

U.S. SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM SB-2

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933
COMMON HORIZONS, INC.
(Exact name of Registrant as specified in its charter)

NEVADA

72-1580195

(State or other jurisdiction of
(I.R.S. Employer
incorporation or organization)
Identification Number)

620 Tam O'Shanter

Las Vegas,

Nevada

(Name and address of principal
Code)
executive offices)

89109

(Zip

Registrant's telephone number, including area code: **702-413-1205**

Approximate date of commencement of proposed sale to the public: **As soon as practicable after the effective date of this Registration Statement.**

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If delivery of the prospectus is expected to be made pursuant to Rule 434, check the following box. ☐

CALCULATION OF REGISTRATION FEE

TITLE OF EACH CLASS OF SECURITIES TO BE OFFERING REGISTERED FEE (2)	REGISTRATION AMOUNT TO BE REGISTERED	PROPOSED OFFERING	PROPOSED MAXIMUM AGGREGATE	MAXIMUM AMOUNT OF
		SHARE (1)	PRICE PER	
Common Stock	5,500,000 shares	\$0.10	\$550,000	\$69.69

(1) This price was arbitrarily determined by Common Horizons, Inc.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(a) under the Securities Act.

THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(a) OF THE SECURITIES ACT OF 1933 OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SECTION 8(a), MAY DETERMINE.

COPIES OF COMMUNICATIONS TO:

Cane & Associates, LLP
3273 E. Warm Springs Rd.
Las Vegas, NV 89120
(702) 312-6255
Fax: (702) 944-7100
Agent for service of process

PROSPECTUS
COMMON HORIZONS, INC.
5,500,000
COMMON STOCK
INITIAL PUBLIC OFFERING

The selling shareholders named in this prospectus are offering all of the shares of common stock offered through this prospectus. Common Horizons, Inc. will not receive any proceeds from this offering and has not made any arrangements for the sale of these securities. We have, however, set an offering price for these securities of \$0.10 per share. This offering will expire unless extended by the board of directors on June 30, 2005.

	Offering Price	Underwriting Discounts and Commissions	Proceeds to Selling Shareholders
Per Share	\$0.10	None	\$0.10
Total	\$550,000	None	\$550,000

Our common stock is presently not traded on any market or securities exchange. The sales price to the public is fixed at \$0.10 per share until such time as the shares of our common stock are traded on the NASD Over-The-Counter Bulletin Board. Although we intend to apply for trading of our common stock on the NASD Over-The-Counter Bulletin Board, public trading of our common stock may never materialize. If our common stock becomes traded on the NASD Over-The-Counter Bulletin Board, then the sale price to the public will vary according to prevailing market prices or privately negotiated prices by the selling shareholders.

The purchase of the securities offered through this prospectus involves a high degree of risk. See section entitled "Risk Factors" on page 6-12.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. The prospectus is not an offer to sell these securities and it is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

The Date of This Prospectus Is: September 28, 2004

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Summary

Common Horizons, Inc.

We were incorporated on January 28, 2004, under the laws of the state of Nevada for the purpose of establishing and developing business through the CommonHorizons.com web site. Our principal offices are located at 620 Tam O'Shanter, Las Vegas, Nevada 89109. Our Phone number is 702-413-1205. Edward F. Panos is our president, CEO, CFO, treasurer, secretary, and sole director.

We intend to develop and operate an Internet-based specialty Web Portal for which our registered members will pay approximately \$2.50 per month pre-paid annually (priced at \$29.95 annually). We estimate that the potential CommonHorizons.com target audience in North America totals over 100 million people.

The CommonHorizons.com web portal will function as an online support center for individuals who need help in coping with the emotional, physical, and mental trauma of impending death, major illness and disability, affecting either themselves or close family and friends. In the event of death, the site will also help surviving family and close friends deal with grieving and carrying-on with their lives. The CommonHorizons.com web portal will also provide a variety of online content and forums where people facing these common life challenges can seek and share information and support.

The Common Horizons web site will be operated on a commercial basis and we plan to have standard Internet revenue sources including access fees and advertising. Fund-raising through the site, specifically by way of donation solicitations on behalf of established medical agencies and charities, will follow accepted industry practices, including payment for the origination and processing of donations.

Our marketing plan is built around providing a supportive online environment featuring useful content and communication forums for our members to use in their everyday lives, before and after their common tragedies. New visitors to our site will be able to use the Web Portal as a full member for 30 days free after registering. Visitors will be driven to the site through carefully targeted marketing efforts channeled through established medical agencies and societies, hospitals, clinics and specialist medical practitioners, as well as reciprocal online Internet links and search engine optimization.

Since we are in the early stages of our business plan, we have not yet earned any revenues from our planned operations. As of June 30, 2004, we

had \$2,521 cash on hand and liabilities in the amount of \$50,971. Accordingly, we had a working capital deficit of \$48,450 as of June 30, 2004. Since our inception through June 30, 2004, we have incurred a net loss of \$63,450. We attribute our net loss to having no revenues to offset our expenses from the general and administrative fees related to the creation and operation of our business, including the initial development of our CommonHorizons.com web portal. We do not have sufficient funds to complete development of the CommonHorizons.com web portal. Accordingly, we expect to require additional financing over the next twelve months.

The Offering

Securities Being Offered	Up to 5,500,000 shares of our common stock.
Offering Price and Alternative Plan of Distribution to the NASD	The offering price of the common stock is \$0.10 per share. We intend to apply
stock upon our becoming a	over-the-counter bulletin board to allow the trading of our common
common stock becomes so	reporting entity under the Securities Exchange Act of 1934. If our
stock will be determined by	traded and a market for the stock develops, the actual price of
transactions negotiated by the selling	prevailing market prices at the time of sale or by private
market factors and the	shareholders. The offering price would thus be determined by
	independent decisions of the selling shareholders.
Minimum Number of Shares To Be Sold in This Offering	None
Securities Issues and to be Issued date of this	10,500,000 shares of our common stock are issued and outstanding as of the
by existing	prospectus. All of the common stock to be sold under this prospectus will be sold
shares as a result of	shareholders and thus there will be no increase in our issued and outstanding
	this offering.
Use of Proceeds selling shareholders.	We will not receive any proceeds from the sale of the common stock by the

Summary Financial Information

Balance Sheet Data June 30, 2004 (audited)

Cash	\$ 2,521
Total Assets	\$ 2,521
Liabilities	\$ 50,971
Total Stockholder's Deficit	\$(48,450)

Statement of Loss and Deficit

Revenue	\$ 0
Net Loss Since Inception	\$(63,450)

Risk Factors

An investment in our common stock involves a high degree of risk. You should carefully consider the risks described below and the other information in this prospectus before investing in our common stock. If any of the following risks occur, our business, operating results and financial condition could be seriously harmed. Due to any of these risks, you may lose all or part of your investment.

If we do not obtain additional financing, our business will fail.

We do not anticipate earning revenues until such time that the Common Horizons Web Portal is fully developed and operational. Following the initial site development work and establishment of the Common Horizons Web Portal, we will require significant funds to purchase additional software, hardware, and to monitor and improve the functionality of our website. We may not be able to expand or maintain our operations in the future without obtaining additional financing. If this financing is not available or obtainable, investors may lose a substantial portion or all of their investment. If adequate funds are not available to satisfy our intermediate or long-term capital requirements, we will limit our operations

significantly. There can be no assurance that such additional financing will be available to us on acceptable terms, or at all.

Because we have a limited history, you will have limited information upon which to base your investment decision.

We were incorporated on January 28, 2004. We have a limited history upon which to base any projection as to the likelihood that we will prove successful in our current business plan, and thus there can be no assurance that we will achieve profitable operations or even generate any operating revenues. Moreover, we have no prior experience in managing an internet based web site portals business of the type described in this prospectus. Potential investors should be aware that there is a substantial risk of failure associated with new business ventures as a result of problems encountered in connection with the commencement of new operations. These include, but are not limited to, unanticipated problems relating to the marketing and sale of a new service in the marketplace, the entry of new competition and unknown or unexpected additional costs and expenses that may exceed current estimates.

Because we are a development stage company, our business has a high risk of failure.

As noted in our financial statements, we are a development stage company that is currently developing a business. These conditions raise substantial doubt as to our continuance as a going concern. To date, we have completed only partial development of our web site and we can provide no assurance that the web site under development will have a commercial application. The success of our business operations will depend upon our ability to obtain further financing to complete successful development of our business plan and to attain profitable operations. It is not possible at this time for us to predict with assurance the outcome of these matters. If we are not able to complete successful development of our business plan and attain sustainable profitable operations, then our business will fail.

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If we are not able to succeed in marketing our service, making sales and maintaining a large enough membership base to support our business operations, we will not be able to achieve profitable operations.

Any time a new product or service is introduced into a market, as in the case of a number of the new service being developed by us, there is a substantial risk that membership sales will not meet expectations or even cover the cost of operations. General market conditions might be such that membership sales will be slow or even non-existent, and/or the service itself might not fit the needs of our target market sufficient to induce sales. While we anticipate the ability to sell memberships to our web site, there is no way to predict the volume of membership sales that will occur or even if sales will be sufficient to support our future operations. Numerous factors beyond our control may affect the marketability of the services offered and developed. These factors include, but are not limited to, consumer demand and emerging competition. The exact effect of these factors can not be accurately predicted, but it's possible they may result in the Company not receiving an adequate return on its invested capital.

We are in a competitive industry and our competitors may be more successful in attracting and retaining customers which could harm or limit our ability to attract and retain customers or expand our business.

Competition in the area of web portals is intense and is expected to increase. We face competition from the WebMD.com web site because it offers a service similar to those that we are developing. Given its established market position and current content and services, WebMD.com could become a competitive threat to our planned operations. There can be no assurance that our competitors will not succeed in developing and offering services that will render our services non-competitive. In addition, as more competitors enter into the marketplace, it is likely that the industry and we will experience a decrease in revenue, reduced operating margins and a loss of market share at a later date.

If we are unable to hire and retain key personnel, we may not be able to implement our business plan.

We depend on the services of our sole officer and director, Edward Panos. Our success depends on the decisions made by Mr. Panos. The loss of the services of Mr. Panos could have an adverse effect on our business, financial condition and results of operations. There is no assurance that Mr. Panos will not leave us or compete against us in the future, as we presently have no employment agreement with Mr. Panos. In such circumstance, we may have to recruit qualified personnel with competitive compensation packages, equity participation and other benefits that may affect the working capital available for our operations. We may have to seek outside independent professionals to assist us in assessing the merits and risks of any business proposals as well as assisting in the development and operation of many of our projects. No assurance can be given that we will be able to obtain such needed assistance on terms acceptable to us. Our failure to attract additional qualified employees or to retain the services of key personnel could have a material adverse effect on our operating results and financial condition.

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If we are unable to continually upgrade and expand our systems in order to keep up with the rapid technological change within our industry, we will not be able to compete within our industry and our business will fail.

The Internet market is characterized by rapidly changing technologies, evolving industry standards, changing customer needs and frequent new service introductions. Our future success will depend, in part, on our ability to change and evolve, to use leading technologies effectively, to enhance our services, and to develop new services to meet changing customer needs on a timely and cost-effective basis. There can be no assurance that we will be successful in this change and evolution on a timely basis. Although we intend to support emerging standards in the Internet marketplace, there can be no assurance that industry standards will be established or, if they become established, that we will be able to conform to these new standards in a timely fashion and maintain a competitive position in the market. In addition, there can be no assurance that services or technologies developed by others will not render our Web Portal site uncompetitive or obsolete.

If we are not granted full protection for property rights over our name and trademark, we may have difficulty safeguarding our name or the public's identification of our service resulting in a potential loss of any competitive advantage.

Our success will depend, in part, on our ability to obtain and enforce intellectual property rights over our name and trademark in both the United

States and other countries. To date, we have not obtained any trademark or trade name registrations. No assurance can be given that any intellectual property rights owned by us will not be challenged, invalidated or circumvented, that any rights granted will provide competitive advantages to us.

Intellectual property litigation is expensive and time-consuming, and can be used by well-funded adversaries as a strategy for depleting the resources of a small company such as us. There is no assurance that we will have sufficient resources to successfully prosecute our interests in any litigation that may be brought.

If we are unable to expand and adapt our site infrastructure to accommodate visitors and members to our site, members could terminate our service resulting in a loss of business.

The future success of our business will depend to a large extent on the capacity, reliability and security of our site infrastructure. As the number of visitors and members and their interaction with the site increases, we will be required to expand and adapt our site infrastructure. Such expansion and adaptation will require substantial financial, operational and management resources. We believe that we will require funds for capital expenditures on site software and hardware infrastructure during the next twelve months. There can be no assurance that we will be able to expand or adapt our site infrastructure to meet evolving demand or changing member requirements on a timely basis and at a commercially reasonable cost, or at all.

Capacity constraints may occur in the future that affect member access to site content and services. Such capacity constraints could result in members being unable to connect to the Common Horizons site. Further, if we are unable to maintain sufficient bandwidth capacity in our Internet connections, members will perceive a general slowdown of services available through the Web

Portal. Similar problems could occur if we are unable to expand the capacity of our services fast enough to keep up with the demand from an expanding member base, possibly with increasing utilization rates. Any of these events could cause members to terminate use of our services. Accordingly, while our objective is to maintain excess capacity, any failure to expand or enhance our site infrastructure on a timely basis or to adapt it to an expanding member base, changing memory requirements, or evolving industry standards, could materially and adversely affect our business, financial condition and results of operations.

Because we are dependent on third parties for critical services used in our business, we face potential losses if any of these services are interrupted or become more costly.

Our operations and services are dependent on the protections of our equipment from fire, earthquakes, power loss, telecommunications failures and similar events. A significant portion of our equipment, including all critical "server" equipment dedicated to our Internet Web Portal site, will be located at a single facility operated by an independent third-party. Despite precautions taken by us and our third-party "server park" operator, the occurrence of a natural disaster or other unanticipated problems at our corporate offices or those of the server park operator, could cause interruptions in our services. We will be relying upon our server park operator to provide redundant or backup equipment and telecommunications facilities. Any accident, incident or system failure that causes interruptions our operations could have a material adverse affect on our ability to provide Internet services to our members. Extensive or multiple interruptions in providing customers with site access are a known primary reason for customer decisions to cancel or abandon the use of Internet sites/services. Accordingly, any disruption of our services due to system failures could have a material adverse affect on our business, financial condition and results of operations.

If telecommunications providers lose service to their customers, our members will not be able to access our service.

We will be relying on local telephone companies and other companies to provide the telecommunications links for members to access our web site. In the Internet marketplace it is not unusual for telecommunications providers to lose service in a market area, although these problems are usually cured within 24 hours. Any accident, incident, system failure or discontinuance of operations involving a third-party telecommunications provider that causes our members or visitors to be unable to access our site could have a material adverse affect on our ability to provide its services to members and, in turn, on the Company's business, financial condition and results of operations.

If there are events or circumstances effecting the reliability and security of the Internet, access to our product and/or the ability to safeguard confidential information could be impaired causing a negative affect on the financial results of our business operations.

Despite the implementation of security measures, our web site infrastructure may be vulnerable to computer viruses, hacking or similar disruptive problems caused by members, other Internet users, other connected Internet sites, and the interconnecting telecommunications networks. Such problems caused by third-parties could lead to interruptions, delays or cessation in service to

Common Horizons members. Inappropriate use of the Internet by third-parties could also potentially jeopardize the security of confidential information stored in our computer system, which may deter individuals from becoming registered Common Horizons members. Such inappropriate use of the Internet includes attempting to gain unauthorized access to information or systems, which is commonly known as "cracking" or "hacking". Although we intend to implement security measures, such measures have been circumvented in the past, and there can be no assurance that any measures we implement would not be circumvented in future. Dealing with problems caused by computer viruses or other inappropriate uses or security breaches may require interruptions, delays or cessation in service to our members, which could have a material adverse affect on our business, financial condition and results of operations.

If members do not accept the Internet as an effective means of providing a service that traditionally has been very personal, we will not be able to retain members and this will negatively impact our future revenues.

The market for all Internet content and service products is in an early stage of growth. Our success will in part depend upon the continuing

development, expansion and acceptance of the Internet. The use and acceptance of the Internet as a medium for seeking information and getting or receiving support in coping with the grief attendant in the health care sector is a relatively new concept. It will require that users accept a new way of dealing with what has historically been a very personal problem. It is difficult to predict with any assurance the rate at which the market will grow, if at all, if in fact there is a market at all, or when new or increased competition may result in market saturation. The novelty of our intended delivery of specialized content and services through the Internet may also adversely affect our ability to attract and retain members, as those unfamiliar with the Internet or otherwise inexperienced would potentially be more likely to avoid or discontinue our services after an initial trial.

If we are unable to meet members' expectations or deliver error-free services, our business will suffer losses and negative publicity.

Membership sales will be based on convincing the visitor to our web site that we can meet their needs. Failure to meet those needs could result in:

- delayed or lost revenues due to adverse member reaction;
- refunds of membership fees for failure to meet service obligations;
- negative publicity about our services, which could inhibit our ability to attract or retain members; or
- claims for damages against us, regardless of our responsibility for such failure.

The occurrence of any of the foregoing would impact our business in a negative manner and militate against the investor receiving a return on his or her investment.

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If We Become Subject To Burdensome Government Regulations Affecting Our Operations, Our Business Could Be Adversely Affected

To date, governmental regulations have not materially restricted use of the Internet in our market. However, the legal and regulatory environment that pertains to the Internet is uncertain and may change. Uncertainty and new regulations could increase our costs of doing business and prevent us from delivering our services over the Internet. The growth of the Internet may also be significantly slowed. This could delay growth in demand for our network and limit the growth of our revenues. In addition to new laws and regulations being adopted, existing laws may be applied to the Internet. New and existing laws may cover issues that include:

1. sales and other taxes;
2. user privacy;
3. pricing controls;
4. characteristics and quality of products and services;
5. consumer protection;
6. cross-border commerce;
7. libel and defamation;
8. copyright, trademark and patent infringement; and
9. other claims based on the nature and content of Internet materials.

Because members will be able to pass or communicate information to others through our web site and such communications could be defamatory or otherwise inappropriate, we could find ourselves involved in costly litigation, which will negatively affect the financial results of our business operations.

We will have limited control over our members' online practices and the information passed through and stored on our systems by our members. The law relating to the liability of the Internet service providers for incorrect use of the Internet and information carried on or disseminated through their web sites is unsettled. Although we can not anticipate that such claims or lawsuits would necessarily be asserted against us, there can be no assurance that such claims will not be asserted in the future, or if asserted, will not be successful. As the law in this area develops, the potential imposition of liability upon us for information carried on, or disseminated through our web site could require us to implement measures to reduce our exposure to such liability, which may require the expenditure of substantial resources or the discontinuation of certain service offerings. Any costs that are incurred as a result of contesting any such asserted claims or the consequent imposition of liability could materially adversely affect our business, financial condition and results of operations.

The continuing conflict in Iraq, future terrorist attacks and threats of or actual war may negatively impact all aspects of our operations, revenues, and costs.

The continuing conflict in Iraq and the events of September 11, 2001, as well as events occurring in response or connection to them, including future terrorist attacks against United States targets, rumors or threats of war, actual conflicts involving the United States or its allies, or military disruptions may impact our operations and/or Internet commerce. Any of these events could cause

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consumer confidence and spending, including spending on the Internet, to decrease, which may impact our receipt of memberships. The continuing conflict in Iraq, and further acts of terrorism and civil disturbances in the United States or elsewhere could have a significant impact on our operating results, revenues and costs.

If a market for our common stock does not develop, shareholders may be unable to sell their shares

A market for our common stock may never develop. We currently plan to apply for listing of our common stock on the NASD over-the-counter bulletin board upon the effectiveness of the registration statement of which this prospectus forms a part. However, our shares may never be traded on the bulletin board, or, if traded, a public market may not materialize. If our common stock is not traded on the bulletin board or if a

public market for our common stock does not develop, investors may not be able to re-sell the shares of our common stock that they have purchased and may lose all of their investment.

If the selling shareholders sell a large number of shares all at once or in blocks, the market price of our shares would most likely decline.

The selling shareholders are offering 5,500,000 shares of our common stock through this prospectus. Our common stock is presently not traded on any market or securities exchange, but should a market develop, shares sold at a price below the current market price at which the common stock is trading will cause that market price to decline. Moreover, the offer or sale of a large number of shares at any price may cause the market price to fall. The outstanding shares of common stock covered by this prospectus represent approximately 52.38% of the common shares outstanding as of the date of this prospectus.

Forward-Looking Statements

This prospectus contains forward-looking statements that involve risks and uncertainties. We use words such as anticipate, believe, plan, expect, future, intend and similar expressions to identify such forward-looking statements. You should not place too much reliance on these forward-looking statements. Our actual results are most likely to differ materially from those anticipated in these forward-looking statements for many reasons, including the risks faced by us described in this Risk Factors section and elsewhere in this prospectus.

Use of Proceeds

We will not receive any proceeds from the sale of the common stock offered through this prospectus by the selling shareholders.

Determination of Offering Price

The \$0.10 per share offering price of our common stock was arbitrarily chosen using the last sales price of our stock from our most recent private offering of common stock. There is no relationship whatsoever between this price and our assets, earnings, book value or any other objective criteria of

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value.

We intend to apply to the NASD over-the-counter bulletin board for the trading of our common stock upon our becoming a reporting entity under the Securities Exchange Act of 1934. We intend to file a registration statement under the Exchange Act concurrently with the effectiveness of the registration statement of which this prospectus forms a part. If our common stock becomes so traded and a market for the stock develops, the actual price of stock will be determined by prevailing market prices at the time of sale or by private transactions negotiated by the selling shareholders. The offering price would thus be determined by market factors and the independent decisions of the selling shareholders.

Dilution

The common stock to be sold by the selling shareholders is common stock that is currently issued and outstanding. Accordingly, there will be no dilution to our existing shareholders.

Selling Shareholders

The selling shareholders named in this prospectus are offering all of the 5,500,000 shares of common stock offered through this prospectus. The shares include the following:

- 4,500,000 shares that the selling shareholders acquired from us in an offering that was exempt from registration under Rule 504 of Regulation D of the Securities Act of 1933 and completed on May 5, 2004. Each purchaser represented his or her intention to acquire the securities for investment intent only and not with a view toward distribution. Each investor was given adequate information about us to make an informed investment decision. We did not engage in any public solicitation or general advertising. We issued the stock certificates and affixed the appropriate legends to the restricted stock.
- 1,000,000 shares that the selling shareholders acquired from us in an offering that was exempt from registration under Rule 504 of Regulation D of the Securities Act of 1933 and completed on June 22, 2004. Each purchaser represented his or her intention to acquire the securities for investment intent only and not with a view toward distribution. Each investor was given adequate information about us to make an informed investment decision. We did not engage in any public solicitation or general advertising. We issued the stock certificates and affixed the appropriate legends to the restricted stock.

The following table provides information regarding the beneficial ownership of our common stock held by each of the selling shareholders as of September 28, 2004, including:

1. the number of shares owned by each prior to this offering;
2. the total number of shares that are to be offered by each;
3. the total number of shares that will be owned by each upon completion of the offering;
4. the percentage owned by each upon completion of the offering; and
5. the identity of the beneficial holder of any entity that owns the shares.

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The named party beneficially owns and has sole voting and investment power over all shares or rights to the shares, unless otherwise shown in the table. The numbers in this table assume that none of the selling shareholders sells shares of common stock not being offered in this prospectus or purchases additional shares of common stock, and assumes that all shares offered are sold. The percentages are based on 10,500,000 shares of common stock outstanding on September 28, 2004.

<u>Name of Selling Shareholder</u>	<u>Shares Owned Prior to this Offering</u>	<u>Total Number of Shares to be Offered for Selling Shareholder Account</u>	<u>Total Shares to be Owned Upon Completion of this Offering</u>	<u>Percent Owned Upon Completion of this Offering</u>
Autostar, Inc. 6997 S. Hilltech Dr. Midvale, UT 84047	100,000	100,000	Nil	Nil
Tavish Barnes 1215 Everall Street	100,000	100,000	Nil	Nil
Derek Bodnarchuk 43-1507 W. 12 th Avenue Vancouver BC Canada V6J 2E2	250,000	250,000	Nil	Nil
Richard Dickey 8729 Las Olivas Avenue Las Vegas, Nevada 89147	100,000	100,000	Nil	Nil
Sean Farnsworth 1165 W. 49 th Avenue V6M 2P9	100,000	100,000	Nil	Nil
Michael Fatutoa 1836 Mt. Carmel Las Vegas, Nevada 89125	100,000	100,000	Nil	Nil
Samantha Saith Freeman 1704 Birch Street Las Vegas, Nevada 89102	100,000	100,000	Nil	Nil
David Gifford 1643-128 th Street Surrey BC Canada	100,000	100,000	Nil	Nil

<u>Name of Selling Shareholder</u>	<u>Shares Owned Prior to this Offering</u>	<u>Total Number of Shares to be Offered for Selling Shareholder Account</u>	<u>Total Shares to be Owned Upon Completion of this Offering</u>	<u>Percent Owned Upon Completion of this Offering</u>
Allison Greiner 115 E. Noble Street #2 Columbus, Ohio 43125	100,000	100,000	Nil	Nil
Suzie Guy 16248 Lincoln Woods Court Surrey BC Canada	100,000	100,000	Nil	Nil

Carolyne S. Johnson 950 Seven Hills Drive, #414 Henderson, Nevada 89052	100,000	100,000	Nil	Nil
Muriel Panos Johnson P.O. Box #58736 Salt Lake City, Utah 84158	250,000	250,000	Nil	Nil
Anthony Jones 8729 Las Olivas Avenue Las Vegas, Nevada 89147	100,000	100,000	Nil	Nil
Karl E. Jones 8729 Las Olivas Avenue Las Vegas, Nevada 89147	100,000	100,000	Nil	Nil
Kimberlee Lissnoff 8729 Las Olivas Avenue Las Vegas, Nevada 89147	100,000	100,000	Nil	Nil
Daniel P. Maher 11067 Sospel Pl. Las Vegas, Nevada 89141	300,000	300,000	Nil	Nil
Marathon Enterprises 1338 Foothill Drive, Suite #237 Salt Lake City, Utah 84108	100,000	100,000	Nil	Nil
Sean Montgomery 3981 W. Irvin Las Vegas, NV 89141	100,000	100,000	Nil	Nil
Carolyn Oram 1454-161 1 st Street Surrey, BC Canada V4A 4X8	250,000	250,000	Nil	Nil

<u>Name of Selling Shareholder</u>	<u>Shares Owned Prior to this Offering</u>	<u>Total Number of Shares to be Offered for Selling Shareholder Account</u>	<u>Total Shares to be Owned Upon Completion of this Offering</u>	<u>Percent Owned Upon Completion of this Offering</u>
Douglas Oram 1454-161 1 st Street Surrey, BC Canada V4A 4X8	250,000	250,000	Nil	Nil
Paul Oram 1454-161 1 st Street Surrey, BC Canada V4A 4X8	250,000	250,000	Nil	Nil
John D. Panos 14115 Wilton Way Salt Lake City, Utah 84108	250,000	250,000	Nil	Nil

Curtis Petersen 814-555 Abbott Vancouver BC Canada V6B 6B8	100,000	100,000	Nil	Nil
Jordan Pires 304-1421 E. 2 nd Vancouver, BC Canada	100,000	100,000	Nil	Nil
Roderick Hall Risk 1350 E. Flamingo Road, #228 Las Vegas, Nevada 89119	300,000	300,000	Nil	Nil
Jaime Rueda 194 E. Pioneer Avenue Sandy, Utah 84070	100,000	100,000	Nil	Nil
Cameron Runte 776 E. 63 rd Avenue Vancouver BC Canada	100,000	100,000	Nil	Nil
Pic Sayasenh-Wartanian 6530 Annie Oakley Dr. #2828 Henderson, Nevada 89014	100,000	100,000	Nil	Nil
Andrew Wong 13969 Trites Road Surrey BC Canada V3X 3E7	100,000	100,000	Nil	Nil
Dan Wong 1006-939 Homer Street Vancouver BC Canada V6B 2W6	100,000	100,000	Nil	Nil

<u>Name of Selling Shareholder</u>	<u>Shares Owned Prior to this Offering</u>	<u>Total Number of Shares to be Offered for Selling Shareholder Account</u>	<u>Total Shares to be Owned Upon Completion of this Offering</u>	<u>Percent Owned Upon Completion of this Offering</u>
Adam J. Workman 1704 Birch Street Las Vegas, Nevada 89102	100,000	100,000	Nil	Nil
Jeff Zeilstra 2399-134 St. Surrey BC Canada V4A 9T9	250,000	250,000	Nil	Nil
Scott Zeilstra 2399-134 St. Surrey BC Canada V4A 9T9	250,000	250,000	Nil	Nil

James Pieprzycza 1350 E. Flamingo Rd. #228 Las Vegas, NV 89052	200,000	200,000	Nil	Nil
Jennifer A. Kwiatkowski 251 S. Green Valley Pkwy. #5422 Henderson, NV 89012	200,000	200,000	Nil	Nil
Darius Clement 4720 Newton Dr. Las Vegas, NV 89121	200,000	200,000	Nil	Nil

None of the selling shareholders:

- has had a material relationship with us other than as a shareholder at any time within the past three years; or
- has been one of our officers or directors.

Plan of Distribution

The selling shareholders may sell some or all of their common stock in one or more transactions, including block transactions:

1. on such public markets or exchanges as the common stock may from time to time be trading;
2. in privately negotiated transactions;
3. through the writing of options on the common stock;
4. in short sales, or;
5. in any combination of these methods of distribution.

The sales price to the public is fixed at \$0.10 per share until such time as the shares of our common stock become traded on the NASD Over-The-Counter Bulletin Board or another exchange. Although we intend to apply for trading of our common stock on the NASD Over-The-Counter Bulletin Board, public trading of our common stock may never materialize. If our common stock becomes traded on the NASD Over-The-Counter Bulletin Board, or another exchange, then the sales price to the public will vary according to the selling decisions of each selling shareholder and the market for our stock at the time of resale. In these circumstances, the sales price to the public may be:

1. the market price of our common stock prevailing at the time of sale;
2. a price related to such prevailing market price of our common stock, or;
3. such other price as the selling shareholders determine from time to time.

The shares may also be sold in compliance with the Securities and Exchange Commission's Rule 144.

The selling shareholders may also sell their shares directly to market makers acting as agents in unsolicited brokerage transactions. Any broker or dealer participating in such transactions as agent may receive a commission from the selling shareholders, or if they act as agent for the purchaser of such common stock, from such purchaser. The selling shareholders will likely pay the usual and customary brokerage fees for such services. If applicable, the selling shareholders may distribute shares to one or more of their partners who are unaffiliated with us. Such partners may, in turn, distribute such shares as described above.

We can provide no assurance that all or any of the common stock offered will be sold by the selling shareholders.

We are bearing all costs relating to the registration of the common stock. The selling shareholders, however, will pay any commissions or other fees payable to brokers or dealers in connection with any sale of the common stock.

The selling shareholders must comply with the requirements of the Securities Act of 1933 and the Securities Exchange Act in the offer and sale of the common stock. In particular, during such times as the selling shareholders may be deemed to be engaged in a distribution of the common

stock, and therefore be considered to be an underwriter, they must comply with applicable law and may, among other things:

1. not engage in any stabilization activities in connection with our common stock;
2. furnish each broker or dealer through which common stock may be offered, such copies of this prospectus, as amended from time to time, as may be required by such broker or dealer; and;
3. not bid for or purchase any of our securities or attempt to induce any person to purchase any of our securities other than as permitted under the Securities Exchange Act.

Legal Proceedings

We are not currently a party to any legal proceedings.

Our agent for service of process in Nevada is Cane & Associates, LLP, 3273 E. Warm Springs Rd., Las Vegas, Nevada 89120.

Directors, Executive Officers, Promoters And Control Persons

Our executive officers and directors and their respective ages as of September 28, 2004 are as follows:

Director:

<u>Name of Director</u>	<u>Age</u>
Edward F. Panos	34

Executive Officers:

<u>Name of Officer</u>	<u>Age</u>	<u>Office</u>
Edward F. Panos	34	President, Chief Executive Officer, Chief Financial Officer, Treasurer, & Secretary

Set forth below is a brief description of the background and business experience of our executive officer and director.

Edward F. Panos. Mr. Panos is the Company's sole director and corporate officer. As President and Chief Executive Officer, Mr. Panos is responsible for the day to day management of the Company and for the continued strategic evolution of the CommonHorizons.com site, growth in its member base and attaining profitability. His business experience over the past five years includes serving as President of One World Payment Systems, Inc., based in Las Vegas, from January 2002 through February 2004. One World Payment Systems, Inc. developed advanced electronic payment technologies utilizing debit as well as credit instruments for both e-commerce and brick and mortar store fronts. From September 2000 to December 2001, Mr. Panos was the President and

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Chief Operating Officer of Kelsey Entertainment, a children's educational software company, based in Las Vegas.

We presently do not pay our officers or directors any salary or consulting fee.

Term of Office

Our Directors are appointed for a one-year term to hold office until the next annual general meeting of our shareholders or until removed from office in accordance with our bylaws. Our officers are appointed by our board of directors and hold office until removed by the board.

Significant Employees

We have no significant employees other than Edward F. Panos.

We conduct our business through verbal agreements with consultants and arms-length third parties. Current arrangements in place include the following:

- A verbal agreement with our outside auditors to perform requested accounting functions at their normal and customary rates.

Security Ownership of Certain Beneficial Owners and Management

The following table sets forth, as of September 28, 2004, certain information as to shares of our common stock owned by (i) each person known by us to beneficially own more than 5% of our outstanding common stock, (ii) each of our directors, and (iii) all of our executive officers and directors as a group:

Title of Class	Name and address of beneficial owner	Number of Shares of Common Stock	Percentage of Common Stock (1)
Common Stock	Edward F. Panos 620 Tam O'Shanter Las Vegas, NV 89109	2,500,000	23.8%
Common Stock	Can Euro Holdings 251 S. Green Valley Pkwy. #5422 Henderson, NV 89102	2,500,000	23.8%

Common Stock	All Officers and Directors as a Group (one person)	2,500,000	23.8%
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(1) The percent of class is based on 10,500,000 shares of common stock issued and outstanding as of September 28, 2004.

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As used in this table, "beneficial ownership" means the sole or shared power to vote, or to direct the voting of, a security, or the sole or shared investment power with respect to a security (i.e., the power to dispose of, or to direct the disposition of, a security). In addition, for purposes of this table, a person is deemed, as of any date, to have "beneficial ownership" of any security that such person has the right to acquire within 60 days after such date.

Description of Securities

Common Stock

Our authorized capital stock consists of 25,000,000 shares of common stock, with a par value of \$0.001 per share. As of September 28, 2004, there were 10,500,000 shares of our common stock issued and outstanding held by thirty-nine (39) stockholders of record.

Voting Rights

Our common stock is entitled to one vote per share on all matters submitted to a vote of the stockholders, including the election of directors. Generally, all matters to be voted on by stockholders must be approved by a majority (or, in the case of election of directors, by a plurality) of the votes entitled to be cast by all shares of our common stock that are present in person or represented by proxy, subject to any voting rights granted to holders of any preferred stock. Holders of our common stock representing fifty percent (50%) of our capital stock issued, outstanding and entitled to vote, represented in person or by proxy, are necessary to constitute a quorum at any meeting of our stockholders. A vote by the holders of a majority of our outstanding shares is required to effectuate certain fundamental corporate changes such as liquidation, merger or an amendment to our Articles of Incorporation. Our Articles of Incorporation do not provide for cumulative voting in the election of directors.

Holders of our common stock have no pre-emptive rights, no conversion rights and there are no redemption provisions applicable to our common stock.

Preferred Stock

Our articles of incorporation do not authorize any shares of preferred stock.

Dividend Policy

To date, we have neither declared nor paid any dividends on our common stock, nor do we anticipate that dividends will be declared or paid in the foreseeable future. We currently intend to retain future earnings, if any, to finance the expansion of our business. As a result, we do not anticipate paying any cash dividends in the foreseeable future.

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Share Purchase Warrants

We have not issued and do not have outstanding any warrants to purchase shares of our common stock.

Options

We have not issued and do not have outstanding any options to purchase shares of our common stock.

Convertible Securities

We have not issued and do not have outstanding any securities convertible into shares of our common stock or any rights convertible or exchangeable into shares of our common stock.

Nevada Anti-Takeover Laws

Nevada Revised Statutes sections 78.378 to 78.379 provide state regulation over the acquisition of a controlling interest in certain Nevada corporations unless the articles of incorporation or bylaws of the corporation provide that the provisions of these sections do not apply. Our articles of incorporation and bylaws do not state that these provisions do not apply. The statute creates a number of restrictions on the ability of a person or entity to acquire control of a Nevada company by setting down certain rules of conduct and voting restrictions in any acquisition attempt, among other things. The statute is limited to corporations that are organized in the state of Nevada and that have 200 or more stockholders, at least 100 of whom are stockholders of record and residents of the State of Nevada; and does business in the State of Nevada directly or through an affiliated corporation. Because of these conditions, the statute currently does not apply to our company.

Interests of Named Experts and Counsel

No expert or counsel named in this prospectus as having prepared or certified any part of this prospectus or having given an opinion upon the validity of the securities being registered or upon other legal matters in connection with the registration or offering of the common stock was employed on a contingency basis, or had, or is to receive, in connection with the offering, a substantial interest, direct or indirect, in the registrant or any of its parents or subsidiaries. Nor was any such person connected with the registrant or any of its parents or subsidiaries as a promoter, managing or principal underwriter, voting trustee, director, officer, or employee.

Cane & Associates, LLP, our independent legal counsel, has provided an opinion on the validity of our common stock.

De Joya & Company, Certified Public Accountants and Consultants, has audited our financial statements included in this prospectus and registration statement to the extent and for the period set forth in their audit report. De Joya & Company has presented their report with respect to our

audited financial statements. The report of De Joya & Company is included in reliance upon their authority as experts in accounting and auditing.

Disclosure of Commission Position of Indemnification for Securities Act Liabilities

Our articles of incorporation provide that we will indemnify an officer, director, or former officer or director, to the full extent permitted by law. We have been advised that in the opinion of the Securities and Exchange Commission indemnification for liabilities arising under the Securities Act of 1933 is against public policy as expressed in the Securities Act of 1933, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of our legal counsel the matter has been settled by controlling precedent, submit the question of whether such indemnification is against public policy to a court of appropriate jurisdiction. We will then be governed by the court's decision.

Organization Within the Last Five Years

We were incorporated on January 28, 2004, under the laws of the state of Nevada.

We intend to develop and operate an Internet-based specialty Web Portal for which our registered members will pay approximately \$2.50 per month pre-paid annually (priced at \$29.95 annually). The CommonHorizons.com web portal will function as an online support center for individuals who need help in coping with the emotional and mental trauma of impending death, major illness and disability, affecting either themselves or close family and friends. In the event of death, the site will also help surviving family and close friends deal with grieving and carrying-on with their lives. The CommonHorizons.com web portal will also provide a variety of online content and forums where people facing these common life challenges can seek and share information and support.

Edward F. Panos has been our president, treasurer, secretary and sole director since our inception.

Description Of Business

In General

We intend to develop and operate an Internet-based specialty Web Portal site for which our registered members will pay approximately \$2.50 per month pre-paid annually (actually priced at \$29.95 annually). For an introductory one month period after registration, members can use our web site for free in order to become familiar with its content and services. Our web site will function as an online support center for individuals who need help in coping with the emotional and mental trauma of impending death, major illness and disability, affecting either themselves or close family and friends. In the event of death, the site will also help surviving family and close friends deal with grieving and carrying-on with their lives. Our web site will provide a variety of online content and forums where people facing these all too common life challenges can seek and share information and support.

Our web site will be operated on a commercial basis and our plan is to have Internet revenue sources such as access fees, e-magazine/newsletter advertising, and the sale of holistic products such as vitamins and books.

Principal products or services and their markets

Background

Management believes that there is a substantial need for the support service Web Portal site that we are developing. We believe that there is a large population of individuals in North America who are dealing with terminal or major illness and disability. Most of these people have family and close friends, who must cope with the reality of their own or a loved one's illness or disability.

Religious groups offer a support resource for those coping with disability, major illness and impending death or loss. While this resource is still available today, many people are effectively estranged from it. With the emergence of the Internet becoming a popular resource in our society, the Internet is an excellent medium of communication that can effectively provide the support necessary for a healthy coping and grieving process. Management believes that the service we are developing can be operated successfully through a business model utilizing the Internet and on a for-profit basis.

Our marketing plan is built around providing a supportive online environment featuring useful content and communication forums for our members. Site visitors will have a no cost, no obligation opportunity to use the Web Portal as a full member for 30 days free after registering.

Visitors will be driven to the site through carefully targeted direct response marketing efforts channelled through established medical agencies and societies, hospitals, clinics and specialist medical practitioners, as well as reciprocal online Internet links and search engine optimization.

Principal Services

Our Web Portal will feature content and services of a useful, respectful and caring nature suited to our target audience of those coping with disability, major illness and impending death or loss.

The overall site concept is that of a virtual community where our members will have access to information, resources, and services that are detailed in the following table.

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Preliminary Site Concept

Site Search _____

Smile of the Day

Library

Lives that Inspire
Living with Disability
Living with Major Illness
Living with Death and Dying
Death with Dignity
Dealing with Grief
Horizons
Dealing with Suicide
Dealing with Dependencies
Home
and Addictions
Children and Death
Pain Management
Palliative Care
Funeral Planning
Elder-care
Health
Medications
Lifestyle
Financial
- wills and estate planning
News
Links
- medical agencies/societies
- religious groups

Community Resources

Free E-Magazine
"SupportConnections"
Counselling and Help
- Death and Dying
- Major Illness
- Disability

Reach-out:
- News Groups

- Message Boards
- Chat Rooms
Hosted
unhosted
- Prayer Groups
- Professional Forums
- Start a Group

Services
Free Web Pages
Free E-mail
Companionship
Travel
Bookstore
Pharmacy
Medical products & services
PeopleFinder

Welcome

Our Mission
Member Sign-in
New Users
Edit Member Profile
Member Referral Program
Personalize Your Common

Home Page
Make Common Horizons Your

Page
Your Common Horizons Account
Frequently Asked Questions
Service Bulletins
Contact/Member Services
Privacy
Security

Favorite Links

Personalize Your Links
Financial
News
Sports
Search the Web

Common Companion

Foundation
Mission
Trustees
Organizations supported
Funding report

Donations

Donor specified organizations

Our members will be able to customize our home page according to their own needs and profile. Member access and use of our web site will be subject to full user ID and password protection and fully encrypted security. The privacy of members' personal information will be protected and not made available to any third-parties unless that member personally authorizes us to release such information.

Competition

Management believes that there is very little competition for our planned Web Portal site. There are hundreds of established organizations that help in the fight against disease and disability. These established organizations, agencies, societies and community service groups were founded,

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not to deal with patients' and others' emotional and mental support needs, but rather to deal with the issues of advancing medical knowledge, promoting continuing research, educating the public about disease and disability, shaping public policy and providing necessary funding. These organizations include numerous, well-recognized, national bodies such as:

- American Cancer Society
- American Diabetes Association
- American Geriatrics Association
- American Heart Association
- American Liver Foundation
- American Lung Association
- Arthritis Association
- Centers for Disease Control and Prevention ("CDC")
- Epilepsy Foundation of America
- National Cancer Institute
- National Heart, Lung and Blood Institute
- National Stroke Association

At the present time, it is management's opinion that the scope of on-line resources available for support is limited. In reviewing several websites, the following generalizations can be made:

- the content and services provided are typically very limited and disease/disability specific
- the sites are not generally commercially oriented
- the support offered is typically "brochure-ware" oriented to medical causes and treatment
- the sites are not web portals
- communication forums are rare, and where they exist, are poorly developed
- none of the sites provide information for alternated solutions to common problems

One notable exception to the above generalizations is the site of "WebMD.com" which is commercially oriented, structured along the lines of a portal site, and provides scheduled "hosted" chat with accredited professionals. Given its established market position and current content and services, WebMD.com could become a competitive threat to our planned operations.

Compliance with Government Regulation

Other than through general regulations that are applicable to all businesses, we do not expect our business to be subject to any direct regulation by any government agencies such as, in the US, the Federal Communications Commission (the "FCC"). However, in the US and other countries, ongoing discussions about the regulation of Internet operations and its related economic activities include such issues as: (1) whether Internet access providers should continue to be classified as unregulated "information service providers" rather than as regulated "telecommunications providers" like the telephone companies under the terms of the 1996 Telecommunications Act; (2) whether Internet access providers should be required to contribute to the universal service fund which subsidizes phone service for rural and low income consumers and supports Internet access among schools and libraries; and (3) what regulations, if any, should apply to evolving use of the

Internet for data and telecommunications transmissions. In future the regulatory situation with the FCC or any of a number of other federal agencies or bodies, or state regulatory agencies or bodies, could change.

Further, due to the increasing popularity and use of the Internet, it is possible that additional laws and regulations may be adopted with respect to such issues as: content, privacy, pricing, encryption standards, consumer protection, electronic commerce, taxation, copyright infringement and other intellectual property issues. We can not predict the impact, if any, that any future regulatory changes or developments may have. Changes in the regulatory environment related to the Internet could have a material adverse affect on our business, financial condition and results of operations.

Employees

We have no employees as of the date of this prospectus other than our sole officer, Mr. Edward Panos. We conduct our business through verbal agreements with consultants and arms-length third parties.

Research and Development Expenditures

We have not incurred any research or development expenditures since our incorporation.

Subsidiaries

We have not formed any subsidiaries and have no ownership, either directly or indirectly, in any other company.

Patents and Trademarks

We do not own, either legally or beneficially, any patent or trademark.

Although we believe that our success will be more dependent on our technical, marketing and customer service expertise than upon proprietary rights, we recognize that our success and ability to compete will be dependent in part upon proprietary rights. We will be seeking copyright, trade mark and other applicable protection for the Common Horizons "brand" which we will be developing, as well as for any proprietary content, database, or functionality developed for our Web Portal. In respect of third-party software products which are critical to the development and ongoing operation of the Common Horizons site, we intend to maintain or negotiate renewals of such software licenses and authorizations as may be necessary, although it cannot be certain that such renewals will be available on acceptable terms, if at all.

Plan of Operations

For the next twelve months, we will require significant addition capital to support our business infrastructure including costs of operation following development of the Common Horizons Web Portal. The completion of our business plan for the next twelve months is contingent upon us obtaining additional financing. If we are unable to obtain additional financing, our business plan will be significantly delayed.

Plan of Operations for Site Development

Our immediate plan is to complete the design and implementation of our Web Portal and supporting infrastructure. Our objective is to provide visitors and members with speedy access, reliability, privacy and security. Speedy access will be achieved through a user-friendly design and the utilization of telecommunications bandwidth capacity sufficient to handle a high volume of visitors and members. In furtherance of this plan, on May 10, 2004 we entered into an agreement with Cahan Creative LLC, an experienced web development firm based in Upper Arlington, Ohio, to perform the initial site development work. The Common Horizons Web Portal will be developed using HTML, C and C++, software running an SQL database architecture operating on a Windows XP platform. Management anticipates that the initial site development work for the Common Horizons Web Portal will be completed within three to six months.

Following completion of the initial site development work, we plan to increase the reliability of our service by hosting the site on Company-owned servers and related telecommunications equipment. We plan to maintain the site hardware at a reputable third-party "server park" operator. We also plan to establish an arrangement with an independent party to backup the hosting facilities should we encounter difficulties with our primary operator. At the present time, no agreement or oral understandings are in place with a primary operator or independent party that will provide backup support. Management anticipates that the implementation of these steps to improve the reliability of our service will occur after we are able to secure additional financing. In the event that we are successful in securing additional financing, we plan to implement these steps in the next six to twelve months.

After the Common Horizons Web Portal is fully developed and also within the next six to twelve months, we intend to add the ability to continuously monitor capacity demands on our site so that we can grow our infrastructure software and hardware resources should market demand increase. Our objective is to proactively manage our operations against actual site usage.

Plan of Operation for Marketing

Over the next twelve months we plan to design and implement sales and marketing efforts in order to attract visitors to our site. Our initial plan is to market our service and direct Internet users to our website by seeking relationships with other companies or organizations that maintain websites. We plan to establish agreements with these companies or organizations where they would place on their website information about our service and links to our website in return for us providing the same with respect to their service. At the present time, we have not entered into any agreements with any companies or organizations that maintain websites.

Over the next twelve months we also plan to initiate an email marketing campaign that will be targeted to medical agencies, charities, hospitals, and medical practitioners. We intend to purchase email addresses and send mass emails that are designed to attract visitors to our site. Management anticipates that this email marketing campaign coupled with links to our website from other health related websites will build awareness and eventual memberships for our service. In addition, management anticipates that these marketing efforts will also result in a number of personal

referrals to visit our website. We intend to reinforce referrals through existing members by sending all members a professionally designed and produced e-magazine or e-newsletter each month containing information and updates on our services. We also intend to purchase physical addresses and conduct a mailing of marketing materials once every three months.

We are still in the process of developing other sales and marketing efforts to attract visitors to our site. Some of these ideas include the following:

- develop relationships with medical agencies, charities, hospitals and medical practitioners where they would permit brochure distribution detailing our service and the support network we plan on establishing;
- contact publications with the intention that articles and publicity that they may generate would further create awareness of our service and support network;
- run a print advertisement in trade and other specialist publications in the health care industry; and
- create a member referral program that will provide referring members a two month free extension of their membership for each new member they refer

We plan to regularly evaluate the effectiveness of our marketing methods, primarily by analyzing member registration statistics and tracking the referral source in order to refine our ongoing marketing campaign. We will use input from member contacts to determine what marketing methods and incentives prove most effective.

We intend to hire employees to handle the additional demands associated with the growth of our business when needed. Additional employees may be hired for sales and marketing, technical support, website management, as well as administration.

Following the initial site development work and establishment of the Common Horizons Web Portal, we will require significant funds to purchase additional software, hardware, and to monitor and improve the functionality of our website. The cost of purchasing software and hardware to service our operations is estimated to be in the range of \$5,000 to \$10,000. The costs of the physical siting of the server(s) and their ongoing upkeep will be handled under contract by a third-party professional hosting ("server park") organization in order to minimize Common Horizons investment in expensive telecommunication lines, environment control (HVAC) and security equipment and related facilities.

Assuming that we are successful in raising additional financing, we anticipate that we will incur the following expenses over the next twelve months:

1. \$30,000 in connection with the purchase of software and hardware;
2. \$100,000 in connection with the implementation of our marketing and sales plan;
3. \$100,000 in connection with general and administrative expenses; and
4. \$20,000 for operating expenses, including professional legal and accounting expenses

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associated with our becoming a reporting issuer under the Securities Exchange Act of 1934.

The completion of our business plan for the next twelve months is contingent upon us obtaining additional financing. As of June 30, 2004, we had cash in the amount of \$2,521. We have forecasted expenditures of \$250,000 for the next twelve months as set forth above. Therefore, we will require financing in the amount of \$247,479 to pursue our business plan for the next twelve months. If we are unable to obtain additional financing, our business plan will be significantly delayed. We do not have any formal commitments or arrangements for the advancement or loan of funds.

Results of Operations for Period Ending June 30, 2004

We were incorporated on January 28, 2004. We did not earn any revenues from inception through the period ending June 30, 2004. We do not anticipate earning revenues until such time that the Common Horizons Web Portal is fully developed and operational. Our expected revenues will likely be comprised of member access services revenues, paid advertisements, and vitamin and book sales.

We incurred operating expenses in the amount of \$63,450 for the period ended June 30, 2004. These operating expenses are attributed to general and administrative expenses associated with the initial development of the Common Horizons Web Portal. We anticipate our operating expenses will increase as we undertake our plan of operations. The increase will be attributable to our website being operational, the implementation of our sales and marketing plan, and the professional fees to be incurred in connection with the filing of a registration statement with the Securities Exchange Commission under the Securities Act of 1933. We anticipate our ongoing operating expenses will also increase once we become a reporting company under the Securities Exchange Act of 1934.

We incurred a loss in the amount of \$63,450 for the period ended June 30, 2004. Our loss was attributable to operating expenses.

Liquidity and Capital Resources

We had cash of \$2,521 as of June 30, 2004. We had a working capital deficit of \$48,450 as of June 30, 2004.

As of June 30, 2004, we had insufficient capital to support our intermediate term cash requirements. We must raise additional capital to achieve our business goals and to continue operations. We plan to complete a private placement to raise sufficient financing in order to meet our financial requirements over the next twelve months. We believe that it will be easier to raise the requisite financing once we become a reporting company. In the event we are not able to obtain financing within the next 12 months, our operations will be limited.

We have not attained profitable operations and are dependent upon obtaining financing to continue operations. For these reasons our auditors stated in their report that they have substantial doubt we will be able to continue as a going concern.

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Description of Property

The Company's offices are presently located at 620 Tam O'Shanter, Las Vegas, NV 89109. While limited in size, the Company's present corporate office provides facilities suited to existing corporate development and marketing planning functions. As the Company grows, new premises will be required in order to provide the additional facilities needed for the implementation of the Company's business plan and the commencement of ongoing corporate and administrative, marketing and sales, member support and technical operations functions. The Company does not plan to purchase and own any real estate at this present time.

Certain Relationships and Related Transactions

None of the following parties has, since our date of incorporation, had any material interest, direct or indirect, in any transaction with us or in any presently proposed transaction that has or will materially affect us, other than noted in this section:

- Any of our directors or officers;
- Any person proposed as a nominee for election as a director;
- Any person who beneficially owns, directly or indirectly, shares carrying more than 10% of the voting rights attached to our outstanding shares of common stock;
- Any of our promoters;
- Any relative or spouse of any of the foregoing persons who has the same house address as such person.

Market for Common Equity and Related Stockholder Matters

There is presently no public market for our common stock. We anticipate making an application for trading of our common stock on the NASD over the counter bulletin board upon the effectiveness of the registration statement of which this prospectus forms a part. We can provide no assurance that our shares will be traded on the bulletin board, or if traded, that a public market will materialize.

The Securities Exchange Commission has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00, other than securities registered on certain national securities exchanges or quoted on the NASDAQ system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or system. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock, to deliver a standardized risk disclosure document prepared by the Commission, that: (a) contains a description of the nature and level of risk in the market for penny stocks in both public offerings and secondary trading; (b) contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation to such duties or other requirements of the Securities laws; (c) contains a brief, clear, narrative description of a dealer market, including bid and ask prices for penny stocks and the significance of the spread between the bid and ask price; (d) contains a toll-free telephone number for inquiries on disciplinary actions; (e) defines significant terms in the disclosure document or in the conduct of trading in penny stocks; and; (f)

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contains such other information and is in such form, including language, type, size and format, as the Commission shall require by rule or regulation.

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, the customer with (a) bid and offer quotations for the penny stock; (b) the compensation of the broker-dealer and its salesperson in the transaction; (c) the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and (d) a monthly account statements showing the market value of each penny stock held in the customer's account.

In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from those rules; the broker-dealer must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written acknowledgment of the receipt of a risk disclosure statement, a written agreement to transactions involving penny stocks, and a signed and dated copy of a written suitability statement.

These disclosure requirements may have the effect of reducing the trading activity in the secondary market for our stock if it becomes subject to these penny stock rules. Therefore, if our common stock becomes subject to the penny stock rules, stockholders may have difficulty selling those securities.

Holders of Our Common Stock

As of the date of this registration statement, we had thirty-nine (39) holders of record of our common stock.

Rule 144 Shares

We are registering 5,500,000 shares held by the selling shareholders listed in this prospectus. The remaining 5,000,000 shares of our common stock will be available for resale to the public after January 30, 2005, in accordance with the volume and trading limitations of Rule 144 of the Securities Act of 1933.

In general, under Rule 144 as currently in effect, a person who has beneficially owned shares of a company's common stock for at least one year is entitled to sell within any three month period a number of shares that does not exceed the greater of:

1. one percent of the number of shares of the company's common stock then outstanding, which, in our case, will equal approximately 105,000 shares as of the date of this prospectus, or;
2. the average weekly trading volume of the company's common stock during the four calendar weeks preceding the filing of a notice on form 144 with respect to the sale.

Sales under Rule 144 are also subject to manner of sale provisions and notice requirements and to the availability of current public information about the company.

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Under Rule 144(k), a person who is not one of the company's affiliates at any time during the three months preceding a sale, and who has beneficially owned the shares proposed to be sold for at least two years, is entitled to sell shares without complying with the manner of sale, public information, volume limitation or notice provisions of Rule 144.

As of the date of this prospectus, persons who are our affiliates hold 100% of the total shares that may be sold, at least partially, pursuant to Rule 144 after January 30, 2005.

Stock Option Grants

To date, we have not granted any stock options.

Registration Rights

We have not granted registration rights to the selling shareholders or to any other persons.

We are paying the expenses of the offering because we seek to: (i) become a reporting company with the Commission under the Securities Exchange Act of 1934; and (ii) enable our common stock to be traded on the NASD over-the-counter bulletin board. We plan to file a Form 8-A registration statement with the Commission prior to the effectiveness of the Form SB-2 registration statement. The filing of the Form 8-A registration statement will cause us to become a reporting company with the Commission under the 1934 Act concurrently with the effectiveness of the Form SB-2 registration statement. We must be a reporting company under the 1934 Act in order that our common stock is eligible for trading on the NASD over-the-counter bulletin board. We believe that the registration of the resale of shares on behalf of existing shareholders may facilitate the development of a public market in our common stock if our common stock is approved for trading on a recognized market for the trading of securities in the United States.

We consider that the development of a public market for our common stock will make an investment in our common stock more attractive to future investors. In order for us to pursue our business plan for the next twelve months, we will need to raise additional capital. We believe that obtaining reporting company status under the 1934 Act and trading on the OTCBB should increase our ability to raise these additional funds from investors.

Dividends

There are no restrictions in our articles of incorporation or bylaws that prevent us from declaring dividends. The Nevada Revised Statutes, however, do prohibit us from declaring dividends where after giving effect to the distribution of the dividend:

1. we would not be able to pay our debts as they become due in the usual course of business, or;
2. our total assets would be less than the sum of our total liabilities plus the amount that would be needed to satisfy the rights of shareholders who have preferential rights superior to those receiving the distribution.

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We have not declared any dividends and we do not plan to declare any dividends in the foreseeable future.

Executive Compensation

Summary Compensation Table

The table below summarizes all compensation awarded to, earned by, or paid to both to our President and to our Secretary for all services rendered in all capacities to us for the fiscal year ended June 30, 2004.

<u>Annual Compensation</u>					<u>Long Term Compensation</u>				
<u>Name</u>	<u>Title</u>	<u>Year</u>	<u>Salary</u>	<u>Bonus</u>	<u>Other annual Compensation</u>	Restricted	<u>Options/ SARs (#)</u>	<u>LTIP payouts</u>	<u>All Other Compensation</u>
						<u>Stock Awarded</u>			
Edward F. Panos	President, CEO, CFO, Secretary, Treasurer Director	FYE June 30, 2004	\$0	\$0	\$0	0	0	0	0

We do not pay to our directors or officers any salary or consulting fee. We anticipate that compensation may be paid to officers in the event that we decide to proceed with additional exploration programs beyond the second stage program.

We do not pay to our director any compensation for serving as a director on our board of directors.

Stock Option Grants

We have not granted any stock options to the executive officers during since our incorporation.

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Financial Statements

Index to Financial Statements:

1. Audited consolidated financial statements for the period ended June 30, 2004, including:

F-1	Auditors' Report
F-2	Balance Sheet;
F-3	Statement of Operations;

- F-4 Statement of Stockholders' Deficit;
- F-5 Statement of Cash Flows; and
- F-6-8 Notes to Consolidated Financial Statements.

De Joya & Company
Certified Public Accountants & Consultants
8275 So. Eastern Avenue, Suite 250
Las Vegas, Nevada 89123

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors
Common Horizons, Inc.
Las Vegas, Nevada

We have audited the accompanying balance sheet of Common Horizons, Inc. (A Development Stage Company) as of June 30, 2004 and the related statements of operations, stockholders' deficit, and cash flows for the period from January 28, 2004 (Inception) through June 30, 2004. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Common Horizons, Inc. (A Development Stage Company) as of June 30, 2004, and the results of its operations and cash flows for the period from January 28, 2004 (Inception) through June 30, 2004 in conformity with accounting principles generally accepted in the United States.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has suffered recurring losses from operations, which raise substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters also are described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ De Joya & Company
De Joya & Company
July 19, 2004
Las Vegas, Nevada

COMMON HORIZONS, INC.
(DEVELOPMENT STAGE COMPANY)
BALANCE SHEET
JUNE 30, 2004

ASSETS

Current assets	
Cash	\$ 2,521
Total current assets	<u>2,521</u>
Total assets	<u><u>\$ 2,521</u></u>

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current liabilities	
Accounts payable	\$ 25,000
Loan from stockholder	25,971
Total current liabilities	<u>50,971</u>
Total liabilities	50,971
Commitments and contingencies	--
Stockholders' deficit	
Common stock; \$.001 par value; 25,000,000 shares authorized, 10,500,000 shares issued and outstanding	10,500
Additional paid-in capital	4,500
Accumulated deficit during development stage	<u>(63,450)</u>
Total stockholders' deficit	<u>(48,450)</u>
Total liabilities and stockholders' deficit	<u><u>\$ 2,521</u></u>

See accompanying Notes to Consolidated Financial Statements

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COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF OPERATIONS
FOR THE PERIOD FROM JANUARY 28, 2004 (INCEPTION) THROUGH JUNE 30, 2004

Revenues	\$ --
Cost of revenues	<u>--</u>
Gross profit	--
Operating expenses	
Depreciation	--
Stock based compensation	--
Selling general and administrative	63,450
Total operating expenses	<u>63,450</u>
Loss from operations	(63,450)
Provision for income taxes	<u>--</u>
Net loss	<u><u>\$ (63,450)</u></u>
Basic loss per common share	<u>\$ (0.01)</u>
Diluted loss per common share	<u>\$ (0.01)</u>
Basic weighted average common	

shares outstanding

5,798,701

See accompanying Notes to Consolidated Financial Statements

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COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF STOCKHOLDERS' DEFICIT
FOR THE PERIOD OF JANUARY 28, 2004 (INCEPTION) THROUGH JUNE 30, 2004

Total	<u>Common Stock</u>		Additional	Accumulated	
Stockholders'			Paid-in Capital	deficit during	
<u>Deficit</u>	<u>Shares</u>	<u>Amount</u>		<u>development stage</u>	
Balance, January 28, 2004 (Inception)	--	\$ --	\$ --	\$ --	--
Issuance of common stock, \$.01 per share	4,500,000	4,500	--	--	4,500
Issuance of common stock, \$.10 per share	1,000,000	1,000	9,000	--	10,000
Issuance of common stock, \$.001 per share	5,000,000	5,000	(4,500)	--	500
Net loss	--	--	--	(63,450)	(63,450)
Balance, June 30, 2004	<u>10,500,000</u>	<u>\$ 10,500</u>	<u>\$ 4,500</u>	<u>\$ (63,450)</u>	<u>\$ (48,450)</u>

See accompanying Notes to Consolidated Financial Statements

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COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM JANUARY 28, 2004 (INCEPTION) THROUGH JUNE 30, 2004

Cash flows from operating activities:	
Net loss	\$ (63,450)
Changes in operating assets and liabilities:	
Change in accounts payable	<u>25,000</u>
Net cash provided by operating activities	(38,450)
Cash flows from financing activities:	
Proceeds from issuance of common stock	15,000
Proceeds from loans from stockholder	<u>25,971</u>
Net cash used by investing activities	<u>40,971</u>
Net change in cash	2,521
Cash, beginning of period	<u>--</u>
Cash, end of period	<u>\$ 2,521</u>

See accompanying Notes to Consolidated Financial Statements

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1. DESCRIPTION OF BUSINESS, HISTORY AND SUMMARY OF SIGNIFICANT POLICIES

Description of business - Common Horizons, Inc., (referred to as the "Company") main business activity is the establishment and

development of business through the CommonHorizons.com website portal. The Company maintains an office in Las Vegas, Nevada.

History - Common Horizons, Inc. (referred to as the "Company") was incorporated in Nevada on January 28, 2004 (inception).

Development stage company - The accompanying financial statements have been prepared in accordance with the Statement of Financial Accounting Standards No. 7 "Accounting and Reporting by Development-Stage Enterprises". A development-stage enterprise is one in which planned principal operations have not commenced or if its operations have commenced, there has been no significant revenues there from.

Going concern - The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has incurred cumulative net losses of approximately \$68,000 since its inception and may require additional capital for its operational activities. The company's ability to raise additional capital through the future issuances of the common stock is unknown. The obtainment of additional financing and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. The ability to successfully resolve these factors raise substantial doubt about the Company's ability to continue as a going concern. The consolidated financial statements of the Company do not include any adjustments that may result from the outcome of these aforementioned uncertainties.

Definition of fiscal year - The Company's fiscal year end is December 31.

Use of estimates - The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States 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 consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition - Revenues are recognized during the period in which the revenues are earned. Costs and expenses are recognized during the period in which they are incurred.

Fixed assets - Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided principally on the straight-line method over the estimated useful lives of the assets, which are generally 3 to 10 years. The cost of repairs and maintenance is charged to expense as incurred. Expenditures for property betterments and renewals are capitalized. Upon sale or other disposition of a depreciable asset, cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in other income (expense).

The Company periodically evaluates whether events and circumstances have occurred that may warrant revision of the estimated useful life of fixed assets or

whether the remaining balance of fixed assets should be evaluated for possible impairment. The Company uses an estimate of the related undiscounted cash

flows over the remaining life of the fixed assets in measuring their recoverability.

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1. DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT POLICIES (continued)

Fair value of financial instruments - Financial accounting standards Statement No. 107, "Disclosure About Fair Value of Financial Instruments", requires the Company to disclose, when reasonably attainable, the fair market values of its assets and liabilities which are deemed to be financial instruments. The carrying amounts and estimated fair values of the Company's financial instruments approximate their fair value due to the short-term nature.

Earnings (loss) per share - Basic earnings (loss) per share exclude any dilutive effects of options, warrants and convertible securities. Basic earnings (loss) per share is computed using the weighted-average number of outstanding common stocks during the applicable period. Diluted earnings per share is computed using the weighted-average number of common and common stock equivalent shares outstanding during the period. Common stock equivalent shares are excluded from the computation if their effect is antidilutive.

Income taxes - The Company accounts for its income taxes in accordance with Statement of Financial Accounting Standards No. 109, which requires recognition of deferred tax assets and liabilities for future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credit carry-forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Comprehensive income (loss) - The Company has no components of other comprehensive income. Accordingly, net loss equals comprehensive loss for all periods.

Advertising costs - Advertising costs incurred in the normal course of operations are expensed as incurred. No advertising costs have been incurred as of January 28, 2004 (date of inception) through June 30, 2004.

Stock-based compensation - The Company applies Accounting Principles Board ("APB") Opinion No. 25, Accounting for Stock Issued to Employees, and Related Interpretations, in accounting for stock options issued to employees. Under APB No. 25, employee compensation cost is recognized when estimated fair value of the underlying stock on date of the grant exceeds exercise price of the stock option. For stock options and warrants issued to non-employees, the Company applies SFAS No. 123, Accounting for Stock-Based Compensation, which requires the recognition of compensation cost based upon the fair value of stock options at the grant date using the Black-Scholes option pricing model. For period from January 28, 2004 (date of inception) through June 30, 2004, there were no stock options and/or warrants granted.

In December 2003, the FASB issued SFAS No. 148, "Accounting for Stock-Based Compensation-Transition and Disclosure". SFAS No. 148 amends the transition and disclosure provisions of SFAS No. 123. The Company is currently evaluating SFAS No. 148 to determine if it will adopt SFAS No. 123 to account for employee stock options using the fair value method and, if so, when to begin transition to that method.

New accounting pronouncements - In April 2002, the FASB issued Statement No. 145, *Rescission of FASB Statements No. 4, 44, and 64, Amendments of FASB Statement No. 13, and Technical Corrections*. The Company does not believe that the adoption of this pronouncement will have a material effect on its financial statements.

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1. DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT POLICIES (continued)

New accounting pronouncements (continued)

In June 2002, the FASB issued Statement No. 146, *Accounting for Costs Associated With Exit or Disposal Activities*. This statement requires the recognition of a liability for a cost associated with an exit or disposal activity when the liability is incurred versus the date the Company commits to an exit plan. In addition, this statement states the liability should be initially measured at fair value. The statement is effective for exit or disposal activities that are initiated after December 31, 2002. The Company does not believe that the adoption of this pronouncement will have a material effect on its financial statements.

In November 2002, the Financial Accounting Standards Board issued FASB Interpretation No. 45 ("FIN No. 45"), *Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others* an interpretation of SFAS No. 5, 57, and 107 and rescission of FASB Interpretation No. 34, was issued. FIN No. 45 clarifies the requirements of SFAS No. 5, *Accounting for Contingencies*, relating to a guarantor's accounting for, and disclosure of, the issuance of certain types of guarantees. The adoption of the provisions of FIN No. 45 did not have a material impact on the Company's results of operations, financial position or cash flows.

In January 2003, the FASB issued Interpretation No. 46, *Consolidation of Variable Interest Entities*. This interpretation establishes standards for identifying a variable interest entity and for determining under what circumstances a variable interest entity should be consolidated with its primary beneficiary. Until now, a company generally has included another entity in its consolidated financial statements only if it controlled the entity through voting interests. Interpretation No. 46 changes that by requiring a variable interest entity to be consolidated by a company if that company is subject to a majority of the risk of loss from the variable interest entity's activities or is entitled to receive a majority of the entity's residual returns or both. The Company does not believe that the adoption of this pronouncement will have a material effect on its financial statements.

2. DUE TO RELATED PARTY.

As of June 30, 2004, loans from stockholders totaling \$25,971 consists of loans from two stockholders of the company which is unsecured, bears no interest and due on demand.

3. CAPITAL STOCK TRANSACTIONS

Common stock - The authorized common stock is 25,000,000 shares at \$.001 par value. As of June 30, 2004, the Company had 10,500,000 shares of common stock issued and outstanding.

During March 2004, the Company issued 500,000 shares of common stock to two individuals at \$.001 per share for cash of \$500.

From March 31, 2004 through April 30, 2004, the Company issued 450,000 shares of common stock to thirty individuals and two business entities at \$.01 per share for cash of \$4,500.

From June 11, 2004 through June 18, 2004, the Company issued 100,000 shares of common stock to five individuals at \$.10 per share for cash of \$10,000.

On June 25, 2004, the Company approved a 10 to 1 forward stock split. Accordingly, the financials statements have been adjusted retrospectively to take into account the forward stock split as if it had occurred from the Company's inception.

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Changes In and Disagreements with Accountants

We have had no changes in or disagreements with our accountants.

Available Information

We have filed a registration statement on form SB-2 under the Securities Act of 1933 with the Securities and Exchange Commission with respect to the shares of our common stock offered through this prospectus. This prospectus is filed as a part of that registration statement, but does not contain all of the information contained in the registration statement and exhibits. Statements made in the registration statement are summaries of the material terms of the referenced contracts, agreements or documents of the company. We refer you to our registration statement and each exhibit attached to it for a more detailed description of matters involving the company, and the statements we have made in this prospectus are qualified in their entirety by reference to these additional materials. You may inspect the registration statement, exhibits and schedules filed with the Securities and Exchange Commission at the Commission's principal office in Washington, D.C. Copies of all or any part of the registration statement may be obtained from the Public Reference Section of the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington,

D.C. 20549. Please Call the Commission at 1-800-SEC-0330 for further information on the operation of the public reference rooms. The Securities and Exchange Commission also maintains a web site at <http://www.sec.gov> that contains reports, proxy Statements and information regarding registrants that files electronically with the Commission. Our registration statement and the referenced exhibits can also be found on this site.

If we are not required to provide an annual report to our security holders, we intend to still voluntarily do so when otherwise due, and will attach audited financial statements with such report.

Until _____, all dealers that effect transactions in these securities whether or not participating in this offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

Part II

Information Not Required In the Prospectus

Item 24. Indemnification of Directors and Officers

Our officers and directors are indemnified as provided by the Nevada Revised Statutes and our bylaws.

Under the governing Nevada statutes, director immunity from liability to a company or its shareholders for monetary liabilities applies automatically unless it is specifically limited by a company's articles of incorporation. Our articles of incorporation do not contain any limiting language regarding director immunity from liability. Excepted from this immunity are:

1. a willful failure to deal fairly with the company or its shareholders in connection with a matter in which the director has a material conflict of interest;
2. a violation of criminal law (unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful);
3. a transaction from which the director derived an improper personal profit; and
4. willful misconduct.

Our bylaws provide that we will indemnify our directors and officers to the fullest extent not prohibited by Nevada law; provided, however, that we may modify the extent of such indemnification by individual contracts with our directors and officers; and, provided, further, that we shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless:

1. such indemnification is expressly required to be made by law;
2. the proceeding was authorized by our Board of Directors;
3. such indemnification is provided by us, in our sole discretion, pursuant to the powers vested us under Nevada law; or;
4. such indemnification is required to be made pursuant to the bylaws.

Our bylaws provide that we will advance to any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a director or officer, of the company, or is or was serving at the request of the company as a director or executive officer of another company, partnership, joint venture, trust or other enterprise, prior to the final disposition of the proceeding, promptly following request therefore, all expenses incurred by any

director or officer in connection with such proceeding upon receipt of an undertaking by or on behalf of such person to repay said amounts if it should be determined ultimately that such person is not entitled to be indemnified under our bylaws or otherwise.

Our bylaws provide that no advance shall be made by us to an officer of the company, except by reason of the fact that such officer is or was a director of the company in which event this paragraph shall not apply, in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made: (a) by the board of directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (b) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the company.

Item 25. Other Expenses Of Issuance And Distribution

The estimated costs of this offering are as follows:

Securities and Exchange Commission registration fee	\$	70
Federal Taxes	\$	Nil
State Taxes and Fees	\$	Nil
Transfer Agent Fees	\$	1,000
Accounting fees and expenses	\$	5,000
Legal fees and expenses	\$	20,000
Total	\$	26,070

All amounts are estimates, other than the Commission's registration fee.

We are paying all expenses of the offering listed above. No portion of these expenses will be borne by the selling shareholders. The selling shareholders, however, will pay any other expenses incurred in selling their common stock, including any brokerage commissions or costs of sale.

Item 26. Recent Sales Of Unregistered Securities

We completed an offering of 4,500,000 shares of our common stock at a price of \$0.01 per share to a total of thirty-three purchasers in an offering that was exempt from registration under Rule 504 of Regulation D of the Securities Act of 1933 and completed on May 5, 2004. The total amount we received from this offering was \$4,500. Each purchaser represented his intention to acquire the securities for investment only and not with a view toward distribution. We did not engage in any public solicitation or general advertising. Each investor was given adequate access to sufficient information about us to make an informed investment decision. None of the securities were sold through an underwriter and accordingly, there were no underwriting discounts or commissions

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involved. No registration rights were granted to any of the purchasers. We issued the stock certificates and affixed the appropriate legends to the restricted stock.

We completed an offering of 1,000,000 shares of our common stock at a price of \$0.10 per share to a total of five purchasers in an offering that was exempt from registration under Rule 504 of Regulation D of the Securities Act of 1933 and completed on June 22, 2004. The total amount we received from this offering was \$10,000. Each purchaser represented his intention to acquire the securities for investment only and not with a view toward distribution. We did not engage in any public solicitation or general advertising. Each investor was given adequate access to sufficient information about us to make an informed investment decision. None of the securities were sold through an underwriter and accordingly, there were no underwriting discounts or commissions involved. No registration rights were granted to any of the purchasers. We issued the stock certificates and affixed the appropriate legends to the restricted stock.

Item 27. Exhibits

Exhibit Number	Description
3.1	Articles of Incorporation
3.2	By-Laws
4.1	Sample Share Certificate
5.1	Opinion of Cane & Associates, LLP, with consent to use
23.1	Consent of De Joya & Company, Certified Public Accountants and Consultants

Item 28. Undertakings

The undersigned registrant hereby undertakes:

- To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement;
 - to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
 - to reflect in the prospectus any facts or events arising after the effective date of this registration statement, or most recent post-effective amendment, which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement, and;
 - to include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in the registration statement.
- That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities

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offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered hereby which remain unsold at the termination of the offering.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to our directors, officers and controlling persons pursuant to the provisions above, or otherwise, we been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933, and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities, other than the payment by us of expenses incurred or paid by one of our directors, officers, or controlling persons in the successful defense of any action, suit or proceeding, is asserted by one of our directors, officers, or controlling persons in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification is against public policy as expressed in the Securities Act of 1933, and we will be governed by the final adjudication of such issue.

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SIGNATURES

In accordance with the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form SB-2 and authorized this registration statement to be signed on its behalf by the undersigned, in the City of Las Vegas, Nevada on September 28, 2004.

COMMON HORIZONS, INC.

By:

/s/ Edward F. Panos

Edward F. Panos

President, Chief Executive Officer,
Chief Financial Officer and Director

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DEAN HELLER
Secretary of State
206 North Carson Street
Carson City, Nevada 89701-4299
(776) 684-5708

FILED # C1903-04
JAN 28, 2004

Articles of Incorporation (PURSUANT TO NRS 78)

Important. Read attached instructions before completing form
USE ONLY

ABOVE SPACE IS FOR OFFICE

1. Name of Corporation:

COMMON HORIZONS, INC.

2. Resident Agent Name and Street Address:

KYLEEN E. CANE

Address:

(must be a Nevada address where process may be served)

3199 E. WARM SPRINGS, SUITE #200

Street Address

Las Vegas

City

NEVADA

State

89120

Zip Code

Optional Mailing Address

City

State

Zip Code

3. Shares:

(number of shares corporation authorized to issue)

Number of shares

with par value: 25,000,000

Par Value: \$.001

Number of shares

without par value: _____

4. Names & Addresses of Board of Directors/Trustees:
(attach additional page there is more than 3 directors/trustees)

1. EDWARD PANOS

Name

3199 E. WARM SPRINGS ROAD, SUITE 200

Street Address

LAS VEGAS

City

NEVADA

State

89120

Zip Code

2. _____

Name

Street Address

City

State

Zip Code

3. _____

Name

Street Address

City

State

Zip Code

5. Purpose:

(optional-see instructions)

The purpose of this Corporation shall be:

Engage in any lawful act or activity from which corporation may be organized under NRS 78

6. Names, Address and Signature of Incorporator.

(attach additional page there is more than 1 incorporator)

Kyleen E. Cane

Name

/s/ Kyleen Cane

Signature

3199 E. Warm Springs, Suite 200

Address

Las Vegas

City

NV

State

89120

Zip Code

7. Certificate of Acceptance of

I hereby accept appointment as Resident Agent for the above named corporation.

Appointment of
Resident Agent:

/s/ Kyleen Cane
Authorized Signature of R.A. or On Behalf of R.A. Company

1/28/04
Date

This form must be accompanied by appropriate fees. See attached fee schedule.

ARTICLES 2003

Nevada Secretary of State For 78

Revised on: 09/29/03

**BY-LAWS
OF
COMMON HORIZONS, INC.**

(A NEVADA CORPORATION)

ARTICLE I

OFFICES

Section 1. Registered Office. The registered office of the corporation in the State of Nevada shall be in the City of Las Vegas, State of Nevada.

Section 2. Other Offices. The corporation shall also have and maintain an office or principal place of business at such place as may be fixed by the Board of Directors, and may also have offices at such other places, both within and without the State of Nevada as the Board of Directors may from time to time determine or the business of the corporation may require.

ARTICLE II

CORPORATE SEAL

Section 3. Corporate Seal. The corporate seal shall consist of a die bearing the name of the corporation and the inscription, "Corporate Seal-Nevada." Said seal may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise.

ARTICLE III

STOCKHOLDERS' MEETINGS

Section 4. Place of Meetings. Meetings of the stockholders of the corporation shall be held at such place, either within or without the State of Nevada, as may be designated from time to time by the Board of Directors, or, if not so designated, then at the office of the corporation required to be maintained pursuant to Section 2 hereof.

Section 5. Annual Meeting.

(a) The annual meeting of the stockholders of the corporation, for the purpose of election of directors and for such other business as may lawfully come before it, shall be held on such date and at such time as may be designated from time to time by the Board of Directors.

(b) At an annual meeting of the stockholders, only such business shall be conducted as

shall have been properly brought before the meeting. To be properly brought before an annual meeting, business must be: (A) specified in the notice of meeting (or any supplement thereto) given by or at the direction of the Board of Directors, (B) otherwise properly brought before the meeting by or at the direction of the Board of Directors, or (C) otherwise properly brought before the meeting by a stockholder. For business to be properly brought before an annual meeting by a stockholder, the stockholder must have given timely notice thereof in writing to the Secretary of the corporation. To be timely, a stockholder's notice must be delivered to or mailed and received at the principal executive offices of the corporation not later than the close of business on the sixtieth (60th) day nor earlier than the close of business on the ninetieth (90th) day prior to the first anniversary of the preceding year's annual meeting; provided, however, that in the event that no annual meeting was held in the previous year or the date of the annual meeting has been changed by more than thirty (30) days from the date contemplated at the time of the previous year's proxy statement, notice by the stockholder to be timely must be so received not earlier than the close of business on

the ninetieth (90th) day prior to such annual meeting and not later than the close of business on the later of the sixtieth (60th) day prior to such annual meeting or, in the event public announcement of the date of such annual meeting is first made by the corporation fewer than seventy (70) days prior to the date of such annual meeting, the close of business on the tenth (10th) day following the day on which public announcement of the date of such meeting is first made by the corporation. A stockholder's notice to the Secretary shall set forth as to each matter the stockholder proposes to bring before the annual meeting: (i) a brief description of the business desired to be brought before the annual meeting and the reasons for conducting such business at the annual meeting, (ii) the name and address, as they appear on the corporation's books, of the stockholder proposing such business, (iii) the class and number of shares of the corporation which are beneficially owned by the stockholder, (iv) any material interest of the stockholder in such business and (v) any other information that is required to be provided by the stockholder pursuant to Regulation 14A under the Securities Exchange Act of 1934, as amended (the "1934 Act"), in his capacity as a proponent to a stockholder proposal. Notwithstanding the foregoing, in order to include information with respect to a stockholder proposal in the proxy statement and form of proxy for a stockholder's meeting, stockholders must provide notice as required by the regulations promulgated under the 1934 Act. Notwithstanding anything in these Bylaws to the contrary, no business shall be conducted at any annual meeting except in accordance with the procedures set forth in this paragraph (b). The chairman of the annual meeting shall, if the facts warrant, determine and declare at the meeting that business was not properly brought before the meeting and in accordance with the provisions of this paragraph (b), and, if he should so determine, he shall so declare at the meeting that any such business not properly brought before the meeting shall not be transacted.

(c) Only persons who are confirmed in accordance with the procedures set forth in this paragraph (c) shall be eligible for election as directors. Nominations of persons for election to the Board of Directors of the corporation may be made at a meeting of stockholders by or at the direction of the Board of Directors or by any stockholder of the corporation entitled to vote in the election of directors at the meeting who complies with the notice procedures set forth in this paragraph (c). Such nominations, other than those made by or at the direction of the Board of Directors, shall be made pursuant to timely notice in writing to the Secretary of the corporation in accordance with the provisions of paragraph (b) of this Section 5. Such stockholder's notice shall set forth (i) as to each person, if any, whom the stockholder proposes to nominate for election or re-election as a director: (A) the name, age, business address and residence address of such person, (B) the principal

occupation or employment of such person, (c) the class and number of shares of the corporation which are beneficially owned by such person, (D) a description of all arrangements or understandings between the stockholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nominations are to be made by the stockholder, and (E) any other information relating to such person that is required to be disclosed in solicitations of proxies for election of directors, or is otherwise required, in each case pursuant to Regulation 14A under the 1934 Act (including without limitation such person's written consent to being named in the proxy statement, if any, as a nominee and to serving as a director if elected); and (ii) as to such stockholder giving notice, the information required to be provided pursuant to paragraph (b) of this Section 5. At the request of the Board of Directors, any person nominated by a stockholder for election as a director shall furnish to the Secretary of the corporation that information required to be set forth in the stockholder's notice of nomination which pertains to the nominee. No person shall be eligible for election as a director of the corporation unless nominated in accordance with the procedures set forth in this paragraph (c). The chairman of the meeting shall, if the facts warrant, determine and declare at the meeting that a nomination was not made in accordance with the procedures prescribed by these Bylaws, and if he should so determine, he shall so declare at the meeting, and the defective nomination shall be disregarded.

(d) For purposes of this Section 5, "public announcement" shall mean disclosure in a press release reported by the Dow Jones News Service, Associated Press or comparable national news service or in a document publicly filed by the corporation with the Securities and Exchange Commission pursuant to Section 13, 14 or 15(d) of the Exchange Act.

Section 6. Special Meetings.

(a) Special meetings of the stockholders of the corporation may be called, for any purpose or purposes, by (i) the Chairman of the Board of Directors, (ii) the Chief Executive Officer, or (iii) the Board of Directors pursuant to a resolution adopted by a majority of the total number of authorized directors (whether or not there exist any vacancies in previously authorized directorships at the time any such resolution is presented to the Board of Directors for adoption), and shall be held at such place, on such date, and at such time as the Board of Directors, shall determine.

(b) If a special meeting is called by any person or persons other than the Board of Directors, the request shall be in writing, specifying the general nature of the business proposed to be transacted, and shall be delivered personally or sent by registered mail or by tele-graphic or other facsimile transmission to the Chairman of the Board of Directors, the Chief Executive Officer, or the Secretary of the corporation. No business may be transacted at such special meeting otherwise than specified in such notice. The Board of Directors shall determine the time and place of such special meeting, which shall be held not less than thirty-five (35) nor more than one hundred twenty (120) days after the date of the receipt of the request. Upon determination of the time and place of the meeting, the officer receiving the request shall cause notice to be given to the stockholders entitled to vote, in accordance with the provisions of Section 7 of these Bylaws. If the notice is not given within sixty (60) days after the receipt of the request, the person or persons requesting the meeting may set the time and place of the meeting and give the notice. Nothing contained in this paragraph (b) shall be construed as limiting, fixing, or affecting the time when a meeting of stockholders called by action of the Board of Directors may be held.

Section 7. Notice of Meetings. Except as otherwise provided by law or the Articles of Incorporation, written notice of each meeting of stockholders shall be given not less than ten (10) nor more than sixty (60) days before the date of the meeting to each stockholder entitled to vote at such meeting, such notice to specify the place, date and hour and purpose or purposes of the meeting. Notice of the time, place and purpose of any meeting of stockholders may be waived in writing, signed by the person entitled to notice thereof, either before or after such meeting, and will be waived by any stockholder by his attendance thereat in person or by proxy, except when the stockholder attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. Any stockholder so waiving notice of such meeting shall be bound by the proceedings of any such meeting in all respects as if due notice thereof had been given.

Section 8. Quorum. At all meetings of stockholders, except where otherwise provided by statute or by the Articles of Incorporation, or by these Bylaws, the presence, in person or by proxy duly authorized, of the holder or holders of not less than fifty percent (50%) of the outstanding shares of stock entitled to vote shall constitute a quorum for the transaction of business. In the absence of a quorum, any meeting of stockholders may be adjourned, from time to time, either by the chairman of the meeting or by vote of the holders of a majority of the shares represented thereat, but no other business shall be transacted at such meeting. The stockholders present at a duly called or convened meeting, at which a quorum is present, may continue to transact business until adjournment, notwithstanding the withdrawal of enough stockholders to leave less than a quorum. Except as otherwise provided by law, the Articles of Incorporation or these Bylaws, all action taken by the holders of a majority of the votes cast, excluding abstentions, at any meeting at which a quorum is present shall be valid and binding upon the corporation; provided, however, that directors shall be elected by a plurality of the votes of the shares present in person or represented by proxy at the meeting and entitled to vote on the election of directors. Where a separate vote by a class or classes or series is required, except where otherwise provided by the statute or by the Articles of Incorporation or these Bylaws, a majority of the outstanding shares of such class or classes or series, present in person or represented by proxy, shall constitute a quorum entitled to take action with respect to that vote on that matter and, except where otherwise provided by the statute or by the Articles of Incorporation or these Bylaws, the affirmative vote of the majority (plurality, in the case of the election of directors) of the votes cast, including abstentions, by the holders of shares of such class or classes or series shall be the act of such class or classes or series.

Section 9. Adjournment and Notice of Adjourned Meetings. Any meeting of stockholders, whether annual or special, may be adjourned from time to time either by the chairman of the meeting or by the vote of a majority of the shares casting votes, excluding abstentions. When a meeting is adjourned to another time or place, notice need not be given of the adjourned meeting if the time and place thereof are announced at the meeting at which the adjournment is taken. At the adjourned meeting, the corporation may transact any business which might have been transacted at the original meeting. If the adjournment is for more than thirty (30) days or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each stockholder of record entitled to vote at the meeting.

Section 10. Voting Rights. For the purpose of determining those stockholders entitled to vote at any meeting of the stockholders, except as otherwise provided by law, only persons in whose names shares stand on the stock records of the corporation on the record date, as provided in Section 12 of these Bylaws, shall be entitled to vote

at any meeting of stockholders. Every person entitled to vote shall have the right to do so either in person or by an agent or agents authorized by a proxy granted in accordance with Nevada law. An agent so appointed need not be a stockholder. No proxy shall be voted after three (3) years from its date of creation unless the proxy provides for a longer period.

Section 11. Joint Owners of Stock. If shares or other securities having voting power stand of record in the names of two (2) or more persons, whether fiduciaries, members of a partnership, joint tenants, tenants in common, tenants by the entirety, or otherwise, or if two (2) or more persons have the same fiduciary relationship respecting the same shares, unless the Secretary is given written notice to the contrary and is furnished with a copy of the instrument or order appointing them or creating the relationship wherein it is so provided, their acts with respect to voting shall have the following effect: (a) if only one (1) votes, his act binds all; (b) if more than one (1) votes, the act of the majority so voting binds all; (c) if more than one (1) votes, but the vote is evenly split on any particular matter, each faction may vote the securities in question proportionally, or may apply to the Nevada Court of Chancery for relief as provided in the General Corporation Law of Nevada, Section 217(b). If the instrument filed with the Secretary shows that any such tenancy is held in unequal interests, a majority or even-split for the purpose of subsection (c) shall be a majority or even-split in interest.

Section 12. List of Stockholders. The Secretary shall prepare and make, at least ten (10) days before every meeting of stockholders, a complete list of the stockholders entitled to vote at said meeting, arranged in alphabetical order, showing the address of each stockholder and the number of shares registered in the name of each stockholder. Such list shall be open to the examination of any stockholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least ten (10) days prior to the meeting, either at a place within the city where the meeting is to be held, which place shall be specified in the notice of the meeting, or, if not specified, at the place where the meeting is to be held. The list shall be produced and kept at the time and place of meeting during the whole time thereof and may be inspected by any stockholder who is present.

Section 13. Action Without Meeting. No action shall be taken by the stockholders except at an annual or special meeting of stockholders called in accordance with these Bylaws, or by the written consent of all stockholders.

Section 14. Organization.

(a) At every meeting of stockholders, the Chairman of the Board of Directors, or, if a Chairman has not been appointed or is absent, the President, or, if the President is absent, a chairman of the meeting chosen by a majority in interest of the stockholders entitled to vote, present in person or by proxy, shall act as chairman. The Secretary, or, in his absence, an Assistant Secretary directed to do so by the President, shall act as secretary of the meeting.

(b) The Board of Directors of the corporation shall be entitled to make such rules or regulations for the conduct of meetings of stockholders as it shall deem necessary, appropriate or convenient. Subject to such rules and regulations of the Board of Directors, if any, the chairman of the meeting shall have the right and authority to prescribe such rules, regulations and procedures and to do all such acts as, in the judgment of such chairman, are necessary, appropriate or convenient for the proper conduct of the meeting, including, without limitation, establishing an agenda or order of business for the meeting, rules and procedures for maintaining order at the meeting and the safety of those present, limitations on participation in such meeting to stockholders of record of the corporation and their duly authorized and constituted proxies and such other persons as the chairman shall permit, restrictions on entry to the meeting after the time fixed for the commencement thereof, limitations on the time allotted to questions or comments by participants and regulation of the opening and closing of the polls for balloting on matters which are to be voted on by ballot. Unless and to the extent determined by the Board of Directors or the chairman of the meeting, meetings of stockholders shall not be required to be held in accordance with rules of parliamentary procedure.

ARTICLE IV

DIRECTORS

Section 15. Number and Qualification. The authorized number of directors of the corporation shall be not less than one (1) nor more than ten (10) as fixed from time to time by resolution of the Board of Directors; provided

that no decrease in the number of directors shall shorten the term of any incumbent directors. Directors need not be stockholders unless so required by the Articles of Incorporation. If for any cause, the directors shall not have been elected at an annual meeting, they may be elected as soon thereafter as convenient at a special meeting of the stockholders called for that purpose in the manner provided in these Bylaws.

Section 16. Powers. The powers of the corporation shall be exercised, its business conducted and its property controlled by the Board of Directors, except as may be otherwise provided by statute or by the Articles of Incorporation.

Section 17. Election and Term of Office of Directors. Members of the Board of Directors shall hold office for the terms specified in the Articles of Incorporation, as it may be amended from time to time, and until their successors have been elected as provided in the Articles of Incorporation.

Section 18. Vacancies. Unless otherwise provided in the Articles of Incorporation, any vacancies on the Board of Directors resulting from death, resignation, disqualification, removal or other causes and any newly created directorships resulting from any increase in the number of directors, shall unless the Board of Directors determines by resolution that any such vacancies or newly created directorships shall be filled by stockholder vote, be filled only by the affirmative vote of a majority of the directors then in office, even though less than a quorum of the Board of Directors. Any director elected in accordance with the preceding sentence shall hold office for the

remainder of the full term of the director for which the vacancy was created or occurred and until such director's successor shall have been elected and qualified. A vacancy in the Board of Directors shall be deemed to exist under this Bylaw in the case of the death, removal or resignation of any director.

Section 19. Resignation. Any director may resign at any time by delivering his written resignation to the Secretary, such resignation to specify whether it will be effective at a particular time, upon receipt by the Secretary or at the pleasure of the Board of Directors. If no such specification is made, it shall be deemed effective at the pleasure of the Board of Directors. When one or more directors shall resign from the Board of Directors, effective at a future date, a majority of the directors then in office, including those who have so resigned, shall have power to fill such vacancy or vacancies, the vote thereon to take effect when such resignation or resignations shall become effective, and each director so chosen shall hold office for the unexpired portion of the term of the director whose place shall be vacated and until his successor shall have been duly elected and qualified.

Section 20. Removal. Subject to the Articles of Incorporation, any director may be removed by:

- (a) the affirmative vote of the holders of a majority of the outstanding shares of the Corporation then entitled to vote, with or without cause; or
- (b) the affirmative and unanimous vote of a majority of the directors of the Corporation, with the exception of the vote of the directors to be removed, with or without cause.

Section 21. Meetings.

(a) **Annual Meetings.** The annual meeting of the Board of Directors shall be held immediately after the annual meeting of stockholders and at the place where such meeting is held. No notice of an annual meeting of the Board of Directors shall be necessary and such meeting shall be held for the purpose of electing officers and transacting such other business as may lawfully come before it.

(b) **Regular Meetings.** Except as hereinafter otherwise provided, regular meetings of the Board of Directors shall be held in the office of the corporation required to be maintained pursuant to Section 2 hereof. Unless otherwise restricted by the Articles of Incorporation, regular meetings of the Board of Directors may also be held at any place within or without the state of Nevada which has been designated by resolution of the Board of Directors or the written consent of all directors.

(c) **Special Meetings.** Unless otherwise restricted by the Articles of Incorporation, special meetings of the Board of Directors may be held at any time and place within or without the State of Nevada whenever called by the Chairman of the Board, the President or any two of the directors.

(d) **Telephone Meetings.** Any member of the Board of Directors, or of any committee

thereof, may participate in a meeting by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation in a meeting by such means shall constitute presence in person at such meeting.

(e) **Notice of Meetings.** Notice of the time and place of all special meetings of the Board of Directors shall be orally or in writing, by telephone, facsimile, telegraph or telex, during normal business hours, at least twenty-four (24) hours before the date and time of the meeting, or sent in writing to each director by first class mail, charges prepaid, at least three (3) days before the date of the meeting. Notice of any meeting may be waived in writing at any time before or after the meeting and will be waived by any director by attendance thereat, except when the director attends the meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.

(f) **Waiver of Notice.** The transaction of all business at any meeting of the Board of Directors, or any committee thereof, however called or noticed, or wherever held, shall be as valid as though had at a meeting duly held after regular call and notice, if a quorum be present and if, either before or after the meeting, each of the directors not present shall sign a written waiver of notice. All such waivers shall be filed with the corporate records or made a part of the minutes of the meeting.

Section 22. Quorum and Voting.

(a) Unless the Articles of Incorporation requires a greater number and except with respect to indemnification questions arising under Section 43 hereof, for which a quorum shall be one-third of the exact number of directors fixed from time to time in accordance with the Articles of Incorporation, a quorum of the Board of Directors shall consist of a majority of the exact number of directors fixed from time to time by the Board of Directors in accordance with the Articles of Incorporation provided, however, at any meeting whether a quorum be present or otherwise, a majority of the directors present may adjourn from time to time until the time fixed for the next regular meeting of the Board of Directors, without notice other than by announcement at the meeting.

(b) At each meeting of the Board of Directors at which a quorum is present, all questions and business shall be determined by the affirmative vote of a majority of the directors present, unless a different vote be required by law, the Articles of Incorporation or these Bylaws.

Section 23. Action Without Meeting. Unless otherwise restricted by the Articles of Incorporation or these Bylaws, 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 all members of the Board of Directors or committee, as the case may be, consent thereto in writing, and such writing or writings are filed with the minutes of proceedings of the Board of Directors or committee.

Section 24. Fees and Compensation. Directors shall be entitled to such compensation for their services as may be approved by the Board of Directors, including, if so approved, by resolution of the Board of Directors, a fixed sum and expenses of attendance, if any, for attendance at each regular or special meeting of the Board of Directors and at any meeting of a committee of the Board of Directors. Nothing herein contained shall be construed to preclude any director from

serving the corporation in any other capacity as an officer, agent, employee, or otherwise and receiving compensation therefor.

Section 25. Committees.

(a) **Executive Committee.** The Board of Directors may by resolution passed by a majority of the whole Board of Directors appoint an Executive Committee to consist of one (1) or more members of the Board of Directors. The Executive Committee, to the extent permitted by law and provided in the resolution of the Board of Directors

shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the corporation, including without limitation the power or authority to declare a dividend, to authorize the issuance of stock and to adopt a certificate of ownership and merger, and may authorize the seal of the corporation to be affixed to all papers which may require it; but no such committee shall have the power or authority in reference to amending the Articles of Incorporation (except that a committee may, to the extent authorized in the resolution or resolutions providing for the issuance of shares of stock adopted by the Board of Directors fix the designations and any of the preferences or rights of such shares relating to dividends, redemption, dissolution, any distribution of assets of the corporation or the conversion into, or the exchange of such shares for, shares of any other class or classes or any other series of the same or any other class or classes of stock of the corporation or fix the number of shares of any series of stock or authorize the increase or decrease of the shares of any series), adopting an agreement of merger or consolidation, recommending to the stockholders the sale, lease or exchange of all or substantially all of the corporation's property and assets, recommending to the stockholders a dissolution of the corporation or a revocation of a dissolution, or amending the bylaws of the corporation.

(b) **Other Committees.** The Board of Directors may, by resolution passed by a majority of the whole Board of Directors, from time to time appoint such other committees as may be permitted by law. Such other committees appointed by the Board of Directors shall consist of one (1) or more members of the Board of Directors and shall have such powers and perform such duties as may be prescribed by the resolution or resolutions creating such committees, but in no event shall such committee have the powers denied to the Executive Committee in these Bylaws.

(c) **Term.** Each member of a committee of the Board of Directors shall serve a term on the committee coexistent with such member's term on the Board of Directors. The Board of Directors, subject to the provisions of subsections (a) or (b) of this Bylaw may at any time increase or decrease the number of members of a committee or terminate the existence of a committee. The membership of a committee member shall terminate on the date of his death or voluntary resignation from the committee or from the Board of Directors. The Board of Directors may at any time for any reason remove any individual committee member and the Board of Directors may fill any committee vacancy created by death, resignation, removal or increase in the number of members of the committee. The Board of Directors may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee, and, in addition, in the absence or disqualification of any member of a committee, the member or members thereof present at any meeting and not disqualified from voting, whether or not he or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at

the meeting in the place of any such absent or disqualified member.

(d) **Meetings.** Unless the Board of Directors shall otherwise provide, regular meetings of the Executive Committee or any other committee appointed pursuant to this Section 25 shall be held at such times and places as are determined by the Board of Directors, or by any such committee, and when notice thereof has been given to each member of such committee, no further notice of such regular meetings need be given thereafter. Special meetings of any such committee may be held at any place which has been determined from time to time by such committee, and may be called by any director who is a member of such committee, upon written notice to the members of such committee of the time and place of such special meeting given in the manner provided for the giving of written notice to members of the Board of Directors of the time and place of special meetings of the Board of Directors. Notice of any special meeting of any committee may be waived in writing at any time before or after the meeting and will be waived by any director by attendance thereat, except when the director attends such special meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened. A majority of the authorized number of members of any such committee shall constitute a quorum for the transaction of business, and the act of a majority of those present at any meeting at which a quorum is present shall be the act of such committee.

Section 26. Organization. At every meeting of the directors, the Chairman of the Board of Directors, or, if a Chairman has not been appointed or is absent, the President, or if the President is absent, the most senior Vice President, or, in the absence of any such officer, a chairman of the meeting chosen by a majority of the directors present, shall preside over the meeting. The Secretary, or in his absence, an Assistant Secretary directed to do so by the President, shall act as secretary of the meeting.

ARTICLE V

OFFICERS

Section 27. Officers Designated. The officers of the corporation shall include, if and when designated by the Board of Directors, the Chairman of the Board of Directors, the Chief Executive Officer, the President, one or more Vice Presidents, the Secretary, the Chief Financial Officer, the Treasurer, the Controller, all of whom shall be elected at the annual organizational meeting of the Board of Directors. The Board of Directors may also appoint one or more Assistant Secretaries, Assistant Treasurers, Assistant Controllers and such other officers and agents with such powers and duties as it shall deem necessary. The Board of Directors may assign such additional titles to one or more of the officers as it shall deem appropriate. Any one person may hold any number of offices of the corporation at any one time unless specifically prohibited therefrom by law. The salaries and other compensation of the officers of the corporation shall be fixed by or in the manner designated by the Board of Directors.

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Section 28. Tenure and Duties of Officers.

(a) **General.** All officers shall hold office at the pleasure of the Board of Directors and until their successors shall have been duly elected and qualified, unless sooner removed. Any officer elected or appointed by the Board of Directors may be removed at any time by the Board of Directors. If the office of any officer becomes vacant for any reason, the vacancy may be filled by the Board of Directors.

(b) **Duties of Chairman of the Board of Directors.** The Chairman of the Board of Directors, when present, shall preside at all meetings of the stockholders and the Board of Directors. The Chairman of the Board of Directors shall perform other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors shall designate from time to time. If there is no President, then the Chairman of the Board of Directors shall also serve as the Chief Executive Officer of the corporation and shall have the powers and duties prescribed in paragraph (c) of this Section 28.

(c) **Duties of President.** The President shall preside at all meetings of the stockholders and at all meetings of the Board of Directors, unless the Chairman of the Board of Directors has been appointed and is present. Unless some other officer has been elected Chief Executive Officer of the corporation, the President shall be the chief executive officer of the corporation and shall, subject to the control of the Board of Directors, have general supervision, direction and control of the business and officers of the corporation. The President shall perform other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors shall designate from time to time.

(d) **Duties of Vice Presidents.** The Vice Presidents may assume and perform the duties of the President in the absence or disability of the President or whenever the office of President is vacant. The Vice Presidents shall perform other duties commonly incident to their office and shall also perform such other duties and have such other powers as the Board of Directors or the President shall designate from time to time.

(e) **Duties of Secretary.** The Secretary shall attend all meetings of the stockholders and of the Board of Directors and shall record all acts and proceedings thereof in the minute book of the corporation. The Secretary shall give notice in conformity with these Bylaws of all meetings of the stockholders and of all meetings of the Board of Directors and any committee thereof requiring notice. The Secretary shall perform all other duties given him in these Bylaws and other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors shall designate from time to time. The President may direct any Assistant Secretary to assume and perform the duties of the Secretary in the absence or disability of the Secretary, and each Assistant Secretary shall perform other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors or the President shall designate from time to time.

(f) **Duties of Chief Financial Officer.** The Chief Financial Officer shall keep or cause to be kept the books of account of the corporation in a thorough and proper manner and shall render statements of the financial affairs of the corporation in such form and as often as required by the

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Board of Directors or the President. The Chief Financial Officer, subject to the order of the Board of Directors, shall have the custody of all funds and securities of the corporation. The Chief Financial Officer shall perform other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors or the President shall designate from time to time. The President may direct the Treasurer or any Assistant Treasurer, or the Controller or any Assistant Controller to assume and perform the duties of the Chief Financial Officer in the absence or disability of the Chief Financial Officer, and each Treasurer and Assistant Treasurer and each Controller and Assistant Controller shall perform other duties commonly incident to his office and shall also perform such other duties and have such other powers as the Board of Directors or the President shall designate from time to time.

Section 29. Delegation of Authority. The Board of Directors may from time to time delegate the powers or duties of any officer to any other officer or agent, notwithstanding any provision hereof.

Section 30. Resignations. Any officer may resign at any time by giving written notice to the Board of Directors or to the President or to the Secretary. Any such resignation shall be effective when received by the person or persons to whom such notice is given, unless a later time is specified therein, in which event the resignation shall become effective at such later time. Unless otherwise specified in such notice, the acceptance of any such resignation shall not be necessary to make it effective. Any resignation shall be without prejudice to the rights, if any, of the corporation under any contract with the resigning officer.

Section 31. Removal. Any officer may be removed from office at any time, either with or without cause, by the affirmative vote of a majority of the directors in office at the time, or by the unanimous written consent of the directors in office at the time, or by any committee or superior officers upon whom such power of removal may have been conferred by the Board of Directors.

ARTICLE VI

EXECUTION OF CORPORATE INSTRUMENTS AND VOTING OF SECURITIES OWNED BY THE CORPORATION

Section 32. Execution of Corporate Instrument. The Board of Directors may, in its discretion, determine the method and designate the signatory officer or officers, or other person or persons, to execute on behalf of the corporation any corporate instrument or document, or to sign on behalf of the corporation the corporate name without limitation, or to enter into contracts on behalf of the corporation, except where otherwise provided by law or these Bylaws, and such execution or signature shall be binding upon the corporation.

Unless otherwise specifically determined by the Board of Directors or otherwise required by law, promissory notes, deeds of trust, mortgages and other evidences of indebtedness of the corporation, and other corporate instruments or documents requiring the corporate seal, and certificates of shares of stock owned by the corporation, shall be executed, signed or endorsed by the

Chairman of the Board of Directors, or the President or any Vice President, and by the Secretary or Treasurer or any Assistant Secretary or Assistant Treasurer. All other instruments and documents requiring the corporate signature, but not requiring the corporate seal, may be executed as aforesaid or in such other manner as may be directed by the Board of Directors.

All checks and drafts drawn on banks or other depositaries on funds to the credit of the corporation or in special accounts of the corporation shall be signed by such person or persons as the Board of Directors shall authorize so to do.

Unless authorized or ratified by the Board of Directors or within the agency power of an officer, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or for any amount.

Section 33. Voting of Securities Owned by the Corporation. All stock and other securities of other

corporations owned or held by the corporation for itself, or for other parties in any capacity, shall be voted, and all proxies with respect thereto shall be executed, by the person authorized so to do by resolution of the Board of Directors, or, in the absence of such authorization, by the Chairman of the Board of Directors, the Chief Executive Officer, the President, or any Vice President.

ARTICLE VII

SHARES OF STOCK

Section 34. Form and Execution of Certificates. Certificates for the shares of stock of the corporation shall be in such form as is consistent with the Articles of Incorporation and applicable law. 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 of the Board of Directors, or the President or any Vice President and by the Treasurer or Assistant Treasurer or the Secretary or Assistant Secretary, certifying the number of shares owned by him in the corporation. Any or all of the signatures on the certificate may be facsimiles. In case any officer, transfer agent, or registrar who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to be such officer, transfer agent, or registrar before such certificate is issued, it may be issued with the same effect as if he were such officer, transfer agent, or registrar at the date of issue. Each certificate shall state upon the face or back thereof, in full or in summary, all of the powers, designations, preferences, and rights, and the limitations or restrictions of the shares authorized to be issued or shall, except as otherwise required by law, set forth on the face or back a statement that the corporation will furnish without charge to each stockholder who so requests the powers, designations, preferences and relative, participating, optional, or other special rights of each class of stock or series thereof and the qualifications, limitations or restrictions of such preferences and/or rights. Within a reasonable time after the issuance or transfer of uncertificated stock, the corporation shall send to the registered owner thereof a written notice containing the information required to be set forth or stated on certificates pursuant to this section or otherwise required by law or with respect

to this section a statement that the corporation will furnish without charge to each stockholder who so requests the powers, designations, preferences and relative participating, optional or other special rights of each class of stock or series thereof and the qualifications, limitations or restrictions of such preferences and/or rights. Except as otherwise expressly provided by law, the rights and obligations of the holders of certificates representing stock of the same class and series shall be identical.

Section 35. Lost Certificates. A new certificate or certificates shall be issued in place of any certificate or certificates theretofore issued by the corporation alleged to have been lost, stolen, or destroyed, upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost, stolen, or destroyed. The corporation may require, as a condition precedent to the issuance of a new certificate or certificates, the owner of such lost, stolen, or destroyed certificate or certificates, or his legal representative, to advertise the same in such manner as it shall require or to give the corporation a surety bond in such form and amount as it may direct as indemnity against any claim that may be made against the corporation with respect to the certificate alleged to have been lost, stolen, or destroyed.

Section 36. Transfers.

(a) Transfers of record of shares of stock of the corporation shall be made only upon its books by the holders thereof, in person or by attorney duly authorized, and upon the surrender of a properly endorsed certificate or certificates for a like number of shares.

(b) The corporation shall have power to enter into and perform any agreement with any number of stockholders of any one or more classes of stock of the corporation to restrict the transfer of shares of stock of the corporation of any one or more classes owned by such stockholders in any manner not prohibited by the General Corporation Law of Nevada.

Section 37. Fixing Record Dates.

(a) In order that the corporation may determine the stockholders entitled to notice of or to vote at any

meeting of stockholders or any adjournment thereof, the Board of Directors may fix, in advance, a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted by the Board of Directors, and which record date shall not be more than sixty (60) nor less than ten (10) days before the date of such meeting. If no record date is fixed by the Board of Directors, 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 day on which notice is given, or if notice is waived, at the close of business on the day next preceding the day on which the meeting is held. A determination of stockholders of record entitled to notice of or to vote at a 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.

(b) In order that the corporation may determine the stockholders entitled to receive payment of any dividend or other distribution or allotment of any rights or the stockholders 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 Board of Directors may fix, in advance, a record date, which record date shall not precede the date upon which the resolution fixing the record date is adopted, and which

record date shall be not more than sixty (60) days prior to such action. If no record date is fixed, the record date for determining stockholders for any such purpose shall be at the close of business on the day on which the Board of Directors adopts the resolution relating thereto.

Section 38. Registered Stockholders. The corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of any other person whether or not it shall have express or other notice thereof, except as otherwise provided by the laws of Nevada.

ARTICLE VIII

OTHER SECURITIES OF THE CORPORATION

Section 39. Execution of Other Securities. All bonds, debentures and other corporate securities of the corporation, other than stock certificates (covered in Section 34), may be signed by the Chairman of the Board of Directors, the President or any Vice President, or such other person as may be authorized by the Board of Directors, and the corporate seal impressed thereon or a facsimile of such seal imprinted thereon and attested by the signature of the Secretary or an Assistant Secretary, or the Chief Financial Officer or Treasurer or an Assistant Treasurer; provided, however, that where any such bond, debenture or other corporate security shall be authenticated by the manual signature, or where permissible facsimile signature, of a trustee under an indenture pursuant to which such bond, debenture or other corporate security shall be issued, the signatures of the persons signing and attesting the corporate seal on such bond, debenture or other corporate security may be the imprinted facsimile of the signatures of such persons. Interest coupons appertaining to any such bond, debenture or other corporate security, authenticated by a trustee as aforesaid, shall be signed by the Treasurer or an Assistant Treasurer of the corporation or such other person as may be authorized by the Board of Directors, or bear imprinted thereon the facsimile signature of such person. In case any officer who shall have signed or attested any bond, debenture or other corporate security, or whose facsimile signature shall appear thereon or on any such interest coupon, shall have ceased to be such officer before the bond, debenture or other corporate security so signed or attested shall have been delivered, such bond, debenture or other corporate security nevertheless may be adopted by the corporation and issued and delivered as though the person who signed the same or whose facsimile signature shall have been used thereon had not ceased to be such officer of the corporation.

ARTICLE IX

DIVIDENDS

Section 40. Declaration of Dividends. Dividends upon the capital stock of the corporation, subject to the provisions of the Articles of Incorporation, if any, may be declared by the Board of Directors pursuant to law at any regular or special meeting. Dividends may be paid in cash, in property, or in shares of the capital stock, subject to the provisions of the Articles of Incorporation.

of any funds of the corporation available for dividends such sum or sums as the Board of Directors from time to time, in their absolute discretion, think proper as a reserve or reserves to meet contingencies, or for equalizing dividends, or for repairing or maintaining any property of the corporation, or for such other purpose as the Board of Directors shall think conducive to the interests of the corporation, and the Board of Directors may modify or abolish any such reserve in the manner in which it was created.

ARTICLE X

FISCAL YEAR

Section 42. Fiscal Year. The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

ARTICLE XI

INDEMNIFICATION

Section 43. Indemnification of Directors, Executive Officers, Other Officers, Employees and Other Agents.

(a) **Directors Officers.** The corporation shall indemnify its directors and officers to the fullest extent not prohibited by the Nevada General Corporation Law; provided, however, that the corporation may modify the extent of such indemnification by individual contracts with its directors and officers; and, provided, further, that the corporation shall not be required to indemnify any director or officer in connection with any proceeding (or part thereof) initiated by such person unless (i) such indemnification is expressly required to be made by law, (ii) the proceeding was authorized by the Board of Directors of the corporation, (iii) such indemnification is provided by the corporation, in its sole discretion, pursuant to the powers vested in the corporation under the Nevada General Corporation Law or (iv) such indemnification is required to be made under subsection (d).

(b) **Employees and Other Agents.** The corporation shall have power to indemnify its employees and other agents as set forth in the Nevada General Corporation Law.

(c) **Expense.** The corporation shall advance to any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a director or officer, of the corporation, or is or was serving at the request of the corporation as a director or executive officer of another corporation, partnership, joint venture, trust or other enterprise, prior to the final disposition of the proceeding, promptly following request therefor, all expenses incurred by any director or officer in connection with such proceeding upon receipt of an undertaking by or on behalf of such person to repay said amounts if it should be determined ultimately

that such person is not entitled to be indemnified under this Bylaw or otherwise.

Notwithstanding the foregoing, unless otherwise determined pursuant to paragraph (e) of this Bylaw, no advance shall be made by the corporation to an officer of the corporation (except by reason of the fact that such officer is or was a director of the corporation in which event this paragraph shall not apply) in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or (ii) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of the corporation.

(d) **Enforcement.** Without the necessity of entering into an express contract, all rights to indemnification and advances to directors and officers under this Bylaw shall be deemed to be contractual rights and be effective to the same extent and as if provided for in a contract between the corporation and the director or officer. Any right to indemnification or advances granted by this Bylaw to a director or officer shall be enforceable by or on behalf of the person holding such right in any court of competent jurisdiction if (i) the claim for indemnification or advances is denied, in whole or in part, or (ii) no disposition of such claim is made within ninety (90) days of request therefor. The claimant in such enforcement action, if successful in whole or in part, shall be entitled to be paid also the expense of prosecuting his claim. In connection with any claim for indemnification, the corporation shall be entitled to raise as a defense to any such action that the claimant has not met the standard of conduct that make it permissible under the Nevada General Corporation Law for the corporation to indemnify the claimant for the amount claimed. In connection with any claim by an officer of the corporation (except in any action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such officer is or was a director of the corporation) for advances, the corporation shall be entitled to raise a defense as to any such action clear and convincing evidence that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed in the best interests of the corporation, or with respect to any criminal action or proceeding that such person acted without reasonable cause to believe that his conduct was lawful. Neither the failure of the corporation (including its Board of Directors, independent legal counsel or its stockholders) to have made a determination prior to the commencement of such action that indemnification of the claimant is proper in the circumstances because he has met the applicable standard of conduct set forth in the Nevada General Corporation Law, nor an actual determination by the corporation (including its Board of Directors, independent legal counsel or its stockholders) that the claimant has not met such applicable standard of conduct, shall be a defense to the action or create a presumption that claimant has not met the applicable standard of conduct. In any suit brought by a director or officer to enforce a right to indemnification or to an advancement of expenses hereunder, the burden of proving that the director or officer is not entitled to be indemnified, or to such advancement of expenses, under this Article XI or otherwise shall be on the corporation.

(e) **Non-Exclusivity of Rights.** The rights conferred on any person by this Bylaw shall not

be exclusive of any other right which such person may have or hereafter acquire under any statute, provision of the Articles of Incorporation, Bylaws, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in his official capacity and as to action in another capacity while holding office. The corporation is specifically authorized to enter into individual contracts with any or all of its directors, officers, employees or agents respecting indemnification and advances, to the fullest extent not prohibited by the Nevada General Corporation Law.

(f) **Survival of Rights.** The rights conferred on any person by this Bylaw shall continue as to a person who has ceased to be a director, officer, employee or other agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

(g) **Insurance.** To the fullest extent permitted by the Nevada General Corporation Law, the corporation, upon approval by the Board of Directors, may purchase insurance on behalf of any person required or permitted to be indemnified pursuant to this Bylaw.

(h) **Amendments.** Any repeal or modification of this Bylaw shall only be prospective and shall not affect the rights under this Bylaw in effect at the time of the alleged occurrence of any action or omission to act that is the cause of any proceeding against any agent of the corporation.

(i) **Saving Clause.** If this Bylaw or any portion hereof shall be invalidated on any ground by any court of competent jurisdiction, then the corporation shall nevertheless indemnify each director and officer to the full extent not prohibited by any applicable portion of this Bylaw that shall not have been invalidated, or by any other applicable law.

(j) **Certain Definitions.** For the purposes of this Bylaw, the following definitions shall apply:

(i) The term "proceeding" shall be broadly construed and shall include, without limitation, the investigation, preparation, prosecution, defense, settlement, arbitration and appeal of, and the giving of testimony in, any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative.

(ii) The term "expenses" shall be broadly construed and shall include, without limitation, court costs, attorneys' fees, witness fees, fines, amounts paid in settlement or judgment and any other costs and expenses of any nature or kind incurred in connection with any proceeding.

(iii) The term the "corporation" shall include, in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors, officers, and employees or agents, so that any person who is or was a director, officer, employee or agent of such constituent corporation, or is or was serving at the request of such constituent corporation as a director, officer, employee or agent or another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under the provisions of this Bylaw with respect to the

resulting or surviving corporation as he would have with respect to such constituent corporation if its separate existence had continued.

(iv) References to a "director," "executive officer," "officer," "employee," or "agent" of the corporation shall include, without limitation, situations where such person is serving at the request of the corporation as, respectively, a director, executive officer, officer, employee, trustee or agent of another corporation, partnership, joint venture, trust or other enterprise.

(v) References to "other enterprises" shall include employee benefit plans; references to "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the corporation" shall include any service as a director, officer, employee or agent of the corporation which imposes duties on, or involves services by, such director, officer, employee, or agent with respect to an employee benefit plan, its participants, or beneficiaries; and a person who acted in good faith and in a manner he reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner "not opposed to the best interests of the corporation" as referred to in this Bylaw.

ARTICLE XII

NOTICES

Section 44. Notices.

(a) **Notice to Stockholders.** Whenever, under any provisions of these Bylaws, notice is required to be given to any stockholder, it shall be given in writing, timely and duly deposited in the United States mail, postage prepaid, and addressed to his last known post office address as shown by the stock record of the corporation or its transfer agent.

(b) **Notice to directors.** Any notice required to be given to any director may be given by the method stated in subsection (a), or by facsimile, telex or telegram, except that such notice other than one which is delivered personally shall be sent to such address as such director shall have filed in writing with the Secretary, or, in the absence of such filing, to the last known post office address of such director.

(c) **Affidavit of Mailing.** An affidavit of mailing, executed by a duly authorized and competent employee of the corporation or its transfer agent appointed with respect to the class of stock affected, specifying the name and address or the names and addresses of the stockholder or stockholders, or director or directors, to whom any such notice or notices was or were given, and the time and method of giving the same, shall in the absence of fraud, be prima facie evidence of the facts therein contained.

(d) **Time Notices Deemed Given.** All notices given by mail, as above provided, shall be

deemed to have been given as at the time of mailing, and all notices given by facsimile, telex or telegram shall be

deemed to have been given as of the sending time recorded at time of transmission.

(e) **Methods of Notice.** It shall not be necessary that the same method of giving notice be employed in respect of all directors, but one permissible method may be employed in respect of any one or more, and any other permissible method or methods may be employed in respect of any other or others.

(f) **Failure to Receive Notice.** The period or limitation of time within which any stockholder may exercise any option or right, or enjoy any privilege or benefit, or be required to act, or within which any director may exercise any power or right, or enjoy any privilege, pursuant to any notice sent him in the manner above provided, shall not be affected or extended in any manner by the failure of such stockholder or such director to receive such notice.

(g) **Notice to Person with Whom Communication Is Unlawful.** Whenever notice is required to be given, under any provision of law or of the Articles of Incorporation or Bylaws of the corporation, to any person with whom communication is unlawful, the giving of such notice to such person shall not be required and there shall be no duty to apply to any governmental authority or agency for a license or permit to give such notice to such person. Any action or meeting which shall be taken or held without notice to any such person with whom communication is unlawful shall have the same force and effect as if such notice had been duly given. In the event that the action taken by the corporation is such as to require the filing of a certificate under any provision of the Nevada General Corporation Law, the certificate shall state, if such is the fact and if notice is required, that notice was given to all persons entitled to receive notice except such persons with whom communication is unlawful.

(h) **Notice to Person with Undeliverable Address.** Whenever notice is required to be given, under any provision of law or the Articles of Incorporation or Bylaws of the corporation, to any stockholder to whom (i) notice of two consecutive annual meetings, and all notices of meetings or of the taking of action by written consent without a meeting to such person during the period between such two consecutive annual meetings, or (ii) all, and at least two, payments (if sent by first class mail) of dividends or interest on securities during a twelve-month period, have been mailed addressed to such person at his address as shown on the records of the corporation and have been returned undeliverable, the giving of such notice to such person shall not be required. Any action or meeting which shall be taken or held without notice to such person shall have the same force and effect as if such notice had been duly given. If any such person shall deliver to the corporation a written notice setting forth his then current address, the requirement that notice be given to such person shall be reinstated. In the event that the action taken by the corporation is such as to require the filing of a certificate under any provision of the Nevada General Corporation Law, the certificate need not state that notice was not given to persons to whom notice was not required to be given pursuant to this paragraph.

ARTICLE XII

AMENDMENTS

Section 45. Amendments.

The Board of Directors shall have the power to adopt, amend, or repeal Bylaws as set forth in the Articles of Incorporation.

ARTICLE XIV

LOANS TO OFFICERS

Section 46. Loans to Officers. The corporation may lend money to, or guarantee any obligation of, or otherwise assist any officer or other employee of the corporation or of its subsidiaries, including any officer or employee who is a Director of the corporation or its subsidiaries, whenever, in the judgment of the Board of Directors, such loan, guarantee or assistance may reasonably be expected to benefit the corporation. The loan, guarantee or other assistance may be with or without interest and may be unsecured, or secured in such manner as the Board of Directors shall approve, including, without limitation, a pledge of shares of stock of the corporation. Nothing in these Bylaws shall be deemed to deny, limit or restrict the powers of guaranty or warranty of the corporation at common law or under any statute.

Declared and certified as the Bylaws of COMMON HORIZONS, INC. as of the 6th day of February, 2004

Signature of Officer: /s/ Edward Panos

Name of Officer: Ed Panos

Position of Officer: President and Director

Common Horizons, Inc.
INCORPORATED UNDER THE LAWS OF THE STATE OF PENNSYLVANIA
25,000 SHARED COMMON STOCK AUTHORIZED, \$0.01 PAR VALUE

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This certifies that _____ is the owner of

Sample

FULLY PAID AND NON-ASSESSABLE SHARES OF COMMON STOCK OF
Common Horizons, Inc.

Transferrable on the books of the corporation in person or by duly authorized officers upon surrender of this certificate properly endorsed. This certificate and the shares represented hereby are subject to the laws of the State of Pennsylvania, and to the Articles of Incorporation and Bylaws of the Corporation, as now or hereafter amended. This certificate is not valid unless countersigned by the Treasurer or Secretary.

DATED _____

Free City's Secretary
Treasurer/ Director

COMMON HORIZONS, INC.
25,000 SHARED COMMON STOCK AUTHORIZED, \$0.01 PAR VALUE

COMMON HORIZONS, INC.
25,000 SHARED COMMON STOCK AUTHORIZED, \$0.01 PAR VALUE

Cane & Associates, LLP

Kyleen E. Cane*

Chad Wiener+

3273 E. Warm Springs Rd.
Las Vegas, NV 89120

Telephone: 702-312-6255

Facsimile: 702-944-7100

Email: kcane@kcanelaw.com

September 28, 2004

Common Horizons, Inc.
620 Tamo'shanter
Las Vegas, NV 89109

Re: Common Horizons, Inc., Registration Statement on Form SB-2

Ladies and Gentlemen:

We have acted as counsel for Common Horizons, Inc., a Nevada corporation (the "Company"), in connection with the preparation of the registration statement on Form SB-2 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Act"), relating to the offering of 5,500,000 shares of the Company's common stock.

In rendering the opinion set forth below, we have reviewed: (a) the Registration Statement and the exhibits attached thereto dated September 28, 2004; (b) the Company's Articles of Incorporation; (c) the Company's Bylaws; (d) certain records of the Company's corporate proceedings as reflected in its minute books; and (e) such statutes, records and other documents as we have deemed relevant. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and conformity with the originals of all documents submitted to us as copies thereof. In addition, we have made such other examinations of law and fact, as we have deemed relevant in order to form a basis for the opinion hereinafter expressed.

Based upon the foregoing, we are of the opinion that the common stock to be sold by the selling shareholders is validly issued, fully paid and non-assessable. This opinion is based on Nevada general corporate law.

Very truly yours,

CANE & ASSOCIATES, LLP

/s/ Kyleen Cane

Kyleen E. Cane, Attorney and
Managing Member

*Licensed Nevada, California, Washington and Hawaii Bars;
+ Illinois and Wisconsin State Bars

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Common Horizons
September 28, 2004
Page 2

We hereby consent to the use of this opinion as an Exhibit to the Registration Statement and to all references to this Firm under the caption "Interests of Named Experts and Counsel" in the Registration Statement.

Very truly yours,

CANE & ASSOCIATES, LLP

/s/ Kyleen Cane

Kyleen E. Cane, Attorney and
Managing Member

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De Joya & Company
Certified Public Accountants

8275 So. Eastern Ave., Suite 250
Las Vegas, NV 89123
702.938.0493 tel
702.920.8049 fax

September 28, 2004

Securities and Exchange Commission
Washington, DC 20549

Ladies and Gentlemen:

We hereby consent to the use in this Form SB-2 Registration Statement, our report dated July 19, 2004 relating to the financial statements of Common Horizons, Inc. as of June 30, 2004 and for the period from January 28, 2004 (Inception) through June 30, 2004. We also consent to the reference to us under the heading "Experts" in such Form SB-2.

Sincerely,

/s/ De Joya & Company
De Joya & Company