SOPAC CELLULAR SOLUTIONS INC.
Form 10-K
December 01, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K
ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURUTIES EXCHANGE ACT OF 1934

For the fiscal year ended August 31, 2008

Commission File Number 333-138217

SOPAC CELLULAR SOLUTIONS, INC.
(Exact name of registrant as specified in its charter)

NEVADA
(State or other jurisdiction of incorporation or organization)

4438 Vesper Avenue, Suite 2
Sherman Oaks, CA 91403
(Address of principal executive offices, including zip code)

(949)355-4559
(Telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:
None

Securities registered pursuant to section 12(g) of the Act:
Common Stock, $.001 par value

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes [ ] No [X]

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act Yes [ ] No [X]

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer [ ]	Accelerated filer [ ]
Non-accelerated filer [ ] (Do not check if a smaller reporting company)	Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in

Rule 12b-2 of the Exchange Act). Yes [X] No [ ]

As of August 31, 2008, the registrant had 1,700,000 shares of common stock issued and outstanding. No market value has been computed based upon the fact that no active trading market had been established as of August 31, 2008.

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PART I

FORWARD LOOKING STATEMENTS

Some of the statements contained in this Form 10-K that are not historical facts are "forward-looking statements" which can be identified by the use of terminology such as "estimates," "projects," "plans," "believes," "expects," "anticipates," "intends," or the negative or other variations, or by discussions of strategy that involve risks and uncertainties. We urge you to be cautious of the forward-looking statements, that such statements, which are contained in this Form 10-K, reflect our current beliefs with respect to future events and involve known and unknown risks, uncertainties and other factors affecting our operations, market growth, services, products and licenses. No assurances can be given regarding the achievement of future results, as actual results may differ materially as a result of the risks we face, and actual events may differ from the assumptions underlying the statements that have been made regarding anticipated events.

All written forward-looking statements made in connection with this Form 10-K that are attributable to us, or persons acting on our behalf, are expressly qualified in their entirety by these cautionary statements. Given the uncertainties that surround such statements, you are cautioned not to place undue reliance on such forward-looking statements.

ITEM 1. BUSINESS

INDUSTRY BACKGROUND

The wireless data market is a market in its very early stages of growth and is the target market in which we have chosen to operate, the realm of wireless communications involving large amounts of data, the internet and software and solutions (the applications designed to solve very specific business problems while increasing productivity).

While the cellular industry continues to experience substantial growth, we cannot provide any assurance that we will benefit from the projected industry growth.

THE BUSINESS

Businesses are only interested in proven reliable solutions, and thus not taken to experimenting with technologies that are currently not widely in use. Sopac Cellular Solutions Inc. will identify those technologies that are solid in foundation, yet because of their relative age and perception, not widely used. To be successful the company must find far reaching benefits to previously unsolvable business problems through the use of these technologies. Wireless appliances represent an enormous opportunity because of the sheer scale of use. Companies like Sprint/Nextel, T Mobile and Verizon have spent millions in brick and mortar infrastructure to display and sell their products. Each of them employs talented and knowledgeable representatives capable of demonstrating every last feature of the various products hot off the assembly line. Yet the roll-out of these technologies is reserved for the gadget enthusiast and not widely deployed. The reason for this is simple. While brand new gizmos (cell phones) are flashy and exciting, by themselves they often lack the applications designed to solve very specific business problems. The end result is a product that is nice to have but in most cases something people can live without.

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Most people can dream of a potential use for a new technology, but have no practical idea of how to make it happen. Therefore because of the daunting task ahead, often times revert back to an old way of doing things and put off a buying decision until later. The greatest integrator of technology is Apple Computers. They have taken some of the most difficult of tasks and fined tuned their systems to simplify them so that the average person can tackle them with some element of success. The success of Apple Computer lies completely on the company's ability to package a niche solution and solve a problem. We believe we can be successful if we are able to find wireless products which solve specific business issues in a scalable environment. Business solutions generally require a value proposition. We plan to package a blended combination of cutting edge products, enterprise vision, and compelling economics, to execute transactions with corporate partners.

MARKETING AND DISTRIBUTION

Gaining access to corporate decision makers is the key to landing large scalable contracts. Herein lies another strategic component to the Sopac Cellular Solutions Inc.'s business proposition. There are many ways to get your product into the viewing path of a corporate decision maker. A traditional method is marketing which is being done by the manufacturer all the time for retail based products. Sopac Cellular Solutions Inc. has borrowed a page from the traditional specification market and will use this as a method for securing large transactions. Generally speaking a traditional product specification is used by a general contractor to order goods and services. It is very popular in the building industry where products like paint, coatings, flooring, and other products are specified as standards for competing bids between vendors. This is basically an indication by the general contractor that the quality and standards of the products specified meet or exceed the quality needed for the project. Once a company gets its product specified with a large contractor, that product gets put in every specification for similar jobs. That means huge residual sales down the line. Typically product representatives spend a large percentage of their time working through this process before ever seeing a dime of return.

Sopac Cellular Solutions Inc. will proceed along the same sales cycle as those done in the specification market. The first step will be recruiting, as partners, a software manufacturer to design, test and perfect via a pilot project, a customized packaged solution that solves a common but difficult business problem for the target business customer. The second step will be to present the solution to a corporate decision maker and prove the value proposition. The third step will be to bring the parties together (the manufacturer and corporate user and the "service provider") and form a trust that will transcend this transaction but also set the stage for other meaningful deals down the line. The forth step is to design a contract that spells out front and residual costs of the service and products provided. The fifth and most important step is the roll-out. In many cases receiving a volume purchase agreement or specification award is not enough to guarantee success. In the final step Sopac Cellular Solutions Inc. plans to utilize a top-down methodology to market to the various potential clients that inevitably will use the solution. This process is tedious and time consuming and could take as long as two to three years to effectuate.

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PERSONNEL AND RESOURCES

During the initial start-up phase of the company Sopac Cellular Solutions Inc. will utilize a skeleton staff to, in concert with representatives of the service providers and the application solutions manufacturers, make executive level presentations and demonstrations, and when necessary conduct pilot programs to prove up the return on investment to the client candidate. As the company gets closer to signing an agreement with a large corporate user, the need will arise for staffing to achieve maximum sale through. It will be important to market directly to everyone who is potentially affected by the specification. In some cases this might be nothing more than a brochure and explanation of the agreement and service / product offerings via a mail offering. In other cases this will be a one on one meeting with department heads responsible for teams of potential users, or the service providers will handle all the marketing and sales for the company. All of the transactions have the capability to produce initial as well as a long-term income stream.

There will be three types of personnel needed to pursue the plan. Sales, support, and administrative. Initially, Sopac Cellular Solutions Inc. will combine the marketing, sales and support roles and they will be conducted by each salesperson. These people will be specifically trained in the solution and products offered but also will have an incentive to sell. This will be extremely important in the Sopac Cellular model as the initial customer sales cycle once the transaction agreement and specification is complete; will be a very short one step situation. In almost every case it will end in a sale or rejection.

Therefore it is important that a representative have all the tools necessary to demonstrate and sell the solution.

PRINCIPAL PRODUCTS AND THEIR MARKETS

The company will focus on several vertical markets and it will be extremely important to find employees or agents that have specific knowledge of the proposed market and the products that have been developed to support the vertical. One example of a product is NICE OFFICE from a company called eAgency. This product brings the benefits of customer relationship management to the handheld device.

Nice Office is a platform that affords the professional a web cum wireless Contact Management Solution. It brings your entire office into your handset, anywhere, through synchronization with your computer as well as other databases, your account at Nice Office, and your handheld device, your Blackberry, without ever needing cabling or cradling. It houses all your ACT information (ACT is a sophisticated contact and customer manager can be uploaded into Nice Office), along with all your forms, documents and other business data that compose your entire business universe. Amongst other things, you can generate, on demand, reports including:

Agent Calendar
Sales and forecasts
Tasks
Client
Commission
Leads
Sales Funnel
Products

You have your office with you at all times. With Nice Office, you can stay in touch with all your contacts and peers and, if you're a manager, use it to access everyone else's data on your Blackberry, be informed on how things are faring "out there" up to the minute, create a range of management reports, anywhere, and disseminate all this up and down your corporate infrastructure, worldwide.

Sopac Cellular Solutions Inc. has targeted several prospective large volume user groups to adopt the Nice Office platform on the new upgraded Blackberry handheld devices, and has worked exclusively with Nextel to provide the wireless connectivity solution - Research in Motion (RIM) (Nasdaq: RIMM; TSX: RIM) BlackBerry 7250 Wireless Handheld(TM). Nice Office SFA/CRM software operating on the Blackberry 7250, is for mobile professionals who want to manage their information and remain connected to people via a single, integrated product suite that offers both Web and Wireless accessibility.

In the above case Sopac Cellular Solutions Inc. has identified a product, identified and organized integrated services, and targeted specific customer groups not being reached through traditional marketing channels by the manufacturer. In a sense it is an OEM solution without the huge research and development budget. Traditional electronics manufacturers and software developers tend to partner or even rely upon the other for their inclusion in each other's offerings. A great business example of this is Microsoft, Intel, and any computer manufacturer. However these solutions have fallen on the mass marketers such as BestBuy and Circuit City to sell through. Companies like eAgency and Research In Motion are in the same boat. The problem is these tend to be one-off sales opportunities and rarely if ever lead to a corporate-wide deal.

STATUS OF ANY PUBLICLY ANNOUNCED NEW PRODUCTS

We have not publicly announced any new products.

COMPETITION

The wireless services industry is evolving rapidly and, despite the consolidation among carriers, it remains highly fragmented and competitive. Most companies in the industry compete on the basis of selection of wireless carriers, cell phone devices, service plans, price, customer service and experience. We believe we will compete favourably on these terms, once properly staffed, since we all share the same providers, handheld devices and rate plans.

Companies that compete with us include:

1. Wireless carriers such as Sprint/Nextel, Verizon, T-Mobile and AT&T, all of whom are our very source of service and cell phone hardware. These companies sell their own wireless services and devices through their own websites, traditional retail operations and, most importantly, the channels that will compete head on head with us, their direct sales forces.

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2. Online distributors that sell wireless services and devices for the wireless carriers to consumers through their own websites, such as Amazon.com.

3. Independent market retailers, the kind you find at most strip centers throughout the nation and the mass market retailers that sell wireless services and devices to consumers from their retail store locations, such as Radio Shack, Best Buy, Circuit City and Walmart.

We believe that our ability to provide niche solutions to solving problems on specific issues that businesses have, including limitations on productivity, waste and theft through lack of proper controls, direct savings through the use of certain hardware, software and financing packages, where we are providing a definite value solution, sets us apart from most competitors. Notwithstanding, we will be competing with the very service providers that we will partner with, as well as certain independent business-to-business marketing and sales companies. Both these competitors make the competition formidable. Most significantly, the service providers have carved themselves out a haven which includes the largest down to intermediate sized companies in the U.S. As of this date we don't have the necessary partnerships with the service providers that would permit us to compete with them, by marketing to large and intermediate sized company prospects. We are, thus, precluded from marketing to a significant portion of the market universe.

SOURCES AND AVAILABILITY OF PRODUCTS

CELLULAR PHONES: These can and typically are purchased from our Master Agents for each service provider. They can also be purchased from independent cell phone vendors' websites over the internet. Finally, they can be purchased at the various service providers own company owned store locations.

ACTIVATION OF VARIOUS SERVICE PLANS: Going forward, we expect these to be achieved by contacting the credit approval and activation departments of each service provider. This would be conducted by the service provider once a client has signed on with us.

CELLULAR BUSINESS SOLUTIONS: These are far too many solutions to list, and the list is constantly growing. Existing applications span the entire universe of types of businesses in the nation, both big and small, including companies in the industry verticals delineated below, in "Dependence on One or a Few Major

Customers". A single version of application software already discussed earlier is the customized CRM software provided by eAgency.com via their subsidiary, NiceOffice.com.

DEPENDENCE ON ONE OR A FEW MAJOR CUSTOMERS

We feel that, because of the potential wide base of customers for our products, we will not rely on one or few major customers. The industry verticals we'd be targeting, in time, include:

CONSTRUCTION AND BUILDING

Field Services
Transportation and Distribution
Real Estate
Manufacturing
Hospitality Services

PROFESSIONAL SERVICES

Financial Services
Insurance

PATENTS AND TRADEMARKS

We do not have, nor do we intend to apply for in the near future, any patents or trademarks.

NEED FOR GOVERNMENTAL APPROVAL OF PRINCIPAL PRODUCTS

We do not require any government approval for the manufacturing or distribution of any of our products.

GOVERNMENT AND INDUSTRY REGULATION

We will be subject to federal laws and regulations that relate directly or indirectly to our operations including securities laws. We will also be subject to common business and tax rules and regulations pertaining to the operation of our business in the United States. The only trade rules that would apply to our business would be taxes. Government regulation of the products we market is a matter handled by the providers of the products we will offer. We expect to continue dealing with established providers and proven products.

RESEARCH AND DEVELOPMENT ACTIVITIES

Other than time spent researching our proposed business we have not spent any funds on research and development activities to date. We do not currently plan to spend any funds on research and development activities in the future.

ENVIRONMENTAL LAWS

Our operations are not subject to any environmental laws.

EMPLOYEES AND EMPLOYMENT AGREEMENTS

We currently have one employee, who is our executive officer, namely, Ezra E. Ezra. He is responsible for all operations of our business, and currently devotes approximately 2 hours per week to administrative tasks, but will be available to address his other duties, as and when needed. There are no formal employment agreements between the company and our current employees.

REPORTS TO SECURITIES HOLDERS

We provide an annual report that includes audited financial information to our shareholders. We will make our financial information equally available to any interested parties or investors through compliance with the disclosure rules of Regulation S-K for a small business issuer under the Securities Exchange Act of 1934. We are subject to disclosure filing requirements, including filing Form

10K annually and Form 10Q quarterly. In addition, we will file Form 8K and other proxy and information statements from time to time as required. We do not intend to voluntarily file the above reports in the event that our obligation to file such reports is suspended under the Exchange Act. The public may read and copy any materials that we file with the Securities and Exchange Commission, ("SEC"), at the SEC's Public Reference Room at 100 F Street NE, Washington, DC 20549. The public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. The SEC maintains an Internet site (http://www.sec.gov) that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC.

ITEM 1A. RISK FACTORS

SINCE WE ARE A DEVELOPMENT STAGE COMPANY, HAVE GENERATED NO REVENUES AND LACK AN OPERATING HISTORY.

Our company was incorporated in June 2006; we have only recently commenced our business operations; have not yet realized any revenues; and do not anticipate initial revenue from sales until after December 2008, or sales to reach a level to sustain our business operations until June 2009. We have virtually no operating history upon which to base our future prospects. Our management has little in the way of industry contacts in the cellular business. Our ability to achieve and maintain profitability and positive cash flow is highly dependent upon a number of factors, including our ability to attract customers, forge partnership relationships with "service providers" (such as Sprint/Nextel, Verizon Wireless, T-Mobile and AT&T, to name a few) as well as product and solutions suppliers. Our limited operating history also makes it difficult to accurately forecast future revenue and appropriately plan our expenses. Given the rigorous requirements of the infrastructure required to operate in the cellular arena, we may never achieve sales or profitability.

Based upon current plans, we expect to incur operating losses in future periods as we incur expenses associated with the initial startup of our business as well as its subsequent development. Further, we cannot guarantee that we will be successful in realizing revenues or in achieving or sustaining positive cash flow at any time in the future. Any such failure could result in the possible closure of our business or force us to seek additional capital through loans or additional sales of our equity securities to continue business operations.

EZRA E. EZRA, THE PRESIDENT AND DIRECTOR OF THE COMPANY, IS OUR ONLY EMPLOYEE. HE DOES NOT HAVE ANY PUBLIC COMPANY EXPERIENCE. HE CURRENTLY DEVOTES APPROXIMATELY 2 HOURS PER WEEK TO COMPANY MATTERS. THE COMPANY'S NEEDS COULD EXCEED THE AMOUNT OF TIME OR LEVEL OF EXPERIENCE THAT HE MAY HAVE. THIS COULD RESULT IN HIS INABILITY TO PROPERLY MANAGE COMPANY AFFAIRS, RESULTING IN OUR REMAINING A START-UP COMPANY WITH NO REVENUES OR PROFITS.

Our business plan does not provide for the hiring of any additional employees until sales will support the expense. That cannot occur before we have been successful in establishing partnerships with the service providers, the sort of partnerships that will allow us to compete in the medium size and corporate arenas. We cannot anticipate when or if we will be successful in obtaining those partnerships. Until that time the responsibility of developing the company's business and fulfilling the reporting requirements of a public company all fall

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upon our only employee, Ezra E. Ezra. He will be responsible for all marketing and sales to businesses as well as dealing with the service and software/solutions providers. He will also be responsible for the purchasing, warehousing, selling, packaging and shipping of the wireless products/services, i.e., the fulfillment process. In addition all customer service and support will be handled by him. At the present Mr. Ezra's primary focus is to establish the aforementioned service partnerships.

WE WILL INCUR ONGOING COST AND EXPENSES FOR SEC REPORTING AND COMPLIANCE. WITHOUT REVENUE WE MAY NOT BE ABLE TO REMAIN IN COMPLIANCE.

To be eligible for quotation on the OTCBB, issuers must remain current in their filings with the SEC. Securities quoted on the OTCBB that become delinquent in their required filings will be removed following a grace period if they do not make their required filing during that time. In order for us to remain in compliance we will require future revenues to cover the cost of these filings, which could comprise a substantial portion of our available cash resources.

IN THE FUTURE IF WE ARE UNABLE TO OBTAIN, ESTABLISH AND MAINTAIN RELATIONSHIPS WITH THE WIRELESS PRODUCTS AND SOFTWARE SOLUTIONS PROVIDERS WE MAY NEVER SECURE ANY CUSTOMERS NOR GENERATE ANY PROFITS.

Our success depends on our ability to establish the aforementioned partnerships with one or more of the major service providers. Thus far we have been unsuccessful in our efforts to gain these partnerships.

IF WE ARE UNABLE TO OBTAIN WIRELESS PRODUCTS AND SOFTWARE SOLUTIONS THAT WILL MEET OUR CUSTOMERS' DEMANDS ON A TIMELY BASIS WE MAY LOSE CUSTOMERS AND HAVE NO PROFITS.

We intend to purchase, for resale, wireless products and software solutions from a number of manufacturers and suppliers. Because these markets are typically driven by rapid technological advancements, frequent new product introductions and short product lifecycles, our ability to meet our customers' demands depends, in large part, on our suppliers providing us with adequate amounts of products on favorable pricing and terms. Any failure or delay by our suppliers in supplying us with desired products and software solutions, or in providing these products to us on favorable terms, could significantly impair our ability to obtain and deliver products to our customers on a timely and competitive basis.

Additionally, the manufacturers that will supply our wireless products face intense competition from other manufacturers, including some that may have greater financial and other resources. Accordingly, other manufacturers may produce wireless products that are less expensive and superior to or more attractive than those that our suppliers produce and they may also be able to spend significantly more to advertise and market their product offerings. If our suppliers fail to respond on a timely basis to the rapid technological changes that have been characteristic of the wireless communications industry, fail to provide new product offerings that are desired by consumers or are otherwise unable to compete effectively against other manufacturers, the products that we will offer may be less desirable and our business operations could suffer.

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OUR BUSINESS AND GROWTH COULD BE HINDERED IF WE FAIL TO RETAIN OUR KEY EMPLOYEE AND ATTRACT ADDITIONAL QUALIFIED PERSONNEL.

Our success depends on the continued service of our President, Ezra E. Ezra, our sole employee. It may be difficult to find a sufficiently qualified individual to replace Mr. Ezra in the event of his death, disability or resignation resulting in our being unable to implement our business plan and the company having no operations or revenues. We do not plan to have key-man insurance on the lives of any of our officers. In addition, in order to support any future growth, we will have to effectively recruit, train and retain qualified personnel. At this point we cannot forecast when sales will commence, nor can we forecast when sales will have reached a level that will sustain our business operations and allow us to begin hiring employees as necessary.

COMPETITION IN THE WIRELESS SERVICE AND SOFTWARE SOLUTIONS MARKET IS INTENSELY COMPETITIVE AND WE MAY NOT BE ABLE TO COMPETE SUCCESSFULLY IN THIS INDUSTRY RESULTING IN A LACK OF SALES AND REVENUE.

The wireless products and solutions market is intensely competitive. We will compete against a large number of well-established companies substantially greater financial, marketing and distribution capabilities than ours, as well as against a large number of smaller specialty distributors. Our largest competitors will include, amongst others, the "Indirect National Sales" departments of IBM, Siebel, Sprint/Nextel, T-Mobile, AT&T and Verizon, to name a few, all of which are publicly-traded companies.

We intend to compete principally on the basis of product/solutions expertise and customer relationship building. The business of marketing wireless products and solutions to medium and larger sized companies has shifted and barriers to entry have stiffened.

We must continually anticipate and respond to competitive factors affecting our industry, including new products and solutions, changes in consumer preferences, demographic trends, international, regional and local economic, social and financial conditions and our competitors' discount pricing and promotional programs. As the wireless products and software markets mature and as we seek to enter into additional markets and offer new products, we expect that the competition that we face will intensify. We cannot assure you that we will be successful in this competitive environment.

ITEM 2. PROPERTIES

We do not currently own any property. Our administrative offices are currently located at the residence of Ezra E. Ezra, which he donates to us on a rent free basis at 4438 Vesper Ave., Suite 2, Sherman Oaks, CA 91403.

We currently have no investment policies as they pertain to real estate, real estate interests or real estate mortgages.

ITEM 3. LEGAL PROCEEDINGS

We are not currently a party to any legal proceedings, and we are not aware of any pending or potential legal actions.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

No matters were submitted to a vote of security holders during the fiscal year ended August 31, 2008.

PART II

ITEM 5. MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

Our common stock is listed for quotation on the Over-the-Counter Bulletin Board under the symbol "SOPC". To date there has not been an active trading market.

PENNY STOCK RULES

The Securities and Exchange Commission has also 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).

Our shares are considered penny stock under the Securities and Exchange Act. The shares will remain penny stocks for the foreseeable future. The classification of penny stock makes it more difficult for a broker-dealer to sell the stock into a secondary market, which makes it more difficult for a purchaser to liquidate his/her investment. Any broker-dealer engaged by the purchaser for the purpose of selling his or her shares in us will be subject to Rules 15g-1 through 15g-10 of the Securities and Exchange Act. Rather than creating a need to comply with those rules, some broker-dealers will refuse to attempt to sell penny stock.

The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from those rules, to deliver a standardized risk disclosure document, which:

- contains a description of the nature and level of risk in the market for penny stock in both public offerings and secondary trading;

- 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 of such duties or other requirements of the Securities Act of 1934, as amended;

- contains a brief, clear, narrative description of a dealer market, including "bid" and "ask" price for the penny stock and the significance of the spread between the bid and ask price;

- contains a toll-free telephone number for inquiries on disciplinary actions;

- defines significant terms in the disclosure document or in the conduct of trading penny stocks; and

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- contains such other information and is in such form (including language, type, size and format) as the Securities and Exchange Commission shall require by rule or regulation;

The broker-dealer also must provide, prior to effecting any transaction in a penny stock, to the customer:

- the bid and offer quotations for the penny stock;

- the compensation of the broker-dealer and its salesperson in the transaction;

- 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

- 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 will have the effect of reducing the trading activity in the secondary market for our stock because it will be subject to these penny stock rules. Therefore, stockholders may have difficulty selling their securities.

SHARES AVAILABLE UNDER RULE 144

There are currently 1,000,000 shares of common stock that are considered restricted securities under Rule 144 of the Securities Act of 1933. All 1,000,000 shares are held by an affiliate, as that term is defined in Rule 144(a)(1). Under Rule 144, such shares cannot be publicly sold until such a time as the company ceases to be considered a shell company. The securities can be resold only through a resale registration statement, unless certain conditions are met. These conditions are:

1. the issuer of the securities has ceased to be a shell company;
2. the issuer is subject to the reporting requirements of section 13 or 15(d) of the Exchange Act;
3. the issuer has filed all reports and other materials required to be filed by section 13 or 15(d) of the Exchange Act, as applicable, during the preceding 12 months, other than Form 8-K reports; and
4. one year has elapsed since the issuer has filed current "Form 10 information" with the Commission reflecting its status as an entity that is no longer a shell company.

If these conditions are satisfied, then the securities can be sold subject to all other applicable Rule 144 conditions, which include:

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1. There must be adequate current information about the issuer of the securities before the sale can be made. This generally means that the issuer has complied with the periodic reporting requirements of the Exchange Act.
2. A volume restriction of the greater of 1% or the average reported weekly trading volume during the four weeks preceding the filing a notice of sale on Form 144.
3. The sales must be handled in all respects as routine trading transactions, and brokers may not receive more than a normal commission. Neither the seller nor the broker can solicit orders to buy the securities.
4. The seller must file a notice with the SEC on Form 144 if the sale involves more than 5,000 shares or the aggregate dollar amount is greater than $50,000 in any three-month period. The sale must take place within three months of filing the Form and, if the securities have not been sold, an amended notice must be filed.

Any sale of shares held by our officer and director may have a depressive effect on the price of our common stock in any market that may develop, of which there can be no assurance. Our sole officer and director does not have any current plans to sell his shares once all condition of Rule 144 are met.

HOLDERS

As of August 31, 2007, we have 1,700,000 Shares of $0.001 par value common stock issued and outstanding held by 27 shareholders of record.

The stock transfer agent for our securities is Holladay Stock Transfer.

DIVIDENDS

We have never declared or paid any cash dividends on our common stock. For the foreseeable future, we intend to retain any earnings to finance the development and expansion of our business, and we do not anticipate paying any cash dividends on its common stock. Any future determination to pay dividends will be at the discretion of the Board of Directors and will be dependent upon then existing conditions, including our financial condition and results of operations, capital requirements, contractual restrictions, business prospects, and other factors that the board of directors considers relevant.

PURCHASES OF EQUITY SECURITIES BY THE ISSUER AND AFFILIATED PURCHASERS

There were no purchases of shares of our common stock by us or any affiliated purchasers during the year ended August 31, 2008.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

RESULTS OF OPERATIONS

We are still in our development stage and have generated no revenues to date.

We incurred operating expenses of $11,570 for the year ended August 31, 2008. These expenses consisted of general operating expenses incurred in connection with the day to day operation of our business and the preparation and filing of our periodic reports.

Our net loss for the years ended August 31, 2008 and 2007 was $11,570 and $10,885, respectively, with no revenues for either period. Our net loss from inception through August 31, 2008 was $23,021.

Cash provided by financing activities from inception through the period ended August 31, 2008 was $40,000 resulting from the sale of common stock to our director, Mr. Ezra E. Ezra, who purchased 1,000,000 shares of our Common Stock at $0.005 per share on July 10, 2006 for proceeds of $5,000 and the sale of 700,000 shares at $0.05 pursuant to our SB-2 Registration Statement filed with the SEC under file number 333-138217, which became effective on November 17, 2006. On April 10, 2007 the offering was completed for proceeds of $35,000.

Our auditors have expressed their doubt about our ability to continue as a going concern unless we are able to generate profitable operations.

LIQUIDITY AND CAPITAL RESOURCES

Our cash balance at August 31, 2008 was $16,979, with no outstanding liabilities. We estimate it will cost $30,000 to begin to implement our business plan. Our director has verbally agreed to loan the company funds to continue operations in a limited scenario until sales will support operations, but he has no legal obligation to do so. We are a development stage company and have generated no revenue since inception to August 31, 2008.

OFF-BALANCE SHEET ARRANGEMENTS

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

PLAN OF OPERATION

The following criteria for the milestones are based on management's estimates only. The projected milestones are approximations only and subject to adjustment based on costs and needs.

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The company has not yet been successful in establishing partnerships with suppliers such as Sprint/Nextel, AT&T and Verizon Wireless. We have discontinued our attempt to identify and establish partnerships with "Integrators". Instead we have been pursuing a joint venture with a company that can, once they are properly funded, arrange to partnerships we seek with the major service providers that will allow us to commence operations. This joint venture will also provide us with the technological, marketing and sales expertise to achieve our operating goals. The partners in this company have the expertise we have been searching for, but have not been able to afford. Their company has been established to develop custom wireless software applications for customers in exchange for product development fees, usage and transaction charges. The company has a critical advantage over ours, a joint marketing and licensing agreement to develop wireless applications for enterprise customers of a highly regarded web content management firm, whose software customers are some of the largest companies in the world.

If we are unable to established the aforementioned joint venture, our two outside salesmen are still dedicated to commencing work once we're set up to do so. Once we believe operations will support them, we will attempt to recruit two additional salespeople before we can begin the process of calling on a select number of software developers that provide wireless solutions to businesses and, to arrange to have one or two of their sales/training representatives train our people in the intricacies of each software package, its benefits to business and in sales presentations. Training on just one application software, for each industry, will take anywhere from a month to three months.

After these trainings and the creation of our official website, we will start the process of prospecting for customers by establishing relations with bankers, investment banking firms, corporate financiers, law firms, CPA firms and pension plan managers. We will start by recruiting each of them to become our customers first, and then prevail upon them to introduce us to the businesses they buy, sell or service.

We will continue to search for a Marketing and Sales Vice President and an IT/Operations Manager. These tasks are difficult since we're a startup, don't possess the requisite funds to afford to pay such talent (other than via a percentage of future revenues, as will be negotiated, if and when revenues are achieved) and since the contribution we will expect from these individuals will be substantial. These individuals will have to:

1. Become intimately familiar with the rate plans the service providers offer and be able to answer the many questions a customer or provider will propose.
2. Study every nuance of the various cell phone devices we will sell, know how to use them to a) work and b) accommodate software our sales agents will be using.

3. Receive training on the many types of software solutions and application for each and every industry vertical and create the framework for training others.
4. Develop a dynamic website that will interface with our Master Agent's systems and present a valuable shopping and Q &A tool for our customers.
5. Prepare an Operational Manual and a Compliance Manual for the company.
6. Prepare a list containing the universe of corporate customer candidates to target and sell to.

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All of the above and more will be required from these individuals for our firm to be regarded as a competitive entity in the business to business arena and, gearing them up to be seamlessly functional, will take the better part of six months.

We will also begin the process of calling each of a very large number of business software manufacturers that provide wireless solutions to businesses across the board. We will attempt to arrange to have these software manufacturers send one or two representatives of their own to provide us with a series of training and sales meetings, for our own salespeople, once we've been successful in hiring them. We will also attempt to impose upon these representatives to aid us when making sales calls to potential large business clients.

We will start the process of prospecting business customers both large and medium sized. Each business lead we develop will require customized solutions, it could take between 60 days to as much as two years (depending on the size of the business concern and its requisite solutions) before a contract can be entered into, between the customer, our firm, the service provider and the software solutions developer.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

The Company's financial statements are prepared using the accrual method of accounting. The Company has elected an August 31, year-end.

B. BASIC EARNINGS PER SHARE

In February 1997, the FASB issued SFAS No. 128, "Earnings Per Share", which specifies the computation, presentation and disclosure requirements for earnings (loss) per share for entities with publicly held common stock. SFAS No. 128 supersedes the provisions of APB No. 15, and requires the presentation of basic earnings (loss) per share and diluted earnings (loss) per share. The Company has adopted the provisions of SFAS No. 128 effective July 10, 2006 (inception).

Basic net loss per share amounts is computed by dividing the net loss by the weighted average number of common shares outstanding. Diluted earnings per share are the same as basic earnings per share due to the lack of dilutive items in the Company.

C. CASH EQUIVALENTS

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

D. USE OF ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In accordance with FASB 16 all adjustments are normal and recurring.

E. INCOME TAXES

Income taxes are provided in accordance with Statement of Financial Accounting Standards No. 109 (SFAS 109), Accounting for Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carryforwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

F. ADVERTISING COSTS

The Company's policy regarding advertising is to expense advertising when incurred. The Company had not incurred any advertising expense as of August 31, 2008.

NEW ACCOUNTING PRONOUNCEMENTS:

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 163, "Accounting for Financial Guarantee Insurance Contracts-and interpretation of FASB Statement No. 60". SFAS No. 163 clarifies how Statement 60 applies to financial guarantee insurance contracts, including the recognition and measurement of premium revenue and claims liabilities. This statement also requires expanded disclosures about financial guarantee insurance contracts. SFAS No. 163 is effective for fiscal years beginning on or after December 15, 2008, and interim periods within those years. SFAS No. 163 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 162, "The Hierarchy of Generally Accepted Accounting Principles". SFAS No. 162 sets forth the level of authority to a given accounting pronouncement or document by category. Where there might be conflicting guidance between two categories, the more authoritative category will prevail. SFAS No. 162 will become effective 60 days after the SEC approves the PCAOB's amendments to AU Section 411 of the AICPA Professional Standards. SFAS No. 162 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

In March 2008, the Financial Accounting Standards Board, or FASB, issued SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities--an amendment of FASB Statement No. 133. This standard requires companies to provide enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under Statement 133 and its related interpretations, and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. This Statement is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008, with early application encouraged. The Company has not yet adopted the provisions of SFAS No. 161, but does not expect it to have a material impact on its consolidated financial position, results of operations or cash flows.

In December 2007, the SEC issued Staff Accounting Bulletin (SAB) No. 110 regarding the use of a "simplified" method, as discussed in SAB No. 107 (SAB 107), in developing an estimate of expected term of "plain vanilla" share options in accordance with SFAS No. 123 (R), Share-Based Payment. In particular, the staff indicated in SAB 107 that it will accept a company's election to use the simplified method, regardless of whether the company has sufficient information to make more refined estimates of expected term. At the time SAB 107 was issued, the staff believed that more detailed external information about employee exercise behavior (e.g., employee exercise patterns by industry and/or other categories of companies) would, over time, become readily available to companies. Therefore, the staff stated in SAB 107 that it would not expect a company to use the simplified method for share option grants after December 31, 2007. The staff understands that such detailed information about employee exercise behavior may not be widely available by December 31, 2007. Accordingly, the staff will continue to accept, under certain circumstances, the use of the simplified method beyond December 31, 2007. The Company currently uses the simplified method for "plain vanilla" share options and warrants, and will assess the impact of SAB 110 for fiscal year 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB issued SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements--an amendment of ARB No. 51. This statement amends ARB 51 to establish accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. It clarifies that a noncontrolling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements. Before this statement was issued, limited guidance existed for reporting noncontrolling interests. As a result, considerable diversity in practice existed. So-called minority interests were reported in the consolidated statement of financial position as liabilities or in the mezzanine section between liabilities and equity. This statement improves comparability by eliminating that diversity. This statement is effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008 (that is, January 1, 2009, for entities with calendar year-ends). Earlier adoption is prohibited. The effective date of this statement is the same as that of the related Statement 141 (revised 2007). The Company will adopt this Statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB, issued FAS No. 141 (revised 2007), Business Combinations.'This Statement replaces FASB Statement No. 141, Business Combinations, but retains the fundamental requirements in Statement 141. This Statement establishes principles and requirements for how the acquirer: (a) recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any noncontrolling interest in the acquiree; (b) recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase; and (c) determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination. This statement

applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. An entity may not apply it before that date. The effective date of this statement is the same as that of the related FASB Statement No. 160, Noncontrolling Interests in Consolidated Financial Statements. The Company will adopt this statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In February 2007, the FASB, issued SFAS No. 159, The Fair Value Option for Financial Assets and Liabilities--Including an Amendment of FASB Statement No. 115. This standard permits an entity to choose to measure many financial instruments and certain other items at fair value. This option is available to all entities. Most of the provisions in FAS 159 are elective; however, an amendment to FAS 115 Accounting for Certain Investments in Debt and Equity Securities applies to all entities with available for sale or trading securities. Some requirements apply differently to entities that do not report net income. SFAS No. 159 is effective as of the beginning of an entities first fiscal year that begins after November 15, 2007. Early adoption is permitted as of the beginning of the previous fiscal year provided that the entity makes that choice in the first 120 days of that fiscal year and also elects to apply the provisions of SFAS No. 157 Fair Value Measurements. The Company will adopt SFAS No. 159 beginning March 1, 2008. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements This statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. This statement applies under other accounting pronouncements that require or permit fair value measurements, the Board having previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this statement does not require any new fair value measurements. However, for some entities, the application of this statement will change current practice. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. Earlier application is encouraged, provided that the reporting entity has not yet issued financial statements for that fiscal year, including financial statements for an interim period within that fiscal year. The Company adopted this statement March 1, 2008, and it is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

ITEM 8. FINANCIAL STATEMENTS

MOORE & ASSOCIATES, CHARTERED
ACCOUNTANTS AND ADVISORS
PCAOB REGISTERED

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors
Sopac Cellular Solutions, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheets of Sopac Cellular Solutions, Inc. (A Development Stage Company) as of August 31, 2008 and 2007, and the related statements of operations, stockholders' equity and cash flows for the years ended August 31, 2008, 2007 and since inception on July 10, 2006 through

August 31, 2008. 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 audits.

We conduct our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide 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 Sopac Cellular Solutions, Inc. (A Development Stage Company) as of August 31, 2008 and 2007, and the related statements of operations, stockholders' equity and cash flows for the years ended August 31, 2008 and 2007 and since inception on July 10, 2006 through August 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company had limited operations and generated a net loss of $23,021 since inception, which raises substantial doubt about its ability to continue as a going concern. Management's plans concerning these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ Moore & Associates, Chartered

Moore & Associates, Chartered
Las Vegas, Nevada
November 21, 2008

6490 West Desert Inn Rd, Las Vegas, NV 89146
(702) 253-7499 Fax (702) 253-7501

SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Balance Sheets

	As of August 31, 2008	As of August 31, 2007
ASSETS		
CURRENT ASSETS		
Cash	$ 16,979	$ 28,750
TOTAL CURRENT ASSETS	16,979	28,750

TOTAL ASSETS	$ 16,979	$ 28,750
LIABILITIES & STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Due to a Director	$ --	$ 200
TOTAL CURRENT LIABILITIES	--	200
TOTAL LIABILITIES	--	200
STOCKHOLDERS' EQUITY		
Common stock, ($0.001 par value, 75,000,000 shares authorized; 1,700,000 and 1,700,000 shares issued and outstanding as of August 31, 2008 and August 31, 2007	1,700	1,700
Additional paid-in capital	38,300	38,300
Deficit accumulated during development stage	(23,021)	(11,450)
TOTAL STOCKHOLDERS' EQUITY	16,979	28,550
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	$ 16,979	$ 28,750

See Notes to Financial Statements

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SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Statements of Operations

	Year Ended August 31, 2008	Year Ended August 31, 2007	July 10, (incept throu August 200
REVENUES			
Revenues	$ --	$ --	$
TOTAL REVENUES	--	--	
PROFESSIONAL FEES	6,000	5,750	11
GENERAL & ADMINISTRATIVE EXPENSES	5,570	5,135	11
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	11,570	10,885	23
PROVISION FOR INCOME TAXES	--	--	

NET INCOME (LOSS)	$ (11,570)	$ (10,885)	$ (23
BASIC EARNING (LOSS) PER SHARE	$ (0.01)	$ (0.01)	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	1,700,000	1,623,288	

See Notes to Financial Statements

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SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Statements of Stockholders' Equity
From July 10, 2006 (Inception) through August 31, 2008

	Common Stock	Common Stock Amount	Additional Paid-in Capital	Deficit Accumulated During Development Stage
BALANCE, JULY 10, 2006	--	$ --	$ --	$ --
Stock issued for cash on July 10, 2006 @ $0.005 per share	1,000,000	1,000	4,000	
Net loss, August 31, 2006				(565)
BALANCE, AUGUST 31, 2006	1,000,000	$ 1,000	$ 4,000	$ (565)
Stock issued for cash on April 10, 2007 @ $0.05 per share	700,000	700	34,300	
Net loss, August 31, 2007				(10,885)
BALANCE, AUGUST 31, 2007	1,700,000	$ 1,700	$ 38,300	$(11,450)
Net loss, August 31, 2008				(11,570)
BALANCE, AUGUST 31, 2008	1,700,000	$ 1,700	$ 38,300	$(23,021)

See Notes to Financial Statements

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SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Statement of Cash Flows

	Year Ended August 31, 2008	Year End August 3 2007
OPERATING ACTIVITIES		
Net income (loss)	$(11,570)	$(10,88
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Changes in operating assets and liabilities:		
Due to a Director	(200)	(29
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(11,770)	(11,17
INVESTING ACTIVITIES		
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	--	-
FINANCING ACTIVITIES		
Issuance of common stock	--	35,00
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	--	35,00
NET INCREASE (DECREASE) IN CASH	(11,770)	23,82
CASH AT BEGINNING OF PERIOD	28,750	4,92
CASH AT END OF YEAR	$ 16,979	$ 28,75
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during year for:		
Interest	$ --	-
Income Taxes	$ --	-

See Notes to Financial Statements

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SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Notes to Financial Statements
August 31, 2008

NOTE 1. ORGANIZATION AND DESCRIPTION OF BUSINESS

SOPAC Cellular Solutions Inc. (the Company) was incorporated under the laws of the State of Nevada on July 10, 2006. The Company was formed to provide wireless solutions to corporate customers.

The Company is in the development stage. Its activities to date have been limited to capital formation, organization, development of its business plan and very limited operations.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

The Company's financial statements are prepared using the accrual method of accounting. The Company has elected a August 31, year-end.

B. BASIC EARNINGS PER SHARE

In February 1997, the FASB issued SFAS No. 128, "Earnings Per Share", which specifies the computation, presentation and disclosure requirements for earnings (loss) per share for entities with publicly held common stock. SFAS No. 128 supersedes the provisions of APB No. 15, and requires the presentation of basic earnings (loss) per share and diluted earnings (loss) per share. The Company has adopted the provisions of SFAS No. 128 effective July 10, 2006 (inception).

Basic net loss per share amounts is computed by dividing the net loss by the weighted average number of common shares outstanding. Diluted earnings per share are the same as basic earnings per share due to the lack of dilutive items in the Company.

C. CASH EQUIVALENTS

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

D. USE OF ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In accordance with FASB 16 all adjustments are normal and recurring.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. INCOME TAXES

Income taxes are provided in accordance with Statement of Financial Accounting Standards No. 109 (SFAS 109), Accounting for Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carryforwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

F. ADVERTISING COSTS

The Company's policy regarding advertising is to expense advertising when incurred. The Company had not incurred any advertising expense as of August 31, 2008.

NEW ACCOUNTING PRONOUNCEMENTS:

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 163, "Accounting for Financial Guarantee Insurance Contracts-and interpretation of FASB Statement No. 60". SFAS No. 163 clarifies how Statement 60 applies to financial guarantee insurance contracts, including the recognition and measurement of premium revenue and claims liabilities. This statement also requires expanded disclosures about financial guarantee insurance contracts. SFAS No. 163 is effective for fiscal years beginning on or after December 15, 2008, and interim periods within those years. SFAS No. 163 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 162, "The Hierarchy of Generally Accepted Accounting Principles". SFAS No. 162 sets forth the level of authority to a given accounting pronouncement or document by category. Where there might be conflicting guidance between two categories, the more authoritative category will prevail. SFAS No. 162 will become effective 60 days after the SEC approves the PCAOB's amendments to AU Section 411 of the AICPA Professional Standards. SFAS No. 162 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

In March 2008, the Financial Accounting Standards Board, or FASB, issued SFAS No. 161, Disclosures about Derivative Instruments and Hedging Activities--an amendment of FASB Statement No. 133. This standard requires companies to provide

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NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under Statement 133 and its related interpretations, and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. This Statement is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008, with early application encouraged. The Company has not yet adopted the provisions of SFAS No. 161, but does not expect it to have a material impact on its consolidated financial position, results of operations or cash flows.

In December 2007, the SEC issued Staff Accounting Bulletin (SAB) No. 110 regarding the use of a "simplified" method, as discussed in SAB No. 107 (SAB 107), in developing an estimate of expected term of "plain vanilla" share options in accordance with SFAS No. 123 (R), Share-Based Payment. In particular, the staff indicated in SAB 107 that it will accept a company's election to use the simplified method, regardless of whether the company has sufficient information to make more refined estimates of expected term. At the time SAB 107 was issued, the staff believed that more detailed external information about employee exercise behavior (e.g., employee exercise patterns by industry and/or other categories of companies) would, over time, become readily available to companies. Therefore, the staff stated in SAB 107 that it would not expect a company to use the simplified method for share option grants after December 31, 2007. The staff understands that such detailed information about employee exercise behavior may not be widely available by December 31, 2007. Accordingly, the staff will continue to accept, under certain circumstances, the use of the simplified method beyond December 31, 2007. The Company currently uses the simplified method for "plain vanilla" share options and warrants, and will assess the impact of SAB 110 for fiscal year 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB issued SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements--an amendment of ARB No. 51. This statement amends ARB 51 to establish accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. It clarifies that a noncontrolling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements. Before this statement was issued, limited guidance existed for reporting noncontrolling interests. As a result, considerable diversity in practice existed. So-called minority interests were reported in the consolidated statement of financial position as liabilities or in the mezzanine section between liabilities and equity. This statement improves comparability by eliminating that diversity. This statement is effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008 (that is, January 1, 2009, for entities with calendar year-ends). Earlier adoption is prohibited. The effective date of this statement

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NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

is the same as that of the related Statement 141 (revised 2007). The Company will adopt this Statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB, issued FAS No. 141 (revised 2007), Business Combinations.'This Statement replaces FASB Statement No. 141, Business Combinations, but retains the fundamental requirements in Statement 141. This Statement establishes principles and requirements for how the acquirer: (a) recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any noncontrolling interest in the acquiree; (b) recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase; and (c) determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination. This statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. An entity may not apply it before that date. The effective date of this statement is the same as that of the related FASB Statement No. 160, Noncontrolling Interests in Consolidated Financial Statements. The Company will adopt this statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In February 2007, the FASB, issued SFAS No. 159, The Fair Value Option for Financial Assets and Liabilities--Including an Amendment of FASB Statement No. 115. This standard permits an entity to choose to measure many financial instruments and certain other items at fair value. This option is available to all entities. Most of the provisions in FAS 159 are elective; however, an amendment to FAS 115 Accounting for Certain Investments in Debt and Equity Securities applies to all entities with available for sale or trading securities. Some requirements apply differently to entities that do not report net income. SFAS No. 159 is effective as of the beginning of an entities first fiscal year that begins after November 15, 2007. Early adoption is permitted as of the beginning of the previous fiscal year provided that the entity makes that choice in the first 120 days of that fiscal year and also elects to apply the provisions of SFAS No. 157 Fair Value Measurements. The Company will adopt SFAS No. 159 beginning March 1, 2008 and is currently evaluating the potential impact the adoption of this pronouncement will have on its consolidated financial statements.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements This statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. This statement applies under other accounting pronouncements that require or permit fair value measurements, the Board having previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this statement does not require any

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NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

new fair value measurements. However, for some entities, the application of this statement will change current practice. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. Earlier application is encouraged, provided that the reporting entity has not yet issued financial statements for that fiscal year, including financial statements for an interim period within that fiscal year. The Company will adopt this statement March 1, 2008, and it is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

NOTE 3. GOING CONCERN

The accompanying financial statements are presented on a going concern basis. The Company had limited operations during the period from July 10, 2006 (inception) to August 31, 2008 and generated a net loss of $23,021. This condition raises substantial doubt about the Company's ability to continue as a going concern. Because the Company is currently in the development stage and has minimal expenses, management believes that the company's current cash of $16,979 is sufficient to cover the expenses they will incur during the next twelve months in a limited operations scenario.

Management plans to raise additional funds through debt or equity offerings as needed. There is no guarantee that the Company will be able to raise any capital through any offerings.

NOTE 4. WARRANTS AND OPTIONS

There are no warrants or options outstanding to acquire any additional shares of common.

NOTE 5. RELATED PARTY TRANSACTIONS

The Company neither owns nor leases any real or personal property. Beginning January 1, 2007 the Company has paid a director $100 per month for use of office space and services. The sole officer and director of the Company is involved in other business activities and may, in the future, become involved in other business opportunities as they become available.

Thus he may face a conflict in selecting between the Company and his other business interests. The Company has not formulated a policy for the resolution of such conflicts.

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SOPAC CELLULAR SOLUTIONS INC.
(A Development Stage Company)
Notes to Financial Statements
August 31, 2008

NOTE 6. INCOME TAXES

The Company provides for income taxes under Statement of Financial Accounting Standards NO. 109, "Accounting for Income Taxes." SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. No provision for income taxes is included in the statement due to its immaterial amount, net of the allowance account, based on the likelihood of the Company to utilize the loss carry-forward.

NOTE 7. NET OPERATING LOSSES

As of August 31, 2008, the Company has a net operating loss carryforwards of approximately $23,021. Net operating loss carryforward expires twenty years from the date the loss was incurred.

NOTE 8. STOCK TRANSACTIONS

Transactions, other than employees' stock issuance, are in accordance with paragraph 8 of SFAS 123. Thus issuances shall be accounted for based on the fair value of the consideration received. Transactions with employees' stock issuance are in accordance with paragraphs (16-44) of SFAS 123. These issuances shall be accounted for based on the fair value of the consideration received or the fair value of the equity instruments issued, or whichever is more readily determinable.

On July 10, 2006 the Company issued a total of 1,000,000 shares of common stock to one director for cash at $0.005 per share for a total of $5,000.

On April 10, 2007 the Company issued a total of 700,000 shares of common stock to 26 unrelated shareholders for cash at $0.05 per share for a total of $35,000.

As of August 31, 2008 the Company had 1,700,000 shares of common stock issued and outstanding.

NOTE 9. STOCKHOLDERS' EQUITY

The stockholders' equity section of the Company contains the following classes of capital stock as of August 31, 2008:

* Common stock, $ 0.001 par value: 75,000,000 shares authorized; 1,700,000 shares issued and outstanding.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON FINANCIAL DISCLOSURE

None.

ITEM 9A. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

Management is responsible for establishing and maintaining adequate internal control over financial reporting and for the assessment of the effectiveness of those internal controls. As defined by the SEC, internal control over financial reporting is a process designed by our principal executive officer/principal financial officer, who is also the sole member of our Board of Directors, to provide reasonable assurance regarding the reliability of financial reporting and the reparation of the financial statements in accordance with U. S. generally accepted accounting principles.

As of the end of the period covered by this report, we initially carried out an evaluation, under the supervision and with the participation of our chief executive officer (who is also our principal financial and accounting officer), of the effectiveness of the design and operation of our disclosure controls and procedures. Based on this evaluation, our chief executive officer and chief financial officer initially concluded that our disclosure controls and procedures were not effective.

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934 as a process designed by, or under the supervision of, the company's principal executive and principal financial officers and effected by the company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that:

1. Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance

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with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of August 31, 2008 management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were:

1. lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures;
2. inadequate segregation of duties consistent with control objectives; and
3. ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of August 31, 2008.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

This annual report does not include an attestation report of the Corporation's registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Corporation's registered public accounting firm pursuant to temporary rules of the SEC that permit the Corporation to provide only the management's report in this annual report.

MANAGEMENT'S REMEDIATION INITIATIVES

Management is committed to improving its internal controls and will (1) continue to use third party specialists to address shortfalls in staffing and to assist the Company with accounting and finance responsibilities, (2) increase the frequency of independent reconciliations of significant accounts which will mitigate the lack of segregation of duties until there are sufficient personnel and (3) may consider appointing outside directors and audit committee members in the future.

CHANGES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

There was no change in our internal controls over financial reporting that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

PART III

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS

Our directors are elected by the stockholders to a term of one year and serves until his or her successor is elected and qualified. Our officers are appointed by the Board of Directors to a term of one year and serves until his or her successor is duly elected and qualified, or until he or she is removed from office. The Board of Directors has no nominating, auditing or compensation committees.

The name, address, age and position of our officer and director is set forth below:

Name and Address	Age	Position(s)
Ezra E. Ezra 4438 Vesper Avenue, Suite 2 Sherman Oaks, California 91423	61	President, CEO Secretary, Treasurer CFO & Director

The person named above has held his offices/positions since inception of our Company and is expected to hold said offices/positions until the next annual meeting of our stockholders. The officer and director is our only officer, director, promoter and control person.

BACKGROUND INFORMATION ABOUT OUR OFFICER AND DIRECTOR

Ezra E. Ezra has been the CEO, CFO, Director, President, Secretary and Treasurer of the company since inception. From September 2003 - October 2006 he was employed as a sales consultant to Starving Students Inc., a household moving company. From May 2000 - September 2003 he was a Marketing Consultant to private companies, introducing marketing and sales experts to companies who needed help developing a marketing and sales program to improve sales. From March to May 2000, he was an Associate with the Los Angeles, CA based Financial Public Relations firm, Magnum Financial Group. From March 1998 to March 1999, he was a Consultant to Interlink Rehab of California, a company that provides rehab services to hospitals and nursing homes. From 1990 until 1998, he was the

Chairman and CEO of Brentwood Equity Corp., a holding company, that owned and operated a large health care provider of rehab services, physical and occupational therapy and speech language pathology, to acute care hospitals and skilled nursing facilities, from the central coast of California to the Mexican border. The company at one time employed as many as 350 full, part-time and per diem employees. Prior to 1990, he was the Managing Director of Drake Capital, a Santa Monica, CA based Investment Banking firm. For most of his life prior to that he was a licensed broker with such firms as Ladenburg Thalmann, Morgan Olmstead Kennedy and Gardner, Cantor Fitzgerald, Drexel Burnham Lambert and Hardy & Co.

Mr. Ezra attended Tulane University, studying Economics, and attended Elphinstone College in Bombay, India. He will devote his time as required to the business of the Company.

SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE

Section 16(a) of the Securities Exchange Act of 1934 requires our directors and executive officers, and persons who own more than ten percent of our common stock, to file with the Securities and Exchange Commission initial reports of ownership and reports of changes of ownership of our common stock. Officers, directors and greater than ten percent stockholders are required by SEC regulation to furnish us with copies of all Section 16(a) forms they file.

We intend to ensure to the best of our ability that all Section 16(a) filing requirements applicable to our officer, director and greater than ten percent beneficial owners are complied with in a timely fashion.

CODE OF ETHICS

We do not currently have a code of ethics, because we have only limited business operations and a sole officer and director, we believe a code of ethics would have limited utility. We intend to adopt such a code of ethics as our business operations expand and we have more directors, officers and employees.

ITEM 11. EXECUTIVE COMPENSATION

Currently, our sole officer and director is not being compensated for his services during the development stage of our business operations.

The officer and director is reimbursed for any out-of-pocket expenses he incurs on our behalf. In addition, in the future, we may approve payment of salaries, but currently, no such plans have been approved. We also do not currently have any benefits, such as health insurance, life insurance or any other benefits available to our employees.

In addition, our officer, director or employee is not party to any employment agreements.

SUMMARY COMPENSATION TABLE

Name and Principal	Stock	Option	Non-Equity Incentive Plan Compen-	Change in Pension Value and Nonqualified Deferred Compen- sation	A Ot Co

Position	Year	Salary	Bonus	Awards	Awards	sation	Earnings	sa
Ezra E. Ezra CEO, CFO, President, Director	2008	0	0	0	0	0	0	
	2007	0	0	0	0	0	0	
	2006	0	0	0	0	0	0	

OUTSTANDING EQUITY AWARDS AT FISCAL YEAR END

	Option Awards					S	
Name	Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards; Number of Securities Underlying Unexercised Unearned Options (#)	Option Exercise Price	Option Expiration Date	Number of Shares or Units of Stock That Have Not Vested(#)	Market Value o Shares o Units o Stock Th Have No Vested
Ezra E. Ezra	0	0	0	0	0	0	0

DIRECTOR COMPENSATION

Name	Fees Earned Paid in Cash	Stock Awards	Option Awards	Non-Equity Incentive Plan Compensation	Change in Pension Value and Nonqualified Deferred Compensation Earnings	All Other Compensation
Ezra E. Ezra	0	0	0	0	0	0

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth, as of the date of this report, the total number of shares owned beneficially by our director, officer and key employee, individually and as a group, and the present owner of 5% or more of our total outstanding shares. The stockholder listed below has direct ownership of his shares and possesses sole voting and dispositive power with respect to the shares.

Name and Address Beneficial Owner	No. of Shares	Percentage of Ownership
Ezra E. Ezra 4438 Vesper Avenue, Suite 2 Sherman Oaks, CA 91423	1,000,000	59%
All Officers and Directors as a Group (1)	1,000,000	59%

FUTURE SALES BY EXISTING STOCKHOLDER

All of the shares held by our sole officer and director are restricted securities, as that term is defined in Rule 144 of the Rules and Regulations of the SEC promulgated under the Act. Under Rule 144, such shares can be publicly sold, subject to volume restrictions and certain restrictions on the manner of sale, commencing one year after their acquisition. Any sale of shares held by the existing stockholder (after applicable restrictions expire) may have a depressive effect on the price of our common stock in any market that may develop, of which there can be no assurance. Our principal shareholder does not have any current plans to sell his shares.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

We do not currently own any property. Our administrative offices are currently located at the residence of Ezra E. Ezra, which he donates to us on a rent free basis at 4438 Vesper Ave., Suite 2, Sherman Oaks, CA 91403. The space we occupy as a general administrative office is approximately 400 sq. ft. and we share the office equipment. We consider our current principal office space arrangement adequate and will reassess our needs based upon the future growth of the company. There is no written lease agreement or other material terms or arrangements relating to said arrangement.

On June 1, 2006, the Company issued 1,000,000 shares of its $0.001 par value common stock to Mr. Ezra E. Ezra, an officer and director of the Company in exchange for cash in the amount of $5,000, or $0.005 per share.

We do not currently have any conflicts of interest by or among our current officers, directors, key employees or advisors. We have not yet formulated a policy for handling conflicts of interest; however, we intend to do so prior to hiring any additional employees.

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ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

For the year ended August 31, 2008, the total fees charged to the company for audit services, including quarterly reviews, were $6,000, for audit-related services were $Nil, for tax services were $Nil and for other services were $Nil.

For the year ended August 31, 2007, the total fees charged to the company for audit services, including quarterly reviews, were $4,250, for audit-related services were $Nil, for tax services were $Nil and for other services were $Nil.

PART IV

ITEM 15. EXHIBITS

The following exhibits are included with this filing:

Exhibit Number	Description
3(i)	Articles of Incorporation*
3(ii)	Bylaws*
31.1	Sec. 302 Certification of CEO
31.2	Sec. 302 Certification of CFO
32.1	Sec. 906 Certification of CEO
32.2	Sec. 906 Certification of CFO

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* Included in our original SB-2 filed with the Securities & Exchange Commission on October 26, 2006 under File Number 333-138217.

SIGNATURES

In accordance with Section 13 or 15(d) of the Securities Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

December 1, 2008 By: /s/ Ezra E. Ezra

Ezra E. Ezra, Sole Director, President, Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer