

U.S. SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM SB-2
Amendment No. 1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

COMMON HORIZONS, INC.

(Exact name of Registrant as specified in its charter)

NEVADA

8600

72-1580195

(State or other jurisdiction of
incorporation or organization)

(Primary Standard Industrial
Classification Code Number)

(I.R.S. Employer
Identification Number)

620 Tam O'Shanter, Las Vegas Nevada

(Name and address of principal
executive offices)

(Zip Code)

89109

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 any of the securities being registered on the Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box [X]

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 REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED	PROPOSED	AMOUNT OF		REGISTRATION
		MAXIMUM	MAXIMUM			
		OFFERING	AGGREGATE	PRICE PER	OFFERING	
			PRICE PER	SHARE (1)	PRICE (2)	FEE (2)
Common Stock	5,500,000 shares	\$0.01			\$55,000	\$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

SUBJECT TO COMPLETION, Dated December 22, 2004

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 \$0.01 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	\$0.01	None	\$0.01
Total	\$55,000	None	\$55,000

Our common stock is presently not traded on any market or securities exchange. The sales price to the public is fixed at \$0.01 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 7-14.

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: December 22, 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.

We intend to provide our members with access to a library of information that will primarily consist of sub-pages with content from various related topics provided by our members. We intend to provide our members with various services including the ability to post messages on our website and the ability to establish an email account. We also intend to establish affiliate agreements with suppliers of various herbs, vitamins, and books to assist our members in purchasing these products.

The Common Horizons web site will be operated on a commercial basis and we plan to have standard Internet revenue sources including access fees, advertising, and affiliate agreement with other websites. 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. Currently, we do not have any members.

Since we are in the early stages of our business plan, we have not yet earned any revenues from our planned operations. As of September 30, 2004, we had \$159 cash on hand and liabilities in the amount of \$76,449. Accordingly, we had a working capital deficit of \$76,290 as of September 30,

2004. Since our inception through September 30, 2004, we have incurred a net loss of \$91,290. 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.

We have incurred cumulative net losses in the amount of \$91,290 since our inception. Our ability to raise additional financing is unknown. The obtainment of additional financing and its transition, ultimately, to the attainment of profitable operations is necessary for us to continue operations. The ability to successfully resolve these factors raises substantial doubt about our ability to continue as a going concern. The audit report of our auditor raised substantial doubt as to our continuance as a going concern.

The Offering

Securities Being Offered	Up to 5,500,000 shares of our common stock.
Offering Price and Alternative Plan of Distribution	The offering price of the common stock is \$0.01 per share. We intend to apply to the NASD over-the-counter bulletin board to allow the trading of our common stock upon our becoming a reporting entity under the Securities Exchange Act of 1934. 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.
Minimum Number of Shares To Be Sold in This Offering	None
Securities Issues and to be Issued	10,500,000 shares of our common stock are issued and outstanding as of the date of this prospectus. All of the common stock to be sold under this prospectus will be sold by existing shareholders and thus there will be no increase in our issued and outstanding shares as a result of this offering.
Use of Proceeds	We will not receive any proceeds from the sale of the common stock by the selling shareholders.

Summary Financial Information

<u>Balance Sheet Data</u>	<u>June 30, 2004 (audited)</u>	<u>September 30, 2004 (unaudited)</u>
Cash	\$ 2,521	\$ 159
Total Assets	\$ 2,521	\$ 159
Liabilities	\$ 50,971	\$ 76,449
Total Stockholder's Deficit	\$(48,450)	\$ 76,290
<u>Statement of Loss and Deficit</u>		
Revenue	\$ 0	\$ 0
Net Loss Since Inception	\$(63,450)	\$(91,290)

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. As of September 30, 2004, we had cash in the amount of \$159. We estimate that we will require approximately \$360,000 for the next twelve months in order for our business to become fully operational. We may not be able to become fully operational and 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.

Because our auditor has issued a going concern opinion regarding our company, there is an increased risk associated with an investment in our company.

We have incurred cumulative net losses of approximately \$68,000 since our inception. We have not attained profitable operations and are dependent upon obtaining financing to continue operations. As of September 30, 2004, we had cash in the amount of \$159. We have forecasted expenditures of \$356,250 for the next twelve months as set forth above. Therefore, we will require financing in the approximate amount of \$360,000 to pursue our business plan for the next twelve months. Our ability to raise additional financing is unknown. We do not have any formal commitments or arrangements for the advancement or loan of funds. For these reasons, our auditors stated in their report that they have substantial doubt we will be able to continue as a going concern. As a result, there is an increased risk that you could lose the entire amount of your investment in our company.

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. WebMD.com presents a competitive threat to our business because they currently provide substantial content such as interviews with health professionals, articles written by their staff, and post recipes for those with a restricted diet due to a specific health condition. There can be no assurance that our competitors will not succeed in expanding to develop and offer 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.

Edward Panos is currently our only employee and 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 anticipate hiring employees to conduct interviews with health professionals and write articles. We anticipate hiring employees to assist in administrative functions necessary for the operation of our website such as reviewing articles submitted by our members for posting. In order to continually upgrade and maintain the operation of our website, we anticipate hiring a director of information technology. We may also 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.

Because we currently have demand loans outstanding the amount of \$25,971 and have insufficient funds to pay this loan, we may be subject to legal proceedings if our creditors make a demand for payment on the outstanding loan and we are unable to pay.

We currently have demand loans outstanding in the amount of \$25,971 and we had cash in the amount of \$159 as of September 30, 2004. As a result, we currently have insufficient funds available to pay this loan in the event that our creditors make a demand for payment. If our creditors make a demand for payment and we are unable to pay this loan, our creditors may commence legal proceedings to enforce his rights under the loan. Our failure to pay this loan and the commencement of legal proceedings could divert the attention of our sole officer and director from the operations of the company resulting in could materially adverse consequences to our business, financial condition and results of operations.

Because following this offering two of our shareholders will retain approximately 48% of our outstanding common stock, investors may find that the corporate decisions influenced by these two shareholders are inconsistent with the best interests of other shareholders.

Mr. Panos is currently our sole director, officer, and employee and he will continue in this capacity upon completion of this offering. Mr. Panos owns approximately 23.8% of the outstanding shares of our common stock. Accordingly, he is able to control the operation of our business and make all corporate decisions affecting our business. Another shareholder also owns 23.8% of the outstanding shares of our common stock. This shareholder will still have a significant influence in the direction of our policies upon completion of this offering. As a result, corporate decisions influences by these two shareholders could differ from the best interests of other stockholders.

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.

Because we will be subject to the “Penny Stock” rules once our shares are quoted on the over-the-counter bulletin board, the level of trading activity in our stock may be reduced.

Broker-dealer practices in connection with transactions in “penny stocks” are regulated by penny stock rules adopted by the Securities and Exchange Commission. Penny stocks generally are equity securities with a price of less than \$5.00 (other than securities registered on some national securities exchanges or quoted on Nasdaq). The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document that provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction, and, if the broker-dealer is the sole market maker, the broker-dealer must disclose this fact and the broker-dealer’s presumed control over the market, and monthly account statements showing the market value of each penny stock held in the customer’s account. In addition, broker-dealers who sell these securities to persons other than established customers and “accredited investors” must make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser’s written agreement to the transaction. Consequently, these requirements may have the effect of reducing the level of trading activity, if any, in the secondary market for a security subject to the penny stock rules, and investors in our common stock may find it difficult to sell their shares.

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.

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 \$0.01 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 after taking into account a 10-for-1 stock split on June 25, 2004. There is no relationship whatsoever between this price and our assets, earnings, book value or any other objective criteria of 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 December 22, 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.

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 December 22, 2004.

<u>Name of Selling Shareholder</u>	Shares Owned Prior to this <u>Offering</u>	Total Number of Shares to be Offered for Selling Shareholder <u>Account</u>	Total Shares to be Owned Upon Completion of this <u>Offering</u>	Percent Owned Upon Completion of this <u>Offering</u>
Autostar, Inc. ⁽¹⁾ 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>	Shares Owned Prior to this <u>Offering</u>	Total Number of Shares to be Offered for Selling Shareholder <u>Account</u>	Total Shares to be Owned Upon Completion of this <u>Offering</u>	Percent Owned Upon Completion of this <u>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
Carolyn 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 ⁽²⁾ 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

<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>
Carolyn Oram 1454-161 1 st Street Surrey, BC Canada V4A 4X8	250,000	250,000	Nil	Nil
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

<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>
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
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 Pieprzycia 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	

(1) John D. Panos is the beneficial owner of the shares held by Autostar, Inc.

(2) John D. Panos is the beneficial owner of the shares held by Marathon Enterprises

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 \$0.01 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 selling shareholder may also sell their shares under the Securities and Exchange Commission's Rule 144 provided that they satisfy the conditions set for in the rule.

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 December 22, 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 Chief Operating Officer of Kelsey Entertainment, a children's educational software company, based in Las Vegas. Mr. Panos served as President of Universal Internet Marketing based in Vancouver, British Columbia, Canada from 1998 to 2000.

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 auditing functions at their normal and customary rates.
- A verbal agreement with Cahan Creative LLC to perform the logo design, web design, and build our initial site concept.

Security Ownership of Certain Beneficial Owners and Management

The following table sets forth, as of December 22, 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 ⁽²⁾ 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 December 22, 2004.

⁽²⁾ Aaron Oram is the beneficial owner of the shares held by Can Euro Holdings

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. On June 25, 2004, our board of directors approved a ten for one forward split of our common stock. Following this forward split, the number of outstanding shares of our common stock increased from 1,050,000 to 10,500,000 shares. As of December 22, 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. Assuming that a quorum is present at any meeting, the election of directors by plurality vote means that the votes cast in favor exceed those votes cast against with abstentions not being calculated as a vote for or against. 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.

In the event that a dividend is declared, common stockholders on the record date are entitled to share ratably in any dividends that may be declared from time to time on the common stock by our board of directors from funds legally available.

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). Management set our membership fee at \$29.95 annually because this fee is comparable to the fees charged by other Internet service providers. 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. In the event that a member cancels their membership within the first month after registration, we will refund their entire membership fee. Members who cancel their membership after one of registration will not be entitled to any refund.

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, it is our management's opinion that 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. 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. We presently do not have any relationship

with any established medical agencies and societies, hospitals, clinics and specialist medical practitioners. Our management intends to introduce our website to these institutions and resources.

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.

Preliminary Site Concept

Site Search Smile of the Day		
<u>Library</u>	<u>Community Resources</u>	<u>Welcome</u>
Lives that Inspire	Free E-Magazine	Our Mission
Living with Disability	“SupportConnections”	Member Sign-in
Living with Major Illness	Counselling and Help	New Users
Living with Death and Dying	Reach-out:	Edit Member Profile
Dealing with Dependencies	- News Groups	Member Referral Program
and Addictions	- Message Boards	Personalize Your Common Horizons
Children and Death	- Chat Rooms	Home Page
Funeral Planning	- Hosted	Make Common Horizons Your Home
Elder-care	- unhosted	Page
Lifestyle	- Prayer Groups	Your Common Horizons Account
Alternative Treatments	- Professional Forums	Frequently Asked Questions
Financial	- Start a Group	Service Bulletins
- wills and estate planning		Contact/Member Services
<u>Links</u>	<u>Services</u>	Privacy
- news	Free Web Pages	Security
- medical agencies/societies	Free E-mail	<u>Favorite Links</u>
- religious groups	Bookstore	Personalize Your Links
	Pharmacy	Financial
		News
		Search the Web
<u>Common Companion</u>		<u>Donations</u>
<u>Foundation</u>		Donor specified organizations
Mission		
Trustees		
Organizations supported		
Funding report		

Description of Products and Services We Intend to Provide

The discussion that follows provides additional detail about the content, service, and/or product that we intend to offer under each topic set forth above in the overall site concept.

Library

Our library will primarily consist of sub-pages with content in various related topics provided by our members.

Lives that Inspire

- This sub-page will consist of articles that we will encourage our members to submit. We will post articles that our members submit discussing their stories of survival.

Living with Disability

- This sub-page will provide content that focuses on assisting disabled persons or people who live with a disabled person. We will encourage our members to submit references to locations in their geographical area that provide the necessary equipment needed to assist them with their disability. We will organize the references we receive based upon geographical area.

Living with Major Illness

- This sub-page will provide content that focuses on living with a major illness. We will encourage our members to submit stories discussing how they maintained a quality of life while living with a chronic illness.

Living with Death and Dying

- This sub-page will provide content from members who have lost a loved one to an illness. We will encourage our members to submit stories discussing how they coped with the death of a loved one.

Dealing with Dependencies and Addictions

- This sub-page will provide content from members who have dealt with dependencies and addictions. We will encourage our members to submit stories discussing how they overcame or dealt with dependencies and addictions on drugs and alcohol.

Children and Death

- This sub-page will provide content from children who are undergoing treatment for a chronic illness. We will encourage children to enter a diary disclosing their treatment and experiences so other kids can read about them or keep track of their progress.

Funeral Planning

- This sub-page will provide content from members who have experienced the unfortunate event of planning a funeral. We will encourage our members to submit step-by-step procedures to planning a funeral including costs.

Elder Care

- This sub-page will provide content from members who have searched for assisted-living residences for loved ones. We will encourage our members to share their experiences when they selected an assisting-living residence for a loved one.

Lifestyle

- This sub-page will provide recipes from our members for those with a restricted diet due to a specific health condition. We will encourage our members to submit recipes that they use when preparing food for a specific type of diet.

Alternative Treatments

- This sub-page will provide suggestions for alternative treatments for chronic illnesses such as herbal remedies and meditation. We will encourage our members to submit articles disclosing their use of alternative treatments for chronic illness and evaluate the effectiveness of such treatment.

Financial

- This sub-page will provide referrals from our members to attorneys and other professionals who provided them with estate planning. We will organize the referrals we receive based upon geographical area.

Links

- This sub-page will provide links to news organizations that publish health-related articles, medical agencies/societies that conduct ongoing research, and religious groups that provide additional support to those in need.

Community Resources

Free E-Magazine

- We will provide to our members an online magazine that includes interviews with health professionals, articles written by consultants and/or our staff, and other current issues. At this time, we have not developed an e-magazine or newsletter.

- On December 1, 2004, we entered into an agreement with Chef Live, Inc. to provide recipes for restricted diets due to a specific health condition and articles on food. In exchange for these services, we agreed to pay Chef Live, Inc. a monthly consulting fee of \$200 or \$50 per recipe and/or article and these monthly consulting fees shall not exceed \$300. This agreement is effective for three years and is subject to termination on thirty days written notice from either party. We will include the recipes and/or articles from Chef Live, Inc. in our on-line magazine.
- We intend to hire staff to provide content, editorial, and marketing services in the production of our online magazine. We are also seeking to retain other consultants to provide content for our online magazine. The only agreement we currently have to provide content for publication in our online magazine is with Chef Live, Inc.
- We intend to offer advertising space in our online magazine, but have not determined the fees that we would charge for advertising space at this time. We intend to attract companies to advertise in our online magazine by pursuing contacts purchased from providers of sales and marketing leads.

Counseling and Help

- This sub-page will provide referrals from our members to counselors who assisted them in coping with the chronic health condition personally or with respect to a loved one. We will organize the referrals we receive based upon geographical area.

Reach-Out

- This area of the website will be designed to provide our members with a forum to converse with other members and place messages on message boards.

Services

Web pages

- We intend to provide our members with the ability to post messages on our website detailing the progress of a loved one who is undergoing therapy or treatment,

E-mail

- We intend to provide our members with email service.

Bookstore

- We intend to establish affiliate agreements with book suppliers and publishers in order to assist our members in purchasing printed material. Our management intends to join a referral program with amazon.com where we will derive revenue from sales that occur on the Amazon website through formatted links from our website. Amazon.com pays a referral rate on a quarterly basis. The referral rate will range from 5% to 8% and be based on the total number of items shipped.

Pharmacy

- We intend to establish affiliate agreements with suppliers of various herbs and vitamins in order to assist our members in purchasing these products. Our management intends to join a referral program with online suppliers of these products where we will derive revenue from sales that occur on the supplier's website through formatted links from our website.

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, 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, it is management's opinion that the following generalizations can be made:

- the content and services provided are typically very limited and disease/disability specific
- the support offered is typically "brochure-ware" oriented to medical causes and treatment
- communication forums are rare, and where they exist, are poorly developed

- none of the sites provide information for alternative treatments to chronic illnesses.

One notable exception to the above generalizations is the site of “WebMD.com” which is 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.

In order to compete for customers and increase awareness of our website, we plan to establish agreements with 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. We also plan to initiate an email marketing campaign. Our 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.

Other websites do not provide content provided by their members enabling people facing common life challenges to share information and seek support. For this reason, our management believes that this unique feature will provide us with a competitive advantage over other health related websites.

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.

We do not believe that the service, content, or products that we intend to provide will not give rise to any professional licensing issues. The content that we will provide in our library primarily will

consist of articles submitted by members. The remainder of the content provided will be produced by staff or consultants that we anticipate hiring to conduct interviews with health professionals and write articles. We do not intend to sell any regulated medications.

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 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.

We own the right to use the domain name, www.commonhorizons.com.

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. With respect of third-party software products, we anticipate that we will require software licenses and authorizations for the development and ongoing operation of the Common Horizons site. Currently, we do not hold any license or authorizations for third-party software products. Upon securing licenses and authorizations for third-party software products, we intend to maintain or negotiate renewals of all 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 plan of operations for site development set forth below was designed with the objective to provide visitors and members with speedy access, reliability, privacy and security.

Our immediate plan was to complete the design and implementation of our Web Portal and supporting infrastructure. Our management considered it imperative to construct a web design that is user-friendly because this will ensure speedy access for our members. In furtherance of this plan, on May 10, 2004 we entered into a verbal agreement with Cahan Creative LLC, an experienced web development firm based in Upper Arlington, Ohio, to perform the initial site development work in exchange for \$25,000. Pursuant to this verbal agreement, Cahan Creative LLC agreed to construct our logo design, web design, and assist us in building our site concept. Our verbal agreement contained a 30 day termination provision and required the initial site development work to be completed prior to December 31, 2004. The initial site development work for the Common Horizons Web Portal has been completed and we paid Cahan Creative LLC in full for their services.

The second and final step to complete the initial site development work requires that we retain a consultant to develop the interactive user features, an administrative module, and then integrate and test these features. The establishment of interactive user features is essential in order to provide our members with the intended services. An administrative module is essential for us to maintain and secure the information of our members. Our management is currently seeking estimates for these services. We received one estimate from a web developer for \$52,900 and estimated that 529 total man hours would be required to perform the requested services. Our management intends to seek other estimates. We will need to seek additional financing prior to being able to hire a consultant to perform these services which will complete the initial site development work.

Following completion of the initial site development work, we plan to further increase the speed and reliability of our service by hosting the site on Company-owned servers and related telecommunications equipment that will utilize bandwidth capacity sufficient to handle a high volume of visitors and members. The cost of purchasing software and hardware to service our operations is estimated to be in the range of \$5,000 to \$10,000. 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 within six to twelve months from the date of this prospectus.

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. We intend to proactively manage our operations against actual site usage. Our management

anticipates that it will cost approximately \$12,000 add the capacity to continuously monitor our capacity demands.

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. Our management also intends to introduce our website to established medical agencies and societies, hospitals, clinics and specialist medical practitioners. At the present time, we have not entered into any agreements with any institutions, 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 intend to purchase these contacts from providers of sales and marketing leads such as infoUSA, Inc. Our management expects to incur costs of \$0.02 - \$0.03 per email address and \$0.03 - \$0.05 for physical addresses. We expect to initially purchase 10,000 email addresses. The quantity of future purchases of email addresses is unknown because management will evaluate the impact of our initial purchase of email addresses and this marketing campaign on our business. The marketing campaign will not be affected by recent legislation regarding spam because we will only purchase contact information for individuals and entities that have not indicated that they do not wish to receive solicitations and promotional information.

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. The time period that we expect to hire additional employees is affected by the development of our business plan and our ability to secure financing. The number of employees that we expect to hire is directly related to the number of members who subscribe to our website. These factors are unknown at the present time. As a result, our management is unable to provide a timeline for hiring additional employees or the amount that we expect to hire.

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. \$110,000 in connection with the completion and development of our website which includes 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;
4. \$26,250 in connection with the payment of debt obligations; and
5. \$20,000 for operating expenses, including professional legal and accounting expenses 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 September 30, 2004, we had cash in the amount of \$159. We have forecasted expenditures of \$356,250 for the next twelve months as set forth above. Therefore, we will require financing in the approximate amount of \$360,000 to pursue our business plan for the next twelve months. Management is currently working to raise additional capital. Following the effectiveness of this registration statement, we plan to offer equity securities in an exempt offering

as a means of raising to meet our financial requirements over 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 September 30, 2004

We were incorporated on January 28, 2004. We did not earn any revenues from inception through the period ending September 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 from inception on January 28, 2004 to June 30, 2004. These operating expenses are primarily attributable to general and administrative expenses associated with the initial development of the Common Horizons Web Portal. During this period, we incurred \$25,000 in expenses for web development, legal expenses in the amount of \$22,407, and paid consulting fees to our CEO in the amount of \$15,500.

We incurred operating expenses in the amount of \$27,840 for the three month period ended September 30, 2004. These operating expenses are primarily attributable to legal expenses in the amount of \$9,072, accounting fees in the amount of \$2,000, and paid consulting fees to our CEO in the amount of \$15,500.

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 \$27,840 for the three month period ended September 30, 2004 and loss in the amount of \$63,450 for the period from inception on January 28, 2004 to June 30, 2004. Our loss was entirely attributable to operating expenses.

Liquidity and Capital Resources

We had cash of \$159 as of September 30, 2004, compared to cash in the amount of 2,521 as of June 30, 2004. We had a working capital deficit of \$76,290 as of September 30, 2004, compared to a working capital deficit of \$48,450 as of June 30, 2004.

As of September 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. Management currently plans to raise additional capital following the completion of this registration statement. We plan to offer equity securities 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. We believe this because investors generally feel more comfortable

with investments in which there are periodic and complete reports filed with the SEC. In addition, investors put more value on investments in securities of a company for which they have a readily accessible market to sell their securities. 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.

Description of Property

The Company's offices are presently located at 620 Tam O'Shanter, Las Vegas, NV 89109. We do not own or lease any real estate property. The real estate we occupy is provided at no cost by our President. 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.

On May 10, 2004, we entered into a loan agreement with our CEO, Edward F. Panos, where Mr. Panos agreed to loan us \$25,000 in order to secure the services of a consultant. These funds plus five percent (5%) interest per annum are due and payable in full to Mr. Panos on or before May 10, 2005. This loan is secured by a security interest in all of our assets, now owned for hereinafter acquired. Pursuant to this agreement, Mr. Panos has the right to convert all or a portion of this debt into our common stock at the same price that is available to investors in any private placement or \$0.05 per share if we do not conduct a private placement during the term of this loan.

From our inception on January 28, 2004 to September 30, 2004, we paid our CEO \$31,000 in consulting fees.

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) 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 stock that is subject to these penny stock rules. Therefore, because our common stock is 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.

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.

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 Stock	<u>Options/ SARs (#)</u>	<u>LTIP payouts</u>	<u>All Other Compensation</u>
						<u>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 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.

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.

2. Unaudited consolidated financial statements for the period ended September 30, 2004, including:

- F-9 Balance Sheet;
- F-10 Statement of Operations;
- F-11 Statement of Stockholders' Deficit;
- F-12 Statement of Cash Flows; and
- F-13-15 Notes to Consolidated Financial Statements.

DeJoya & 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

Telephone (702) 938-0493 - Facsimile (702) 920-8049

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

ASSETS

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

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current liabilities	
Accounts payable	\$ 25,000
Loan from stockholder	<u>25,971</u>
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>\$ 2,521</u>

See Accompanying Notes to Consolidated Financial Statements

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		<u>63,450</u>
Total operating expenses		<u>63,450</u>
Loss from operations		(63,450)
Provision for income taxes		<u>--</u>
Net loss	\$	<u>(63,450)</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		<u>5,798,701</u>

See Accompanying Notes to Consolidated Financial Statements

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

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

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><u>\$ 2,521</u></u>

See Accompanying Notes to Consolidated Financial Statements

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO FINANCIAL STATEMENTS

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 will require additional capital for its operational activities. The Company plans to complete a private placement to raise sufficient financing in order to meet its financial requirements over the next twelve months. If it is unable to obtain additional financing, the business plan will be significantly delayed. The Company does not have any formal commitments or arrangements for the advancement or loan of funds. 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. These factors, among others, 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).

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO FINANCIAL STATEMENTS

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

Long-lived assets - In July 2001, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 144, "Accounting for the Impairment of Long-Lived Assets and for Long Lived Assets to be Disposed Of," SFAS No. 144 addresses financial accounting and reporting for the impairment or disposal of long-lived assets. SFAS No. 144 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. If the cost basis of a long-lived asset is greater than the projected future undiscounted net cash flows from such asset (excluding interest), an impairment loss is recognized. Impairment losses are calculated as the difference between the cost basis of an asset and its estimated fair value. SFAS No. 144 also requires companies to separately report discounted operations and extends that reporting to a component of an entity that either has been disposed of (by sale, abandonment or in a distribution to owners) or is classified as held for sale. Assets to be disposed of are reported at the lower of the carrying amount or the estimated fair value less costs to sell. The provision of this statement for assets held for sale or other disposal generally are required to be applied prospectively after the adoption date to newly initiated commitments to sell such assets, as defined, by management. As a result, management cannot determine the potential effects that adoption of SFAS No. 144 will have on its financial statements with respect to any future disposal decisions. As of June 30, 2004, there were no fixed assets, and as such, no impairment exists. There can be no assurance, however, that market conditions will not change or demand for the Company's services will continue which could result in impairment of long-lived assets in the future.

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.

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO FINANCIAL STATEMENTS

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

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.

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 FIN No. 46, *Consolidation of Variable Interest Entities*, an interpretation of ARB 51." The primary objectives of FIN No. 46 are to provide guidance on the identification of entities for which control is achieved through means other than voting rights (variable interest entities or "VIEs") and how to determine when and which business enterprise should consolidate the VIE. This new model for consolidation applies to an entity for which either, (1) the equity investors do not have a controlling financial interest; or (2) the equity investment at risk is insufficient to finance that entity's activities without receiving additional subordinated financial support from other parties. In addition, FIN No. 46 requires that both the primary beneficiary and all other enterprises with a significant variable interest in a VIE make additional disclosures.

As amended, in December 2003, the effective dates of FIN No. 46 for public entities that are small business issuers, as defined "(SBI)", are as follows: (a) For interests in special-purpose entities; periods ended after December 15, 2003; and (b) For all other VIEs: periods ending after December 15, 2004. The December 2003 amendment of FIN No. 46 also includes transition provisions that govern how an SBI which previously adopted the pronouncement (as it was originally issued) must account for consolidated VIEs. The Company does not believe FIN No. 46 (as amended) will have a material effect on its future financial statements.

2. DUE TO RELATED PARTY.

As of June 30, 2004, loans from stockholders totaling \$25,971 consists of loans from three 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 5,000,000 shares of common stock to two individuals at \$.001 per share for cash of \$500.

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO FINANCIAL STATEMENTS

3. CAPITAL STOCK TRANSACTIONS (continued)

From March 31, 2004 through April 30, 2004, the Company issued 4,500,000 shares of common stock to thirty individuals and two business entities at \$.001 per share for cash of \$4,500.

From June 11, 2004 through June 18, 2004, the Company issued 1,000,000 shares of common stock to five individuals at \$.01 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 to account the forward stock split as if it had occurred from the Company's inception.

COMMON HORIZON, INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEET
SEPTEMBER 30, 2004
(UNAUDITED)

ASSETS

Current assets	
Cash	\$ 159
Total current assets	<u>159</u>
Total assets	<u>\$ 159</u>

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current liabilities	
Accounts payable	\$ 21,478
Loan from stockholder	<u>54,971</u>
Total current liabilities	<u>76,449</u>
Total liabilities	76,449
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>(91,290)</u>
Total stockholders' deficit	<u>(76,290)</u>
Total liabilities and stockholders' deficit	<u>\$ 159</u>

See Accompanying Notes to Consolidated Financial Statements

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF OPERATIONS
FOR THE THREE MONTH PERIOD ENDED SEPTEMBER 30, 2004 AND
FOR THE PERIOD FROM JANUARY 28, 2004 (INCEPTION) THROUGH SEPTEMBER 30, 2004
(UNAUDITED)

	Three Months Ended September 30, 2004	For the period from January 28, 2004 (Inception) to September 30, 2004
Revenues	\$ --	\$ --
Cost of revenues	<u>--</u>	<u>--</u>
Gross profit	--	--
Operating expenses		
Depreciation	--	--
Stock based compensation	--	--
Selling general and administrative	<u>27,840</u>	<u>91,290</u>
Total operating expenses	<u>27,840</u>	<u>91,290</u>
Loss from operations	(27,840)	(91,290)
Provision for income taxes	<u>--</u>	<u>--</u>
Net loss	<u>\$ (27,840)</u>	<u>\$ (91,290)</u>
Basic loss per common share	<u>\$ (0.00)</u>	<u>\$ (0.01)</u>
Diluted loss per common share	<u>\$ (0.00)</u>	<u>\$ (0.01)</u>
Basic weighted average common shares outstanding	<u>10,500,000</u>	<u>8,250,000</u>

See Accompanying Notes to Consolidated Financial Statements

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF STOCKHOLDERS' DEFICIT
(UNAUDITED)

	Common Stock Shares	Amount	Additional Paid-in Capital -- \$	Accumulated deficit during development stage -- \$	Total Stockholders' Deficit -- \$	
Balance, January 28, 2004 (Inception)					-- \$	--
Issuance of common stock, \$.0001 per share		5,000,000		5,000	(4,500)	500
Issuance of common stock, \$.001 per share		4,500,000		4,500	--	4,500
Issuance of common stock, \$.01 per share		1,000,000		1,000	9,000	10,000
Net loss		<u>--</u>	<u>--</u>	<u>--</u>	<u>(63,450)</u>	<u>(63,450)</u>
Balance, June 30, 2004		10,500,000		10,500	4,500	(63,450) (48,450)
Net loss		<u>--</u>	<u>--</u>	<u>--</u>	<u>(27,840)</u>	<u>(27,840)</u>
Balance, September 30, 2004		<u>10,500,000</u>	<u>\$ 10,500</u>	<u>\$ 4,500</u>	<u>\$ (91,290)</u>	<u>\$ (76,290)</u>

See Accompanying Notes to Consolidated Financial Statements

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Three Months Ended September 30, 2004	For the period from January 28, 2004 (Inception) through September 30, 2004
Cash flows from operating activities:		
Net loss	\$ (27,840)	\$ (91,290)
Changes in operating assets and liabilities:		
Change in accounts payable	<u>(3,522)</u>	<u>21,478</u>
Net cash used by operating activities	(31,362)	(69,812)
Cash flows from financing activities:		
Proceeds from issuance of common stock	-	15,000
Proceeds from loans from stockholder	<u>29,000</u>	<u>54,971</u>
Net cash provided by investing activities	<u>29,000</u>	<u>69,971</u>
Net change in cash	(2,362)	159
Cash, beginning of period	<u>2,521</u>	<u>--</u>
Cash, end of period	<u><u>\$ 159</u></u>	<u><u>\$ 159</u></u>

See Accompanying Notes to Consolidated Financial Statements

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

1. BASIS OF PRESENTATION

The accompanying unaudited financial statements have been prepared in accordance with Securities and Exchange Commission requirements for interim financial statements. Therefore, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements.

The interim financial statements present the balance sheet, statements of operations, stockholders' equity and cash flows of Common Horizons, Inc. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States.

The interim financial information is unaudited. In the opinion of management, all adjustments necessary to present fairly the financial position as of September 30, 2004 and the results of operations, stockholders' equity and cash flows presented herein have been included in the financial statements. Interim results are not necessarily indicative of results of operations for the full year.

The preparation of 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 financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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 \$91,300 since its inception and will require additional capital for its operational activities. The Company plans to complete a private placement to raise sufficient financing in order to meet its financial requirements over the next twelve months. If it is unable to obtain additional financing, the business plan will be significantly delayed. The Company does not have any formal commitments or arrangements for the advancement or loan of funds. 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. These factors, among others, 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.

COMMON HORIZONS, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

2. DUE TO RELATED PARTY.

On May 10, 2004, the Company entered into a loan agreement with its CEO, Edward F. Panos, where Mr. Panos agreed to loan the Company \$25,000 in order to secure the services of a consultant. These funds plus five percent (5%) interest per annum are due and payable in full to Mr. Panos on or before May 10, 2005. This loan is secured by a security interest in all of the Company's assets, now owned for hereinafter acquired. Pursuant to this agreement, Mr. Panos has the right to convert all or a portion of this debt into common stock at the same price that is available to investors in any private placement or \$0.05 per share if the Company does not conduct a private placement during the term of this loan. No payment have been made on this loan.

The Company also Borrowed \$29,971 from three stockholders. These notes are unsecured, non-interest bearing, demand notes, of which \$18,270 is from the Company's CEO. No payments have been made on these loans.

3. CAPITAL STOCK TRANSACTIONS

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

During March 2004, the Company issued 5,000,000 shares of common stock to two individuals for cash of \$5,000.

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

From June 11, 2004 through June 18, 2004, the Company issued 1,000,000 shares of common stock to five individuals for cash of \$1,000.

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 to account the forward stock split as if it had occurred from the Company's inception.

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	\$	<u>26,070</u>

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 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. Upon closing on May 5, 2004, we issued 450,000 shares of our restricted common stock at the price of \$0.01 per share for total proceeds of \$4,500 to a total of 33 purchasers. 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.

On June 22, 2004, we completed another offering of 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. Upon closing, we issued 100,000 shares of our restricted common stock at the price of \$0.10 per share for total proceeds of \$10,000 to a total of 5 purchasers. 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 ⁽¹⁾
3.2	By-Laws ⁽¹⁾
4.1	Sample Share Certificate ⁽¹⁾
5.1	Opinion of Cane & Associates, LLP, with consent to use
23.1	Consent of De Joya & Company, Certified Public Accountants and Consultants

⁽¹⁾ Previously filed as an exhibit to the registration statement on Form SB-2 filed on September 29, 2004

Item 28. Undertakings

The undersigned registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement;
 - (a) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;
 - (b) 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;

(c) 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.

2. 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 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 have 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.

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 December 22, 2004.

COMMON HORIZONS, INC.

By:

/s/ Edward F. Panos

Edward F. Panos
President, Chief Executive Officer,
Chief Financial Officer and Director

In accordance with the requirements of the Securities Act of 1933, this registration statement was signed by the following persons in the capacities and on the dates stated:

By:

Edward F. Panos

/s/ Edward F. Panos

President, Chief Executive Officer,
Chief Financial Officer and Director
December 22, 2004

Cane & Associates, LLP

Kyleen E. Cane*

Chad Wiener+

3273 E. Warm Springs Rd.
Las Vegas, NV 89120
Telephone: 702-312-6255
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Email: kcane@kcanelaw.com

December 22, 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, which includes the statutory provisions, all applicable provision of the Nevada Constitution, and reported judicial decisions interpreting these laws.

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

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

DeJoya & Company
Avenue, Suite 250
Certified Public Accountant
Nevada 89123

8275 So. Eastern

Las Vegas,

702.938.0493 tel

702.920.8049

fax

December 22, 2004

U.S. Securities and Exchange Commission
Washington, DC 20549

Ladies and Gentlemen:

We hereby consent to the use in this Form SB-2/A 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/A.

Sincerely,

/s/ De Joya & Company
De Joya & Company

Cane & Associates, LLP

Kyleen E. Cane*

Chad Wiener+

Bryan R. Clark

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December 22, 2004

THE UNITED STATES SECURITIES
AND EXCHANGE COMMISSION
Division of Corporate Finance
450 Fifth Street, NW
Mail Stop 0409

Attention: Amanda McManus

Re: Common Horizons, Inc.
Form SB-2, filed on September 29, 2004
File No. 333419366

We write on behalf of Common Horizons, Inc. in response to Staff's letter of October 29, 2004 by Peggy Kim, Senior Counsel of the United States Securities and Exchange Commission (the "Commission") regarding the above-referenced SB-2 (the "Comment Letter"). On behalf of the Company, we have filed with the Commission via the EDGAR system, an Amended Registration Statement on Form SB-2 (the "First Amended SB-2"). We enclose with this letter a copy of the First Amended SB-2, plus a copy of the prior SB-2 filing redlined to show the changes.

The factual information provided herein relating to the Company has been made available to us by the Company. Paragraph numbering used for each response corresponds to the numbering used in the Comment Letter.

Form SB-2

General

1. We note that you have included in your registration statements the undertakings required for a delayed or continuous offering under Rule 415. If you intend to offer your securities on a delayed or continuous basis, please include cover page disclosure and an appropriate box on the cover page of the registration statement.

In response to this comment, the Company included on the cover page a box indicating that this securities are being offered on a delayed or continuous basis under Rule 415.

2. It is not clear from either your summary or the more detailed description of your business on pages 23-27 what products or services you intend to offer.

Although you have a clear statement of the fees you plan to charge subscribers, we cannot determine what you will provide in return. For example, you

indicate at the bottom of page 23 that you intend to offer "a variety of online content and forums" and you include a list of topic headings on page 25, but

do not provide any detail about what the actual content, service or product will be or how you intend to produce or obtain the content, service or

product. In addition, we note that your actual website does not currently appear to contain any of the topic headings set forth on page 25. Please revise

your business section substantially to include a description of the products and services you intend to provide, including a discussion of how you will

source those products and services. For example, if you intend to provide columns with medical advice on coping with loss, please disclose whether you

will hire a medical journalist or simply acquire the right to republish articles found at other sources. If you intend to sell products, describe how you will

obtain those products. This disclosure should also address any liability issues that may arise in connection with the various content, products or services,

such as medical or therapeutic licensing issues. We may comment further once we have fully reviewed your intended business.

In response to this comment, the Company substantially revised the business section to include a detailed description of the products and services they intend to offer.

3. It appears from your disclosure that Common Horizons, Inc may be blank check company under Section (a)(2) of Rule 419 of the Securities Act of

1933. We note, for example, that since the creation of your website and the inception of your business, you have not generated any revenues, you do not

appear to have any written agreements to provide services to any party, you do not appear to have any dedicated full-time or part-time employees other

than Mr. Panos and, although you have presented a plan of operation, your website does not appear to be complete. We also note that you have issued

penny stock. Please tell us why you believe that Common Horizons, Inc. is not a blank-check company. Alternatively, revise the registration statement to

disclose that you are a blank check company and that any future offerings of your securities would need to comply with Rule 419.

In response to this comment, the Company discloses on a supplemental basis that they are not a blank check company under Section (a)(2) of Rule 419 of the Securities Act of 1933. As stated in the comment above, the Company does have a specific business plan and plan of operation, which is to provide a web site that 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. The Company has taken steps to implement their business plan. On May 10, 2004, the Company 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 Company has also entered into an agreement with a consultant to provide recipes and articles on food for our website. The fact that the Company is small, has no revenues, and has only one full-time employee is not relevant criteria to determine whether the registrant is a blank check company. The Company exists for the purpose of pursuing the business plan set forth in the registration statement. The Company's management believes that by being a reporting company, they have a better opportunity to obtain the financing required to complete their plan of operations. It is not the intention of the Company nor have they indicated anywhere in the registration statement that the Company's plan is to engage in a merger or acquisition with an unidentified company or companies. As a result, it is inaccurate to describe the Company as a blank check company under Section (a)(2) of Rule 419 of the Securities Act of 1933.

4. To the extent you are a blank check company, please revise the document to clearly state that holders of your common stock may not rely on Rule 144 of the Securities Act of 1933 and must register any re-sales of your common stock under the Securities Act of 1933. See the letter dated January 21, 2000 to Ken Worm, Assistant Director of O C Compliance Unit, NASD Regulation, Inc., from Richard Wulff, Chief, Office of Small Business.

In response to this comment, the Company refers the Commission to their response to Comment #3 where they state that they are not a blank check company.

5. We note that you are claiming an exemption under Rule 504 of Regulation D for the 2 issuances of common stock in 2004. Please be advised that Rule 504 is not available to blank check companies. Refer to Rule 504(a)(3), Please advise us and revise your disclosure accordingly.

In response to this comment, the Company refers the Commission to their response to Comment #3 where they state that they are not a blank check company.

Registration Statement Cover Page

6. Please include the Primary Standard Industrial Classification Code assigned to your business on the registration statement cover page as set forth in the Form SB-2 requirements.

In response to this comment, the Company included the primary standard industrial classification code number on the cover page of the registration statement.

7. The Calculation of Registration Fee Table is formatted in such a way that the column headings are very difficult to read. Please

reformat these headings so that they may be read more easily.

In response to this comment, the Company responds supplementally that the column headings are properly aligned after viewing the registration fee table on the Commission's website (EDGAR). The Company suggests that any skewed alignment of column headings may be attributable to the view of the text size on a particular web browser.

Prospectus Summary, pages 4 - 5

8. The summary should highlight the material information in the prospectus. Please revise to highlight:

- The key products or services you intend to offer,
- Your auditor's going concern opinion, and
- Whether you have any current customers or suppliers and if so, how many.

In response to this comment, the Company revised the prospectus summary to highlight the information set forth in the comment above.

Risk Factors, Pages 6-12

9. We note that both Edward Panos and Can Euro Holdings will continue to hold a substantial percentage of your outstanding shares after the completion of this offering. We also note that Ed Panos will continue to be your sole director, officer and employee. Accordingly, please add a risk factor discussing the fact that Edward Panos will be able to control, and Can Euro Holdings will continue to substantially influence, the direction of the company's policies after the offering is complete.

In response to this comment, the Company added a risk factor discussing the ability of two shareholders to retain control and substantial influence over the Company upon completion of this offering.

10. Please revise to include a separate risk factor discussing the risk associated with the going concern opinion issued by your auditor. The text of your risk factor should include a discussion that quantifies your anticipated future operating costs

In response to this comment, the Company included a separate risk factor discussing the risk associated with the going concern opinion of the auditor. The risk factor includes discussion of forecasted expenditures required to pursue the Company's business plan for the next twelve months.

11. Please include a risk factor discussing the risks associated with an investment in penny stock.

In response to this comment, the Company included a risk factor discussing the risks associated with an investment in penny stock.

12. We note that you currently have a demand loan outstanding in the amount of \$25,971 but that you have insufficient funds available to pay that loan.

Please include a risk factor describing the risk of your creditor making a demand on your outstanding loan.

In response to this comment, the Company included a risk factor discussing the risk that creditors of the Company will make demand for payment on an outstanding loan at a time when they have insufficient funds to be able to pay the loan.

13. Consider including a risk factor discussion regarding the risk that there is no current market for an Internet-based online support center for individuals in need of help in coping with emotional, physical or mental trauma.

In response to this comment, the Company discloses on a supplemental basis that the absence of a current market for the service that they intend to offer does not itself present any risk to the Company, but instead offers an opportunity to provide a unique service in the absence of competition. The Company does disclose the risk that members may not accept the Internet as an effective means of providing a service that traditionally has been very personal.

If we do not obtain additional financing our business will fail, page 6

14. So that an investor may fully understand the risk described, please include an estimate of the amount of additional funding you will need for your business to become fully operational.

In response to this comment, the Company included an estimate that they will require approximately \$360,000 for the next twelve months in order for their business to become fully operational.

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, page 7

15. It is not clear which service currently provided by WebMD.com will be competitive with your proposed service offering. Please revise your disclosure

to more clearly state how you believe that WebMD.com presents a competitive threat to your proposed business.

In response to this comment, the Company disclosed that WebMD.com presents a

competitive threat in that they currently provide substantial content such as interviews with health professionals, articles written by their staff, and post recipes for those with a restricted diet due to a specific health condition and the Company also intends to provide these same services.

If we are unable to hire and retain key personnel, we may not be able to implement our business plan, page 7

16. Since Edward Panos is currently your only employee, please name him in the risk factor heading. In addition, please specify the positions for which you anticipate hiring additional key employees, if any.

In response to this comment, the Company named Edward Panos in the risk factor heading and also specified positions which the Company anticipates hiring additional key employees.

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. page 8

17. Supplementally advise us whether you own the right to use your Internet domain name, www.commonhorizons.com. If you are not the registered owner of the Internet domain name that you use, update your risk factor disclosure to discuss the risks to you of using that URL for your website.

In response to this comment, the Company discloses on a supplemental basis that they own the right to use the domain name, www.commonhorizons.com.

If we become subject to burdensome government regulations affecting our operations, our business could be adversely affected, page 11.

18. Please revise to omit the list of laws that may be applied to the Internet. Please limit the disclosure under this heading to a discussion of the specific risks to your business or to investors arising from governmental regulations.

In response to this comment, the Company deleted this risk factor because current governmental regulations do not materially restrict the use of the Internet or present any specific risks to the Company's business or investors.

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, pages 11-12

19. The risk described under this heading is generic and could apply to any company in any industry. Please revise your disclosure to indicate how the risk described affects your industry or company uniquely.

In response to this comment, the Company deleted this risk factor because it is generic and does not discuss risks that are unique or specific to the Company's business.

Determination of Offering Price

20. We note your disclosure that the \$.10 per share offering price of the common stock being registered was arbitrarily chosen based on the sales price of your common stock in your most recent private offering. In your next amendment, please include a more quantitative analysis of the factors used in determining the offering price. Refer to Item 505 of Regulation S-B. In addition, we noted that, as a result of the June 25, 2004 10-for-1 stock split, the offering price of your most recent private offering was \$.01. Please advise and revise.

In response to this comment, the Company revised its disclosure to correctly reflect that the offering price is \$0.01 and this amount is based upon the Company's most recent private offering after taking into account the 10-for-1 stock split on June 25, 2004. The disclosure reflects that the offering price was arbitrarily determined based upon the Company's most recent private offering and no other factors were considered in determining the offering price.

Selling Shareholders, pages 13 - 17

21. Please disclose, by footnote, the natural person that controls each of the entities listed in the selling stockholder table. If any of the entities listed are public entities, majority-owned subsidiaries of public entities or investment companies, please disclose this by way of footnote.

In response to this comment, the Company disclosed in a footnote that John D. Panos is the beneficial owner of the shares held by both Autostar, Inc. and Marathon Enterprises. The Company discloses on a supplemental basis that neither Autostar, Inc. nor Marathon Enterprises are public entities, majority-owned subsidiaries of public entities, or investment companies.

22. Please identify all selling shareholders who are registered broker dealers or affiliates of broker dealers. Additionally, tell us if the broker dealer received the securities as underwriting compensation. Please note that a registration

statement registering the resale of shares being offered by broker-dealers must identify the broker dealers as underwriters if the shares were not issued as underwriting compensation.

In response to this comment, the Company discloses on a supplemental basis that none of the selling shareholders are broker-dealers or affiliates of broker-dealers.

23. Please provide an analysis supporting your position that the resale of securities by any affiliates of broker-dealers is not an indirect primary offering. Your analysis should address the following points:

- how long the selling shareholders have held the securities,
- the circumstances under which the selling shareholders received the securities,
- the selling shareholders' relationship to the issuer,
- the amount of securities involved,
- whether the sellers are in the business of underwriting securities, and
- whether under all the circumstances it appears that the seller is acting as a conduit for the issuer

Assuming the resale of securities by affiliates of broker-dealers is not an indirect primary offering, you must clearly state in your prospectus:

- the seller purchased in the ordinary course of business and
- at the time of the purchase of the securities to be resold the seller had no agreements or understandings, directly or indirectly, with any person to distribute the securities.

In response to this comment, it is not the position of the Company that the resale of securities by any affiliates of broker-dealers is not an indirect primary offering. As set forth in the response to comment #23 above, none of the selling shareholders are broker-dealers or affiliates of broker-dealers.

Plan of Distribution, pages 18-19

24. We note your statement in the middle of page 18 that "the shares may also be sold in compliance with ... Rule 144." Please revise your disclosure to indicate which shares you are referencing in this sentence.

In response to this comment, the Company revised its disclosure to clarify that the selling shareholder may also sell their shares under the Securities and Exchange Commission's Rule 144 provided that they satisfy the conditions set for in the rule.

Directors, Executive Officers, Promoters and Control Persons, pages 19-20

25. Please revise the description of Mr. Panos' experience to include 5 years of information as required by Item 401(a)(4) of Regulation S-B. Your current description only covers the period after September 2000.

In response to this comment, the Company revised the description of Mr. Panos' experience to include 5 years of information.

Significant Employees, page 20

26. We note your statement under this heading that you conduct your business through verbal agreements with consultants and arms-length third parties. We also note the description of one such agreement with your auditors. Please revise this disclosure to summarize any arrangement you currently have with your website developer.

In response to this comment, the Company disclosed a summary of the verbal agreement entered into with Cahan Creative LLC.

Security Ownership and Certain Beneficial Owners and Management, pages 20-21

27. Supplementally advise us whether there is any familial relationship between Edward F. Panos and either Muriel Panos Johnson or John D. Panos, both named in the selling shareholder table. Please revise accordingly. Refer to Rule 13d-3.

In response to this comment, the Company discloses on a supplemental basis that Muriel Panos Johnson is the mother of Edward F. Panos and John D. Panos is the brother of Edward F. Panos. Despite the existence of a familiar relationship, Edward F. Panos does not have, directly or indirectly, the power to direct the voting or disposition of the shares held by Muriel Panos Johnson or John D. Panos.

28. Please disclose, by footnote, the natural person that controls Can Euro Holdings.

In response to this comment, the Company disclosed in a footnote that Aaron Oram is the beneficial owner of the shares held by Can Euro Holdings.

Description of Securities. pages 21-22

29. Please include a brief description of your recent 10-for-1 stock split in the first paragraph under this heading.

In response to this comment, the Company included a brief description of their recent 10-for-1 forward split in the first paragraph under the "Description of Securities" heading.

Voting Rights, page 21

30. Since an average investor is not likely to understand the meaning of the term "plurality," please define, by percentage, number or otherwise, how many votes are necessary to elect a director.

In response to this comment, the Company added disclosure to clarify that a plurality vote means that the votes cast in favor exceed those votes cast against with abstentions not being calculated as a vote for or against.

31. We note your disclosure in the second sentence under this heading that common shareholders' voting rights are subject to voting rights granted to holders of preferred stock. Please reconcile this disclosure with your disclosure under the heading "Preferred Stock" that your articles of incorporation do not authorize any preferred stock.

In response to this comment, the Company deleted the disclosure that the common shareholders' voting rights are "subject to any voting rights granted to holders of any preferred stock" because the articles of incorporation do not authorize any preferred stock.

Dividend Policy

32. Please disclose the dividend rights of common holders in the event that a dividend is declared, as required by Item 202(a)(2) of Regulation S-13.

In response to this comment, the Company disclosed that if a dividend was declared, common stockholders on the record date would be entitled to share ratably in any dividends that may be declared from time to time on the common stock by the board of directors from funds legally available.

Nevada Anti-Takeover Laws, page 22

33. If your charter includes any anti-takeover provisions, please revise your disclosure to describe those provisions in addition to your current disclosure regarding Nevada law.

In response to this comment, the Company discloses on a supplemental basis that their charter does not include any anti-takeover provisions.

Description of Business, pages 23-27

34. Please disclose how you determined the proposed \$29.95 annual access fee for your website. In addition, disclose whether the fee will be refundable if
a member cancels their subscription to your site during the year.

In response to this comment, the Company disclosed that management set the membership fee at \$29.95 annually because this fee is comparable to the fees charged by other Internet service providers. The Company also disclosed that members who cancel their membership within the first month after registration will be refunded their entire membership fee and any cancellations thereafter will result in no refund.

35. We note your discussion of revenue sources in the first paragraph on page 24 Please expand your discussion to indicate whether you have developed an
e-magazine or newsletter in which to offer advertising space and, if not, what resources you will need to develop such a magazine and how you intend to
fund the acquisition of such resources. In addition, disclose how you intend to attract companies that might be interested in advertising in the e-magazine
or newsletter and what fees you intend to charge for advertising space. This discussion should address whether you intend to hire individuals to provide
content, editorial, marketing and sales services for production and advertising sales related to the e-magazine or newsletter.

In response to this comment, the Company expanded the disclosure on the e-magazine to address the issues set forth in the comment above.

Principal products or services and their markets, pages 24 - 25

36. Please provide substantiation for your statement in the third paragraph on page 24 that "people are effectively estranged from" religious groups, or state
that it is the opinion of management.

In response to this comment, the Company added disclosure to reflect that the statements referenced in the comment above are the opinion of management.

37. Please revise your disclosure in the fourth paragraph on page 24 to include a more thorough discussion of the status of your relationship with the
institutions and resources through which

you intend to market your website. For example, have you established any agreements with, or do you have contacts at, these agencies, for the purpose of commencing such marketing efforts?

In response to this comment, the Company disclosed that they presently do not have any relationships with any established medical agencies and societies, hospitals, clinics and specialist medical practitioners. In order to attract visitors to the Company's website, management intends to introduce the website to these institutions and resources over the next twelve months from the date of the prospectus.

38. Refer to your proposed website topic headings on page 25. Supplementally tell us whether you believe that the services you intend to provide will give rise to any professional licensing issues. For example, we note your intent to provide content on wills and estate planning, which is generally provided by licensed attorneys, as well as your proposed content on dependencies, addiction, suicide and other similar topics, which are generally topics addressed with a licensed psychiatric care provider. Finally, your inclusion of topics related to health and medications may implicate medical or pharmaceutical licensing. Please also address these issues in your discussion on applicable regulations on pages 26 - 27.

In response to this comment, the Company discloses on a supplemental basis that the services they intend to provide will not give rise to any professional licensing issues. The content that the Company will provide primarily will consist of articles submitted by members. The remainder of the content provided will be produced by staff that they anticipate hiring to conduct interviews with health professionals and write articles. Content will also be provided by consultants on a project basis. The Company does not intend to sell any regulated medications. As a result, the Company believes that the services they intend to provide will not give rise to any professional licensing issues.

The Company notes that the preliminary site concept was confusing without additional disclosure of the content or service that is intended to be provided under each sub-page. As requested in comment #2, the Company provided additional disclosure of the actual service, content, or product that they intend to provide under each sub-page so that the disclosure will not be confusing to an investor.

Competition, pages 25-26

39. Please revise your discussion of competition to describe the methods by which you intend to compete for customers.

In response to this comment, the Company included a brief discussion of the methods by which they intend to compete for customers.

40. Please revise your disclosure in the last sentence before the second set of bullet points on page 26 to indicate that the generalizations set forth are management's opinion.

In response to this comment, the Company added disclosure that the generalizations set forth reflect the opinion of management.

41. Please revise the second set of bullet points on page 26 as follows:

- Second bullet point - indicate why it is advantageous to be commercially oriented,
- Fourth bullet point -- indicate what the importance of being a "web portal" is, and
- Final bullet point - define "alternated solutions"

In response to this comment, the Company deleted the second bullet point because being commercially orientated does not result in any competitive advantage. The Company deleted the fourth bullet point because it communicates the same information that is disclosed in the first bullet point. The Company's intended to communicate that a web portal is typically not dedicated to one specific illness. The Company revised the final bullet point to state "alternative treatments to chronic illnesses." Herbal remedies and meditation are two forms of alternative treatments that may be used to treat or minimize the symptoms of a chronic illness.

Patents and Trademarks, page 27

42. Please include a discussion of the ownership of your URL under this heading.

In response to this comment, the Company disclosed that they own the right to use the domain name www.commonhorizons.com under the "Patents and Trademarks" heading.

43. Since it appears that software licenses may be critical to your business, please describe any licenses you currently hold and the material terms of those licenses.

In response to this comment, the Company disclosed that they currently do not hold any licenses or authorizations for the use of third-party software products.

Plan of Operations, pages 27-30

Plan of Operations for Site Development, page 27

44. Please file your web development agreement with Cahan Creative LLC with your next amendment. In addition, please describe the material terms of the agreement under this heading,

including pricing and payment terms, termination rights and timelines for completion of your website.

In response to this comment, the Company described the material terms of their agreement with Cahan Creative LLC. The Company had a verbal agreement with Cahan Creative LLC. The Company also substantially revised the plan of operations to more clearly reflect the remaining work and corresponding timeline for its completion.

45. Please define the terms "HTML," "C" "C++" and "SQL database architecture" as these terms are not likely to be understood by an average investor.

Alternatively, remove this disclosure if it is not material to an understanding of your web development agreement.

In response to this comment, the Company deleted the technical terms set forth in the comment above because this disclosure is not material to an understanding of the web development agreement with Cahan Creative LLC.

46. We note your disclosure in the final sentence of each of the first and second paragraphs on page 28 that certain steps will be completed within 6 or 12 months. Please include a date from which these 6 and 12 month periods commence.

In response to this comment, the Company disclosed that the time periods set forth commence from the date of the prospectus.

47. Your estimate of costs at the bottom of page 29 does not include an estimate of the additional funds you will need to complete your site development, as described in the first 3 paragraphs on page 28. Please revise your disclosure to indicate whether all of the steps set forth in the first 3 paragraphs on page 28 have already been funded or, if not, what additional funds are needed.

In response to this comment, the Company revised to first bullet point to include an estimate of the additional funds needed to complete the development of the website. The Company also added disclosure in the plan of operations to indicate what additional funds are needed for each step and whether those steps have been funded.

Plan of Operations for Marketing pages 28-29

48. Revise your disclosure to include a discussion detailing how management intends to address the going concern issue.

In response to this comment, the Company added disclosure indicating that management is currently working to raise additional capital. The Company disclosed that they plan to

complete a private placement to raise sufficient financing in order to meet their financial requirements over the next twelve months.

49. We note your disclosure in the final carry-over paragraph at the bottom of page 28 that you intend to purchase email lists and physical addresses to assist in your marketing efforts. Please include an estimate of how much this will cost in your disclosure and identify the sources for obtaining these marketing lists. Further, consider whether the recent legislation concerning "spam" may affect your business plan.

In response to this comment, the Company added disclosure indicating the potential source for the purchase of email lists, to cost for obtaining these lists, and the affect of recent legislation on this marketing plan.

50. Please provide more specific disclosure in the third full paragraph on page 29 about when you believe that you will need to hire additional employees and how many you think you will need.

In response to this comment, the Company disclosed that management is unable to determine the timeline for hiring additional employees and amount of employees that will be needed because these decisions are contingent upon the development of their business plan and ability to secure financing. These factors are unknown at the present time.

51. We note your disclosure in the first full paragraph on page 30 that you anticipate needing \$247,479 to pursue your business plan in the next 12 months.

This amount does not appear to include any debt service obligations you may have. We note in this regard and outstanding loan in the amount of \$25,971 disclosed on page 7 of your financial statements Please revise or advise.

In response to this comment, the Company revised its disclosure and included debt obligations when calculating the amount of funding that the Company anticipates it will require to pursue its business plan in the next twelve months.

Results of Operations for Period Ending June 30, 2004, page 30

52. Refer to your disclosure in the fourth paragraph on page 30 that you incurred a loss in the amount of \$63,450 for the period ending June 30, 2004.

Please provide substantially more detail about how this loss was incurred, including what products or services you received in return for these funds and to whom the amounts are owed.

In response to this comment, the Company disclosed that the loss of \$63,450 incurred from inception on January 28, 2004 to June 30, 2004 was primarily attributable to expenses in the amount of \$25,000 for web development, legal expenses in the amount of \$22,407, and consulting fees to our CEO in the amount of \$15,500.

53. Please include more detailed disclosure of the specific course of action that you plan to take in order to raise additional internal or external capital (e.g. debt, equity or capital contributions) and also revise your disclosures in the notes to the consolidated financial statements. We also note your statement that you believe it will be easier to raise capital once you become a reporting company and your common stock is traded on the over-the-counter bulletin board. As such, please further expand your disclosure here to explain, in more detailed terms, why you believe you will have more access to capital upon the closing of that event. Refer to SAS Codification Section 341.

In response to this comment, the Company provided the disclosure that was requested in the comment above.

Description of Property, page 31

54. Please state whether you lease or own the premises where your principal offices are located and, if you lease the premises, please disclose the material terms of your lease agreement.

In response to this comment, the Company disclosed that they do not own or lease any real estate property and the property occupied is provided by their President.

Market for Common Equity and Related Stockholder Matters, pages 31 - 32

55. Refer to the third full paragraph on page 32. Since your stock does fit the definition of penny stock, it is unclear why you have qualified your statement in the first sentence by including the phrase "if [the stock] becomes subject to [the] penny stock rules." Please revise.

In response to this comment, the Company revised the disclosure to reflect that that Company's stock does fit the definition of penny stock.

Executive Compensation, page 34

56. Please revise your disclosure to indicate what is meant by the terms "exploration programs" and "second stage program" in the first paragraph under the table on page 34.

In response to this comment, the Company deleted this disclosure because it was not relevant to their business.

Financial Statements

Statement of Stockholder's Deficit. page 4

57. We note that the respective share prices of your April and June stock issuances presented here (4,500,000 and 5,000,000, respectively) do not reflect the June 25, 2004 10-for-1 stock split. Please revise here and in the notes to the consolidated financial statements. In addition, please present the stock issuances in chronological order beginning with the earliest issuance.

In response to this comment, the Company revised the notes to the consolidated financial statements and the Statement of Stockholder's Deficit as requested in the comment above.

Notes to the Consolidated Financial Statements

Note 1-Description of Business. History and Summary of Significant Accounting Policies:

Going Concern

58. We note your statements that the Company "may require" additional capital for its operational activities and that the "ability to successfully resolve these factors [the obtainment of additional financing] raise substantial doubt about the Company's ability to continue as a going concern." It is not appropriate to use conditional language in expression of such an opinion. Refer to SAS Codification Section 341 and revise.

In response to this comment, the Company revised the disclosure so that the going concern opinion is not expressed with use of conditional language.

Fixed Assets

59. Please expand your disclosure related to your policies regarding the impairment of long-lived assets to include a discussion of how you will measure the amount of the impairment loss in situations in which an impairment has been identified. Refer to paragraph 7 of SPAS No. 144.

In response to this comment, the Company expanded the disclosure on its policies regarding the impairment of long-lived assets and also disclosed how they will measure the amount of the impairment loss.

New Accounting Pronouncement.

60. Please update this section to include a discussion of FIN 46R, issued in December 2003, and the impact you expect it to have on the Company upon its required implementation for reporting periods ending after December 15, 2004.

In response to this comment, the Company updated this section to include a discussion of FIN No. 46 and the impact that the Company expects it to have upon its implementation for reporting period ending after December 15, 2004.

Part II

Item 26. Recent Sales, page 38

61. We note that it appears that with respect to your offering of 4,500,000 at a price of \$.01 per share, the total proceeds would equal \$45,000, rather than \$4,500. Similarly, it appears that the total proceeds for the second offering would equal \$100,000, rather than \$10,000. Please revise or advise us.

The comment above reflects calculations that would be correct if the offerings were fully subscribed. The Company revised its disclosure to eliminate any confusion and the current disclosure reflects the number of shares issued and the total proceeds received in each offering.

Signatures. page

62. Please revise your signature page to include not only a signature on behalf of the registrant itself, but also a separate signature line for the requisite officers and directors. If the same person is signing in his capacity as both an officer and director, a single signature line may be used for that purpose, but there must also be a separate signature line for the registrant itself. Please see the signature page requirements of Form SB-2.

In response to this comment, the Company revised the signature page to conform to the requirements of Form SB-2.

Exhibit 5.1.

63. Please have counsel confirm to us in writing that it concurs with our understanding that the reference and limitation to "Nevada general corporate law" includes the statutory provisions and also all applicable provisions of the Nevada Constitution and

reported judicial decisions interpreting these laws. Please file counsel's written confirmation as correspondence on the EDGAR system. Alternatively,
you may provide a revised opinion that removes the limitation or clarifies that the reference includes reported judicial decisions and applicable provisions
of the Nevada Constitution

In response to this comment, the Company provided and filed a revised opinion that clarifies that the reference included reported judicial decisions and applicable provisions of the Nevada Constitution.

If you have any questions regarding this comment letter, please feel free to contact me at 702-312-6255. Thank You.

Sincerely,

/s/ Kyleen Cane
Kyleen Cane
CANE & ASSOCIATES, LLP.

