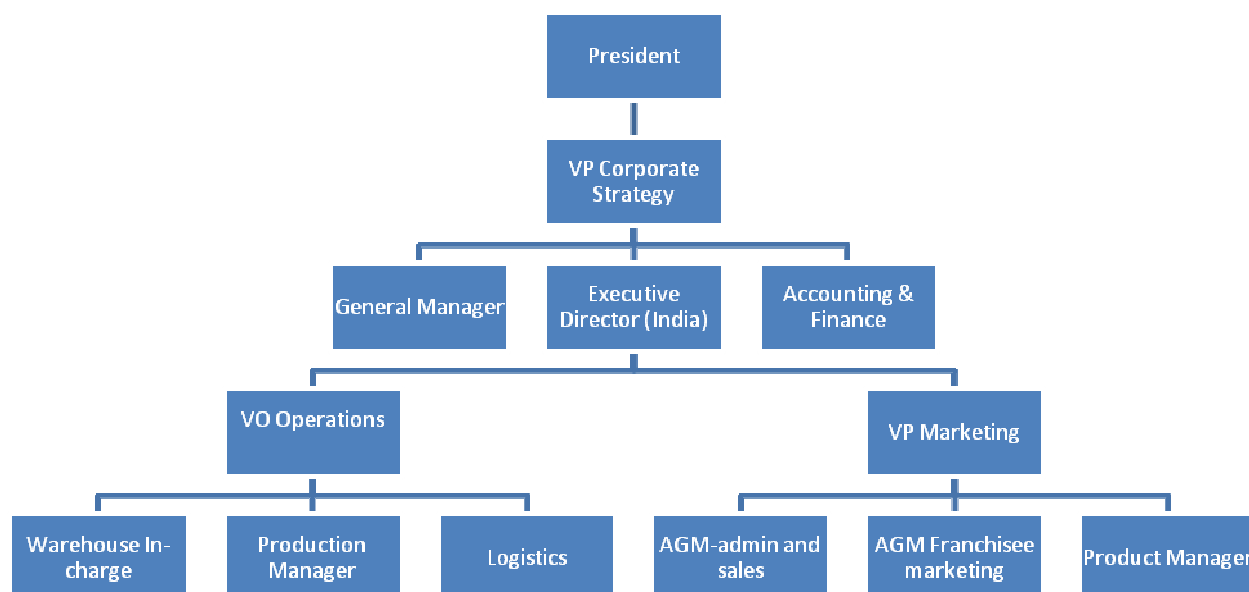
Item XV The name, address, telephone numbers, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and discourse.

- |                                  |   |
|----------------------------------|---|
| 1- Investment Banker             | None  |
| 2- Promoters                     | None  |
| 3- Counsel                       | David Rees<br>The Vincent and Rees L.P.<br>175 S. Main Street, 15 <sup>th</sup> floor<br>Salt Lake City, UT-84111<br>Phone: 801-303-5730<br>Fax: 801-355-5005 |
| 4- Accountant or Auditor         | Bradley Lake Hogan, CPA<br>1111 W Town and Country Road, Suite #31<br>Orange, CA 92868<br>Phone: 714-617-4230 Fax 714-617-4694                                |
| 5- Public Relations Consultant   | N/A   |
| 6- Investor Relations Consultant | N/A   |

**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**

Sohm 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.

**Financial Statements for the year 2008 as well as 2009 are explained in this report.**

### **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.

### **System, Controls & Legal Compliance**

#### **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 Company amended its 2008 year-end financial statements to reflect a capital raise and a typographical error. The retained loss was changed from \$535,890 to \$263,843 and the Total Stockholders' Equity was changed from \$423,374 to \$560,615. Cash on hand was changed from \$555,359 to \$5,359.

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.

### **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**

The Company expenses product research and development costs as they are incurred. The amount incurred for researched and development is: \$ 5032.00

### **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 4<sup>th</sup> quarter expenses totaled \$ 27,000.

### **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:

	12/31/08	12/31/09
Office Equipment	15,861	15,861
Total fixed assets	15,861	15,861
Less: Accumulated depreciation and Amortization	(1,356)	(1,636)
Net	14,505	14,225

### **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 nonemployees/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.

### **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.

	12/31/08	12/31/09
Total Long Term Notes	553,400	538,400

## 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 76,643,400 shares were issued and outstanding on December 31, 2008.

### 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
December 31, 2008	0	\$0
December 31, 2009	0	\$0

## 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 \$46,597, which is calculated by multiplying the minimum federal corporate income tax rates by the respective NOL carry forwards, (15%). The total valuation allowance is a comparable \$46,597.

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.

	12/31/08	12/31/09
Net change in deferred taxes plus valuation	0	0
Current taxes payable	0	0
Provision for Income Taxes	0	0

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	173,910	2026
2007	185,000	2027

Total NOL

495,647

**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

	12/31/08	12/31/09
Office rent	0	0
Office Equipment	0	0
Total Monthly	0	0

The monthly operating leases as of 12/31/09 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

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.

PART E      Issuance History

Item XVII      List of securities offering and shares issued for services in the past two years

PART F      Exhibits

Item XVIII      Material Contracts

- |  |     |
|--|-----|
| 1- Contract with directors, vendors or suppliers | N/A |
| 2- Contract with customers                       | N/A |
| 3- Contract with lassoer's                       | N/A |

Item XIX      Articles of incorporation and Bylaws

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 XX      Purchases of Equity Securities by the Issuer and Affiliated Purchasers

**Whether any quotation is being submitted or published directly or indirectly on behalf of the issuer, or any director, officer or any person, directly or indirectly the beneficial owner of more than 10 percent of the outstanding units or shares of any equity security of the issuer, or at the request of any promoter for the issuer, and, if so, the name of such person, and the basis for any exemption under the federal securities laws for any sales of such securities on behalf of such person.**

Management of the Issuer is not aware of any quotation or quotations being submitted on behalf of the Issuer or any Director, Officer or 10% shareholder of the Issuer.

**Issuers' Continuing Disclosure Obligations**

Issuers are considered to have adequate current information publicly available to the extent such information is updated to reflect new developments after the publication of initial 15c2-11 disclosure documents. In general, an issuer should provide updates to the recent balance sheet and profit and loss and retained earnings statements information required under item xii above as well as disclose changes in any other of the above disclosure items no later than 90 days after the end of any fiscal year and 45 days after the end of any fiscal quarter.

Issuer will abide with the above guidelines.

**Item XXI ISSUER'S 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 5<sup>th</sup> Day of April 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 nor 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

**SOHM, INC.**

**FINANCIAL STATEMENTS**

**December 31, 2009**  
**December 31, 2008**

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**SOHM, INC.**  
**BALANCE SHEET**  
**As of December 31, 2008 and December 31, 2009**  
(Unaudited)

LIABILITIES AND STOCKHOLDERS' EQUITY	As of December 31 2008	As of December 31 2009
<b>CURRENT LIABILITIES</b>		
Payables	18,162	-
Accrued Interest		
Accrued Payroll liabilities	140,380	58,211
Deferred Income	<u>                    </u>	<u>                    </u>
Total Current Liabilities	<u>158,542</u>	<u>58,211</u>
<b>LONG TERM NOTES PAYABLE</b>		
	553,400	538,400
	<u>-</u>	<u>-</u>
Total Liabilities	<u>711,942</u>	<u>596,611</u>
<b>STOCKHOLDERS' EQUITY</b>		
Common Stock, authorized 1,000,000,000 shares of stock, 237,125,016 issued and outstanding at December 31, 2009 and 76,643,400 issued and outstanding at December 31, 2008 par value \$0.001 per share	112,516	890,972
Additional Paid in Capital	35,873	-
Subscribed Shares	-	-
Retained Earnings (Loss)	<u>(535,890)</u>	<u>(1,103,122)</u>
Total Stockholders' Equity	<u>(423,374)</u>	<u>(212,150)</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<u><u>288,568</u></u>	<u><u>384,461</u></u>

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

ASSETS

	As of December 31 2008	As of December 31 2009
<b>CURRENT ASSETS</b>		
Cash	6,443	111,012
Trade Receivables	256,595	248,199
Inventory	-	-
	<hr/>	<hr/>
Total Current Assets	<hr/> 263,038	<hr/> 359,211
EQUIPMENT, net	<hr/> 14,505	<hr/> 14,225
<b>OTHER ASSETS</b>		
Subscribed Shares Note	-	-
Prepaid Expenses	<hr/> 1,448	<hr/> 1,448
	<hr/>	<hr/>
Total Other Assets	<hr/> 9,577	<hr/> 9,577
TOTAL ASSETS	<hr/> <hr/> 288,568	<hr/> <hr/> 384,461

**SOHM, INC.**  
**STATEMENT OF OPERATIONS / Income Statement**  
**as of December 31, 2008 and December 31, 2009**  
**(Unaudited)**

	For the Year Ended December 31, 2008	For the year Ended December 31, 2009	4 <sup>th</sup> Quarter  October 1- December 31, 2009
<b>INCOME</b>			
Revenue	322,341	194,904	54,669
Total Revenue	322,341	194,904	54,669
<b>COST OF SALES</b>			
Cost of Goods Sold	-	37,481	0
Total Cost of Sales	-	37,481	0
Gross Profit	322,341	157,423	54,669
<b>EXPENSES</b>			
Sales and Marketing	985	113,070	27,000
General and Administrative	261,095	610,300	373,076
Research and Development	-	-	-
Depreciation Expense	281	280	70
Interest Expense	1,482	1,005	0
Total Expense	263,843	724,655	400,146
Net Income before extraordinary Items	58,498	(567,232)	(345,407)
Extraordinary Items	-	-	-
Loss before Provision for Income Taxes	-	-	-
Provision for Income Taxes	0	0	0
<b>NET INCOME (LOSS)</b>	<b>58,498</b>	<b>(567,232)</b>	<b>(345,407)</b>

Basic and Diluted Earnings

Earnings (Loss) per Common Share	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
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Basic and Diluted Weighted Average

Number of Common Shares	<u>76,643,405</u>	<u>237,125,016</u>	<u>114,763,611</u>
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**SOHM, INC.**  
**STATEMENT OF STOCKHOLDERS' EQUITY**  
**as of December 31, 2008 and December 31, 2009**  
**(Unaudited)**

	Common Stock Shares	Common 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 Common Stock Issued for	260,000	260	12,740			13,000
Conversion of LLC Interest Common Stock Issued for	4,000,000	4,000	(4,200)			(200)
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 Common Stock Issued for	550,000	550	7,700			8,250
Services Rendered Common Stock Issued for	85,500,000	85,500	1,197,000			1,282,500
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)
Balance December 31, 2009	237,125,016	890,972		0	0	(1,103,122)
						(212,150)

**SOHM, INC.**  
**STATEMENT OF CASH FLOWS**  
**as of December 31, 2008 and December 31, 2009**  
**(Unaudited)**

	For the Year Ended December 31 2008	For the Year Ended December 31, 2009
	<hr/>	<hr/>
Cash Flows from Operating Activities		
Net Income (Loss)	58,498	(567,232)
Accounts Receivable	256,595	(8,396)
Inventory	-	
Other Assets	-	
Accounts Payable	18,162	(18,162)
Accrued Interest	-	
Accrued Payroll liabilities	140,380	(82,169)
Deferred Income	-	
Depreciation Expense		280
Amortization Expense	281	280
Stock Issued for services	-	-
Stock Issued for special interest	-	-
Stock issued for capital	-	-
	<hr/>	<hr/>
Net Cash Provided by Operations	473,916	(658,887)
Cash Flows Used in Investing Activities		
Fixed Asset Purchase (Sale)	-	-
Other Assets	-	-
	<hr/>	<hr/>
Net Cash Used for Investing	-	-
Cash Flows from Financing		
Notes Payable	75,000	(15,000)
Sales of Stock	-	778,456
Capital Contributions	-	-
Subscribed Shares Note	-	-
Special Interest	-	-

Cash Flows from Financing	<u>75,000</u>	<u>763,456</u>
Net Increase (Decrease) in Cash	-	104,569
Cash, Beginning of Period	<u>6,443</u>	<u>6,443</u>
Cash, End of Period	<u><u>5,359</u></u>	<u><u>111,012</u></u>

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, 2008

None

Twelve Months Ended December 31, 2009

None

Schedule of Significant Non-Cash Transactions

Twelve Months Ended December 31, 2009

None

**SOHM, INC.**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2008 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 Company amended its 2008 year-end financial statements to reflect a capital raise and a typographical error. The retained loss was changed from \$535,890 to \$263,843 and the Total Stockholders' Equity was changed from \$423,374 to \$560,615. Cash on hand was changed from \$555,359 to \$5,359.

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.

## 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

The Company expenses product research and development costs as they are incurred. The amount incurred for researched and development is: \$ 5032.00

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## 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 4<sup>th</sup> quarter expenses totaled \$ 27,000.

## 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:

	12/31/08	12/31/09
Office Equipment	<u>15,861</u>	<u>15,861</u>
Total fixed assets	15,861	15,861
Less: Accumulated depreciation and Amortization	<u>(1,356)</u>	<u>(1,636)</u>
Net	<u>14,505</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.

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## 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.

	12/31/08	12/31/09
Total Long Term Notes	<u>553,400</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 76,643,400 shares were issued and outstanding on December 31, 2008.

#### 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
December 31, 2008	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 \$46,597, 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 \$46,597.

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.

	12/31/08	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>

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
Total NOL	<u>495,647</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

	12/31/08	12/31/09
Office rent	0	0
Office Equipment	<u>0</u>	<u>0</u>
Total Monthly	<u>0</u>	<u>0</u>

The monthly operating leases as of 12/31/09 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Yearly Leases	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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.

#### 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. RELATED PARTY

The company has borrowed \$178,000 from an officer during the 4th quarter of 2008. There have been no other transactions between related parties in the year 2009.

#### Note 9. 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 10.           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.