

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

FORM S-1
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

ALMAH, INC.
(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of incorporation)

5531
(Primary Standard Industrial Classification Code Number)

46-0524102
(IRS Employer Identification No.)

Pembroke House, 28-32 Pembroke St Upper, Dublin 2,
Ireland Telephone 353-871536401
(Address and telephone number of registrant's principal executive offices)

Joey Power, President
Almah, Inc. Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland
Telephone 353-871536401

Val-U-Corp Services, Inc. 1802 North Carson Street Suite 108
Carson City, Nevada 89701
Telephone: 775-887-8853 (US)
(Name, address and telephone number of agent for service)

Copies of all communications to:

Kristen A. Baracy, Esq.
Carol S. McMahan, Esq.
Synergy Law Group, LLC
730 West Randolph Street, 6th Floor
Chicago, IL 60661
312-454-0015
Fax 312-454-0261

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

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

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

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

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

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company.

Large accelerated filer

Accelerated Filer

Non-accelerated filer

Smaller reporting company

CALCULATION OF REGISTRATION FEE

| Title of Each Class of Securities to be Registered | Amount to be Registered | Proposed Maximum Offering Price Per Share (1) | Proposed Maximum Aggregate Offering Price | Amount of Registration Fee (2) |
|--|-------------------------|---|---|--------------------------------|
| Common Stock | 4,000,000 | \$0.01 | \$40,000 | \$4.59 |

(1) This is an initial offering and no current trading market exists for our common stock. The price paid for the currently issued and outstanding common stock was valued at \$.005 per share.

(2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457.

There is no current market for the securities. Although the registrant's common stock has a par value of \$0.001, the registrant has valued the common stock in good faith and for the purposes of the registration fee, based on \$0.01 per share. In the event of a stock split, stock dividend or similar transaction involving our common stock, the number of shares registered shall automatically be increased to cover the additional shares of common stock issuable pursuant to Rule 416 under the Securities Act of 1933, as amended.

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

THE INFORMATION IN THIS PROSPECTUS IS NOT COMPLETE AND MAY BE CHANGED. WE MAY NOT SELL THESE SECURITIES UNTIL THE REGISTRATION STATEMENT FILED WITH THE SECURITIES AND EXCHANGE COMMISSION IS EFFECTIVE. THIS PROSPECTUS IS NOT AN OFFER TO SELL THESE SECURITIES, AND IT IS NOT SOLICITING AN OFFER TO BUY THESE SECURITIES IN ANY STATE WHERE THE OFFER OR SALE IS NOT PERMITTED.

PRELIMINARY PROSPECTUS SUBJECT TO COMPLETION, DATED __, 2012

PROSPECTUS
ALMAH, INC.
4,000,000 SHARES OF COMMON STOCK
\$0.01 PER SHARE
NO MINIMUM

This is the initial offering of Common Stock of Almah, Inc. (the "Company") and no public market exists for the securities being offered. Almah, Inc. is offering for sale a total of 4,000,000 shares of its Common Stock on a "self-underwritten", best efforts basis. The shares will be offered at a fixed price of \$0.01 per share for a period not to exceed 180 days from the date of this prospectus, unless extended by our Board of Directors for an additional 90 days. There is no minimum number of shares required to be purchased. This offering is on a best efforts basis, meaning that the Company is not required to sell any specific number or dollar amount of securities but will use its best efforts to sell the securities offered. The Company has made no arrangements to place subscription funds in an escrow, trust or similar account which means that funds from the sale of the shares will be immediately available to the Company for use in its business plan. See "Use of Proceeds" and "Plan of Distribution".

Almah, Inc. is a development stage, start-up company and currently has no operations. Any investment in the shares offered herein involves a high degree of risk. You should purchase shares only if you can afford a complete loss of your investment.

BEFORE INVESTING, YOU SHOULD CAREFULLY READ THIS PROSPECTUS AND, PARTICULARLY, THE RISK FACTORS SECTION, BEGINNING ON PAGE 5.

Neither the U.S. Securities and Exchange Commission nor any state securities division has approved or disapproved these securities, or passed upon the accuracy or adequacy of the disclosures in the prospectus. Any representation to the contrary is a criminal offense.

| | Offering Price Per Share | Total Amount of Offering | Underwriting Commissions | Proceeds to Us |
|--------------|-----------------------------|--------------------------------|-----------------------------|-------------------|
| Common Stock | \$0.01 | \$40,000 | \$0 | \$40,000 |

SUBSCRIPTION INFORMATION

Subscribers purchasing the shares should make checks payable to Almah, Inc. Subscribers should also complete a Subscription Agreement, the form of which is attached as Appendix 10.1 to this prospectus. Additional copies of the Subscription Agreement may be obtained by writing or calling the Company at its office: Telephone 353-871536401

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ALMAH, INC.

Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland

SUMMARY OF PROSPECTUS

You should read the following summary together with the more detailed business information, financial statements and related notes that appear elsewhere in this prospectus. In this prospectus, unless the context otherwise denotes, references to "we," "us," "our," the "Company" and "Almah" refer to Almah, Inc.

GENERAL INFORMATION ABOUT OUR COMPANY

Almah, Inc. was incorporated in the State of Nevada on September 16, 2009. The Company intends to distribute automobile spare parts online at the Company web site (www.almahautoparts.com). The website is currently under development. The content of our website is not part of this Prospectus.

We are a development stage company and have not yet launched operations or generated any revenues. Our limited start-up operations have consisted of the formation of our Company, development of our business plan and identification of our target market. We have procured our domain name, and our website is currently under development. Per our business plan we anticipate sales to begin within three months of the completion of the financing supplied by this offering. Currently our President devotes approximately 20 hours a week to the business of the Company. We will require the funds from this offering in order to implement our business plan as discussed in the "Plan of Operation" section of this prospectus.

The administrative office of the Company is currently located at the premises of our President, Joey Power, which he provides to us on a rent free basis at Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland. We plan to use these offices until we require larger space. Our fiscal year end is September 30th.

THE OFFERING

Following is a brief summary of this offering. Please see the "Plan of Distribution" section for a more detailed description of the terms of the offering.

Securities Being Offered: 4,000,000 shares of common stock, par value \$.001, on a best-efforts basis

Offering Price per Share: \$0.01

Offering Period: The shares are being offered for a period not to exceed 180 days, unless extended by our Board of Directors for an additional 90 days

Net Proceeds to Our Company: \$40,000, if all the shares are sold

Use of Proceeds: We intend to use the proceeds to commence our business operations.

Number of Shares Outstanding Before the Offering: 4,000,000

Number of Shares Outstanding After the Offering: 8,000,000, if all the shares are sold

Joey Power, our sole officer and director, does not intend to purchase any shares in this offering.

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SELECTED FINANCIAL DATA

The following financial information summarizes the more complete historical financial information at the end of this prospectus. Total Expenses are composed of website design and banking costs.

As of September 30, 2011

| | |
|----------------------|----------|
| BALANCE SHEET | |
| Total Assets | \$18,024 |
| Total Liabilities | \$ 3,061 |
| Stockholder's Equity | \$14,963 |

Period from
September 16, 2009
(date of inception) to
September 30, 2011

INCOME STATEMENT

| | |
|----------------|------------|
| Revenue | \$ 0 |
| Total Expenses | \$ 5,037 |
| Net Loss | \$ (5,037) |

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RISK FACTORS

An investment in these securities involves an exceptionally high degree of risk and is extremely speculative in nature. Following are what we believe are all of the material risks involved if you decide to purchase shares in this offering.

RISKS ASSOCIATED WITH OUR COMPANY:

BECAUSE OUR AUDITORS HAVE ISSUED A GOING CONCERN OPINION, THERE IS A SUBSTANTIAL UNCERTAINTY THAT WE WILL CONTINUE OPERATIONS IN WHICH CASE YOU COULD LOSE YOUR INVESTMENT.

Our auditors have issued a going concern opinion because of the Company's recurring losses, negative working capital, stockholder's deficit and the absence of revenue-generating operations. This means that there is substantial doubt that we can continue as an ongoing business for the next twelve months. The financial statements do not include any adjustments that might result from the uncertainty about our ability to continue in business. As such we may have to cease operations and you could lose your entire investment.

JOEY POWER, THE SOLE OFFICER AND DIRECTOR OF THE COMPANY, CURRENTLY DEVOTES APPROXIMATELY 20 HOURS PER WEEK TO COMPANY MATTERS. HE DOES NOT HAVE ANY PUBLIC COMPANY EXPERIENCE AND IS INVOLVED IN OTHER BUSINESS ACTIVITIES. THE COMPANY'S NEEDS COULD EXCEED THE AMOUNT OF TIME OR LEVEL OF EXPERIENCE 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. Until that time the responsibility of developing the Company's business, the offering and selling of the shares through this prospectus and fulfilling the reporting requirements of a public company all fall upon Mr. Power. While his business experience includes management and marketing, particularly in the automotive industry, he does not have experience in a public company setting, including serving as a principal accounting officer or principal financial officer. We have not formulated a plan to resolve any possible conflict of interest with his other business activities. In the event he is unable to fulfill any aspect of his duties to the Company we may experience a shortfall or complete lack of sales resulting in little or no profits and eventual closure of our business.

SINCE WE ARE A DEVELOPMENT STAGE COMPANY, HAVE GENERATED NO REVENUES AND LACK AN OPERATING HISTORY, AN INVESTMENT IN THE SHARES OFFERED HEREIN IS HIGHLY RISKY AND COULD RESULT IN A COMPLETE LOSS OF YOUR INVESTMENT IF WE ARE UNSUCCESSFUL IN OUR BUSINESS PLANS.

Our Company was incorporated in September 2009; we have not yet commenced our business operations; and we have generated no revenue. We have no operating history upon which an evaluation of our future prospects can be made. Based upon current plans, we expect to incur operating losses in future periods as we incur significant expenses associated with the initial startup of our business. 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, which would dilute the value of any shares you purchase in this offering.

WE DO NOT YET HAVE ANY SUBSTANTIAL ASSETS AND ARE TOTALLY DEPENDENT UPON THE PROCEEDS OF THIS OFFERING TO FUND OUR BUSINESS. IF WE DO NOT SELL THE SHARES IN THIS OFFERING, WE WILL HAVE TO SEEK ALTERNATIVE FINANCING OR RAISE ADDITIONAL CAPITAL TO COMPLETE OUR BUSINESS PLANS OR ABANDON THEM.

The only cash currently available is the cash paid by our founder for the acquisition of his shares. In the event we do not sell all of the shares, there can be no assurance that we would be able to raise the additional funding needed to implement our business plans. If we sell only a portion of the shares, the implementation of our business plan will be significantly delayed until we

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obtain other sources of funding. We have no plans in place to raise additional funds.

WE CANNOT PREDICT WHEN OR IF WE WILL PRODUCE REVENUES WHICH COULD RESULT IN A TOTAL LOSS OF YOUR INVESTMENT IF WE ARE UNSUCCESSFUL IN OUR BUSINESS PLANS.

We have not yet generated any revenues from operations. In order for us to continue with our plans and open our business, we must raise capital to do so through this offering. The timing of the completion of the milestones needed to commence operations and generate revenues is contingent on the success of this offering. There can be no assurance that we will generate revenues or that revenues will be sufficient to maintain our business. As a result, you could lose all of your investment if you decide to purchase shares in this offering and we are not successful in our proposed business plans.

COMMENCEMENT AND DEVELOPMENT OF OPERATIONS WILL DEPEND ON THE PUBLIC'S ACCEPTANCE OF OUR PROPOSED ONLINE AUTOMOTIVE PARTS BUSINESS. IF THE PUBLIC

DOESN'T FIND OUR PRODUCTS DESIRABLE AND SUITABLE FOR PURCHASE AND WE CANNOT ESTABLISH A CUSTOMER BASE, WE MAY NOT BE ABLE TO GENERATE ANY REVENUES, WHICH WOULD RESULT IN A FAILURE OF OUR BUSINESS AND A LOSS OF ANY INVESTMENT YOU MAKE IN OUR SHARES.

The ability to find and ship automotive parts that consumers find desirable and willing to purchase is critically important to our success. We cannot be certain that the products that we will be offering will be appealing to the public and as a result there may not be any demand for these products and our sales could be limited and we may never realize any revenues. In addition, there are no assurances that if we alter or change the products we offer in the future that the public's demand for these new products will develop and this could adversely affect our business and any possible revenues.

IF DEMAND FOR THE PRODUCTS WE PLAN TO OFFER SLOWS, THEN OUR BUSINESS WOULD BE MATERIALLY AFFECTED.

Demand for products which we intend to sell depends on many factors, including:

- * the number of vehicles in current service, including those that are seven years old and older. These vehicles are generally no longer under the original vehicle manufacturers' warranties and tend to need more maintenance and repair than newer vehicles.
- * rising energy prices. Increases in energy prices may cause our customers to defer purchases of certain of our products as they are required to use a higher percentage of their income to pay for gasoline and other energy costs.
- * the economy. In periods of rapidly declining economic conditions, customers may defer vehicle maintenance or repair. Additionally, such conditions may affect our customers' ability to obtain credit. During periods of expansionary economic conditions, more customers may pay others to repair and maintain their cars instead of working on their own vehicles or they may purchase new vehicles.
- * the weather. Mild weather conditions may lower the failure rates of automotive parts, while wet conditions may cause our customers to defer maintenance and repair on their vehicles. Extremely hot or cold conditions may enhance demand for our products due to increased failure rates of our customers' automotive parts.
- * technological advances. Advances in automotive technology and parts design could result in cars needing maintenance less frequently and parts lasting longer.

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For the long term, demand for the products we plan to offer may be affected by:

- * the number of miles vehicles are driven annually. Higher vehicle mileage increases the need for maintenance and repair. Mileage levels may be affected by gas prices, the economy and other factors.
- * the quality of the vehicles manufactured by the original vehicle manufacturers and the length of the warranties or maintenance offered on new vehicles; and
- * restrictions on access to diagnostic tools and repair information imposed by the original vehicle manufacturers or by governmental regulation.

All of these factors could result in immediate and longer term declines in the demand for the products we plan to offer, which could adversely affect our sales, cash flows and overall financial condition.

THE LOSS OF THE SERVICES OF JOEY POWER COULD SEVERELY IMPACT OUR BUSINESS OPERATIONS AND FUTURE DEVELOPMENT, WHICH COULD RESULT IN A LOSS OF REVENUES AND YOUR ABILITY TO EVER SELL ANY SHARES YOU PURCHASE IN THIS OFFERING.

Our performance is substantially dependent upon the professional expertise of our President, Joey Power. Mr. Power has extensive expertise in the automotive industry and we are dependent on his abilities to develop our business. If he were unable to perform his duties, this could have an adverse effect on our business operations, financial condition and operating results if we are unable to replace him with another individual qualified to develop and market our business. The loss of his services could result in a loss of revenues, which could result in a reduction of the value of any shares you purchase in this offering.

THE AUTOMOTIVE PARTS INDUSTRY IS HIGHLY COMPETITIVE.

We expect to compete against a number of large well-established companies with greater name recognition, a more comprehensive offering of products, and with substantially larger resources than ours; including financial and marketing. In addition to these large competitors there are numerous smaller operations that have developed and are marketing automotive products. There can be no assurance that we can compete successfully in this complex and changing market. If we cannot successfully compete in this highly competitive industry, we may never be able to generate revenues or become profitable. As a result, you may never be able to liquidate or sell any shares you purchase in this offering.

WE MAY NOT BE ABLE TO SUCCESSFULLY IMPLEMENT OUR BUSINESS STRATEGY, WHICH COULD ADVERSELY AFFECT OUR BUSINESS, FINANCIAL CONDITION, RESULTS OF OPERATIONS AND CASH FLOWS.

Successful implementation of our business strategy depends on factors specific to the retail automotive parts industry and numerous other factors that may be

beyond our control. Adverse changes in the following factors could undermine our business strategy and have a material adverse affect on our business, financial condition, results of operations and cash flow:

- * The competitive environment in the automotive aftermarket parts and accessories retail sector that may force us to reduce prices below our desired pricing level or increase promotional spending;
- * Our ability to anticipate changes in consumer preferences and to meet customers' needs for automotive products (particularly parts availability) in a timely manner; and
- * Our ability to establish, maintain and eventually grow market share.

For parts that are manufactured globally, geopolitical changes, changes in trade regulations, currency fluctuations, shipping-related issues, natural disasters, pandemics and other factors beyond our control may increase the cost of items we purchase, create shortages or render product delivery difficult which could have a material adverse effect on our sales and profitability.

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THERE ARE NO SUBSTANTIAL BARRIERS TO ENTRY INTO THE INDUSTRY AND BECAUSE WE DO NOT CURRENTLY HAVE ANY COPYRIGHT PROTECTION FOR THE PRODUCTS WE INTEND TO SELL, THERE IS NO GUARANTEE SOMEONE ELSE WILL NOT DUPLICATE OUR IDEAS AND BRING THEM TO MARKET BEFORE WE DO, WHICH COULD SEVERELY LIMIT OUR PROPOSED SALES AND REVENUES.

Since we have no copyright protection, unauthorized persons may attempt to copy aspects of our business, including our web site design or functionality, products or marketing materials. Any encroachment upon our corporate information, including the unauthorized use of our brand name, the use of a similar name by a competing company or a lawsuit initiated against us for infringement upon another company's proprietary information or improper use of their copyright, may affect our ability to create brand name recognition, cause customer confusion and/or have a detrimental effect on our business. Litigation or proceedings before the U.S. or International Patent and Trademark Offices may be necessary in the future to enforce our intellectual property rights, to protect our trade secrets and domain name and/or to determine the validity and scope of the proprietary rights of others. Any such infringement, litigation or adverse proceeding could result in substantial costs and diversion of resources and could seriously harm our business operations and/or results of operations.

AS WE WILL INTEND TO BE CONDUCTING INTERNATIONAL BUSINESS TRANSACTIONS, WE WILL BE EXPOSED TO LOCAL BUSINESS RISKS IN DIFFERENT COUNTRIES, WHICH COULD HAVE A MATERIAL ADVERSE EFFECT ON OUR FINANCIAL CONDITION OR RESULTS OF OPERATIONS.

We intend to sell our products internationally, and we expect to have customers located in several countries. Our international operations will be subject to risks inherent in doing business in foreign countries, including, but not necessarily limited to:

- * new and different legal and regulatory requirements in local jurisdictions;
- * potentially adverse tax consequences, including imposition or increase of taxes on transactions or withholding and other taxes on remittances and other payments by subsidiaries;
- * risk of nationalization of private enterprises by foreign governments;
- * legal restrictions on doing business in or with certain nations, certain parties and/or certain products; and
- * local economic, political and social conditions, including the possibility of hyperinflationary conditions and political instability.

We may not be successful in developing and implementing policies and strategies to address the foregoing factors in a timely and effective manner in the locations where we will do business. Consequently, the occurrence of one or more of the foregoing factors could have a material adverse effect on our operations and upon our financial condition and results of operations.

Since our services will be available over the Internet in foreign countries and we will have customers residing in foreign countries, foreign jurisdictions may require us to qualify to do business in their country. We will be required to comply with certain laws and regulations of each country in which we conduct business, including laws and regulations currently in place or which may be enacted related to Internet services available to the residents of each country from online sites located elsewhere.

OUR OPERATIONS IN DEVELOPING MARKETS COULD EXPOSE US TO POLITICAL, ECONOMIC AND REGULATORY RISKS THAT ARE GREATER THAN THOSE WE MAY FACE IN ESTABLISHED MARKETS. FURTHER, OUR INTERNATIONAL OPERATIONS MAY REQUIRE US TO COMPLY WITH ADDITIONAL UNITED STATES AND INTERNATIONAL REGULATIONS.

For example, we must comply with the Foreign Corrupt Practices Act, or "FCPA," which prohibits companies or their agents and employees from providing anything of value to a foreign official or agent thereof for the purposes of influencing any act or decision of these individuals in their official capacity to help obtain or retain business, direct business to any person or corporate entity or obtain any unfair advantage. We may operate in some nations that have experienced significant levels of governmental corruption. Our employees, agents and contractors, including companies to which we outsource business operations, may take actions in violation of our policies and legal requirements. Such

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violations, even if prohibited by our policies and procedures, could have an

adverse effect on our business and reputation. Any failure by us to ensure that our employees and agents comply with the FCPA and applicable laws and regulations in foreign jurisdictions could result in substantial civil and criminal penalties or restrictions on our ability to conduct business in certain foreign jurisdictions, and our results of operations and financial condition could be materially and adversely affected.

In addition, our ability to attract and retain customers may be adversely affected if the reputations of the online automotive parts sales industry as a whole or particular online sites are damaged. The perception of untrustworthiness within our industry or of online sites could materially adversely affect our ability to attract and retain customers.

FAILURE OF THIRD-PARTY SYSTEMS OR THIRD-PARTY SERVICE AND SOFTWARE PROVIDERS UPON WHICH WE RELY COULD ADVERSELY AFFECT OUR BUSINESS.

We will rely on certain third-party computer systems or third-party service and software providers, including data centers, technology platforms, back-office systems, Internet service providers and communications facilities. Any interruption in these third-party services, or deterioration in their performance or quality, could adversely affect our business. If our arrangement with any third party is terminated, we may not be able to find alternative systems or service providers on a timely basis or on commercially reasonable terms. This could have a material adverse effect on our business, financial condition, results of operations and cash flows.

We host our platform and serve all of our customers from our network servers, which will be located at various data center facilities. Problems faced by our data center locations or with the telecommunications network providers with whom we may contract could adversely affect the experience of our customers. If our data centers are unable to keep up with our growing needs for capacity or close without adequate notice, this could have an adverse effect on our business. Any changes in third-party service levels at our data centers or any errors, defects, disruptions, or other performance problems with our services could harm our reputation and adversely affect the performance of our platform. Interruptions in our services might reduce our sales revenues, subject us to potential liability and thereby adversely affect our business, financial condition, results of operations and cash flows.

A DISRUPTION IN ONLINE SERVICE WOULD CEASE OR SUSPEND SERVICE

We cannot guarantee that our website will operate without interruption or error. We are bound only by a best efforts obligation as regards the operation and continuity of service. Although we are not be liable for the alteration or fraudulent access to data and/or accidental transmission through viruses or other harmful conduct in connection with the use of our website, disruption of our online service would adversely affect our business, financial conditions, results of operations and cash flows.

DETERIORATION IN GENERAL MACRO-ECONOMIC CONDITIONS, INCLUDING UNEMPLOYMENT, INFLATION OR DEFLATION, CONSUMER DEBT LEVELS, HIGH FUEL AND ENERGY COSTS, UNCERTAIN CREDIT MARKETS OR OTHER RECESSIONARY TYPE CONDITIONS COULD HAVE A NEGATIVE IMPACT ON OUR BUSINESS, FINANCIAL CONDITION, RESULTS OF OPERATIONS AND CASH FLOWS.

Deterioration in general macro-economic conditions would impact us through (i) potential adverse effects from deteriorating and uncertain credit markets (ii) the negative impact on our supplier and customers and (iii) an increase in operating costs from higher energy prices.

IMPACT OF CREDIT MARKET UNCERTAINTY

Significant deterioration in the financial condition of large financial institutions in recent years resulted in a severe loss of liquidity and available credit in global credit markets and in more stringent borrowing terms. Accordingly, we may be limited in our ability to borrow funds to finance our operations. An inability to obtain sufficient financing at cost-effective rates could have a materially adverse effect on our planned business operations and financial condition.

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IMPACT ON OUR SUPPLIER

Our business depends on maintaining a favorable relationship with our supplier and on our supplier's ability and/or willingness to sell products to us at favorable prices and terms. Many factors outside of our control may harm this relationship and the ability or willingness of our supplier to sell us products on favorable terms. One such factor is a general decline in the economy and economic conditions and prolonged recessionary conditions. These events could negatively affect our supplier's operations and make it difficult for it to obtain the credit lines or loans necessary to finance their operations in the short-term or long-term and meet our product requirements. Financial or operational difficulties that our supplier may face could also increase the cost of the products we purchase from it or our ability to source product from it. In addition, the trend towards consolidation among automotive parts suppliers as well as the off-shoring of manufacturing capacity to foreign countries may disrupt or end our relationship with our supplier and could lead to less competition and result in higher prices. We could also be negatively impacted if our supplier experiences bankruptcy, work stoppages, labor strikes or other interruptions to or difficulties in the manufacture or supply of the products we purchase from it.

IMPACT ON OUR CUSTOMERS

Deterioration in macro-economic conditions may have a negative impact on our customers' financial resources and disposable income. This impact could reduce their willingness or ability to pay for accessories, maintenance or repair of their vehicles, which results in lower sales at our site. Higher fuel costs may also reduce the overall number of miles driven by our customers resulting in fewer parts failures and elective maintenance required to be completed.

IMPACT ON OPERATING EXPENSES

Rising energy prices could directly impact our operating costs, including our utility and product costs.

IF WE CANNOT OBTAIN ENOUGH PRODUCTS TO SATISFY CUSTOMER DEMAND, OUR ABILITY TO EXECUTE OUR BUSINESS PLAN WILL BE ADVERSELY AFFECTED.

Our customers' needs will often require the fulfillment of orders within short periods. As a result, a sudden increase in demand from our customers without a correlative increase in the level of products we are able to obtain from our supplier might prevent us from timely satisfying our customers' demand for products. Because our customers' demand will persist regardless of our ability to meet that demand, our inability to deliver a sufficient quantity of products to satisfy our customers' needs may lead those customers to obtain product elsewhere, which could adversely affect our business, financial condition, results of operations, cash flows and prospects.

OUR BUSINESS IS RELIANT ON A SOLE SUPPLIER. IF OUR SUPPLIER DOES NOT MEET OUR REQUIREMENTS, OUR ABILITY TO SUPPLY PRODUCTS TO OUR CUSTOMERS WILL BE MATERIALLY IMPAIRED.

We will rely on a sole supplier from which we intend to obtain products. Our business will be entirely dependent upon the relationship with our supplier. There can be no assurance that we will be able to sustain a relationship with our supplier or that our supplier will be able to meet our needs in a satisfactory and timely manner, or that we can obtain substitute or additional suppliers, when and if needed. Our reliance on a single supplier involves a number of additional risks, including the absence of guaranteed capacity and reduced control over the distribution process, quality assurance, delivery schedules, production yields and costs, and early termination of, or failure to renew, contractual arrangements. A significant price increase, an interruption in supply from our supplier, or the inability to obtain additional suppliers, when and if needed, could have a material adverse effect on our business, results of operations and financial condition.

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OUR BUSINESS IS SUBJECT TO RISKS OF TERRORIST ACTS, ACTS OF WAR, POLITICAL UNREST, PUBLIC HEALTH CONCERNS, LABOR DISPUTES AND NATURAL DISASTERS.

Terrorist acts, acts of war, political unrest, public health concerns, labor disputes or natural disasters may disrupt our operations, as well as those of our customers. These types of acts have created, and continue to create, economic and political uncertainties and have contributed to global economic instability. Future terrorist activities, military or security operations, or natural disasters could weaken the domestic and global economies and create additional uncertainties, thus forcing our customers to reduce their capital spending, or cancel or delay already planned construction projects, which could have a material adverse impact on our business, operating results and financial condition, including loss of sales or customers.

RISKS ASSOCIATED WITH THIS OFFERING:

THE OFFERING PRICE OF OUR SHARES IS ARBITRARY.

The offering price of our shares has been determined arbitrarily by the Company and bears no relationship to the Company's assets, book value, potential earnings or any other recognized criteria of value.

THE TRADING IN OUR SHARES WILL BE REGULATED BY SECURITIES AND EXCHANGE COMMISSION RULE 15G-9 WHICH ESTABLISHED THE DEFINITION OF A "PENNY STOCK." THE EFFECTIVE RESULT IS THAT FEWER PURCHASERS ARE QUALIFIED BY THEIR BROKERS TO PURCHASE OUR SHARES, AND THEREFORE A LESS LIQUID MARKET FOR OUR INVESTORS TO SELL THEIR SHARES.

The shares being offered are defined as a penny stock under the Securities and Exchange Act of 1934, and rules of the Commission. The Exchange Act and such penny stock rules generally impose additional sales practice and disclosure requirements on broker-dealers who sell our securities to persons other than certain accredited investors who are, generally, institutions with assets in excess of \$5,000,000 or individuals with net worth in excess of \$1,000,000 or annual income exceeding \$200,000, or \$300,000 jointly with spouse), or in transactions not recommended by the broker-dealer. For transactions covered by the penny stock rules, a broker-dealer must make a suitability determination for each purchaser and receive the purchaser's written agreement prior to the sale. In addition, the broker-dealer must make certain mandated disclosures in penny stock transactions, including the actual sale or purchase price and actual bid and offer quotations, the compensation to be received by the broker-dealer and certain associated persons, and deliver certain disclosures required by the Commission. Consequently, the penny stock rules may make it difficult or impossible for you to resell any shares you may purchase.

WE ARE SELLING THIS OFFERING WITHOUT AN UNDERWRITER AND MAY BE UNABLE TO SELL ANY SHARES. UNLESS WE ARE SUCCESSFUL IN SELLING A NUMBER OF THE SHARES, WE MAY HAVE TO SEEK ALTERNATIVE FINANCING TO IMPLEMENT OUR BUSINESS PLANS AND YOU MAY SUFFER A DILUTION TO, OR LOSE, YOUR ENTIRE INVESTMENT.

This offering is self-underwritten, that is, we are not going to engage the services of an underwriter to sell the shares; we intend to sell them through our sole officer and director, who will receive no commissions. He will offer the shares to friends, relatives, acquaintances and business associates. However, there is no guarantee that he will be able to sell any of the shares.

DUE TO THE LACK OF A TRADING MARKET FOR OUR SECURITIES, YOU MAY HAVE DIFFICULTY SELLING ANY SHARES YOU PURCHASE IN THIS OFFERING.

There is presently no demand for our common stock and no public market exists for the shares being offered in this prospectus. We plan to contact a market maker immediately following the effectiveness of this Registration Statement to file an application to have our shares quoted on the OTC Electronic Bulletin Board (OTCBB). The OTCBB is a regulated quotation service that displays real-time quotes, last sale prices and volume information in over-the-counter (OTC) securities. The OTCBB is not an issuer listing service, market or exchange. Although the OTCBB does not have any listing requirements per se, to be eligible for quotation on the OTCBB, issuers must remain current in their filings with the SEC or applicable regulatory authority. Market Makers are not permitted to begin quotation of a security whose issuer does not meet this filing requirement. Securities already quoted on the OTCBB that become delinquent in their required filings will be removed following a 30 or 60 day

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grace period if they do not make their required filing during that time. We cannot guarantee that our application will be accepted or approved or that our stock will be quoted for sale. As of the date of this filing, there have been no discussions or understandings between Almah, Inc. or anyone acting on our behalf with any market maker regarding participation in a future trading market for our securities. If no market is ever developed for our common stock, it will be difficult for you to sell any shares you purchase in this offering. In such case, you may find that you are unable to achieve any benefit from your investment or liquidate your shares without considerable delay, if at all. In addition, if we fail to have our common stock quoted on a public trading market, your common stock will not have a quantifiable value and it may be difficult, if not impossible, to ever resell your shares, resulting in an inability to realize any value from your investment.

YOU WILL INCUR IMMEDIATE AND SUBSTANTIAL DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES.

Our existing stockholder acquired his shares at a cost of \$0.005 per share, a cost per share substantially less than that which you will pay for the shares you purchase in this offering. Accordingly, any investment you make in these shares will result in the immediate and substantial dilution of the net tangible book value of those shares from the \$0.01 you pay for them. Upon completion of the offering, the net tangible book value of your shares will be \$0.007 per share, \$0.003 less than what you paid for them.

THERE IS NO GUARANTEE ALL OF THE FUNDS RAISED IN THE OFFERING WILL BE USED AS OUTLINED IN THIS PROSPECTUS.

We have committed to use the proceeds raised in this offering for the uses set forth in the "Use of Proceeds" section. However, certain factors beyond our control, such as increases in certain costs, could result in the Company being forced to reduce the proceeds allocated for other uses in order to accommodate these unforeseen changes. The failure of our management to use these funds effectively could result in unfavorable returns. This could have a significant adverse effect on our financial condition and could cause the price of our common stock to decline.

OUR DIRECTOR WILL CONTINUE TO EXERCISE SIGNIFICANT CONTROL OVER OUR OPERATIONS, WHICH MEANS AS A MINORITY STOCKHOLDER, YOU WOULD HAVE NO CONTROL OVER CERTAIN MATTERS REQUIRING STOCKHOLDER APPROVAL THAT COULD AFFECT YOUR ABILITY TO EVER RESELL ANY SHARES YOU PURCHASE IN THIS OFFERING.

After the completion of this offering, if we are able to sell all of the shares being offered, our executive officer and director will own 50% of our common stock. He will have a significant influence in determining the outcome of all corporate transactions, including the election of directors, approval of significant corporate transactions, changes in control of the Company or other matters that could affect your ability to ever resell your shares. His interests may differ from the interests of the other stockholders and thus result in corporate decisions that are disadvantageous to other stockholders.

THE COMPANY HAS A LACK OF DIVIDEND PAYMENTS.

The Company has paid no dividends in the past and has no plans to pay any dividends in the foreseeable future.

FORWARD LOOKING STATEMENTS

This Prospectus contains projections and statements relating to the Company that constitute "forward-looking statements." These forward-looking statements may be identified by the use of predictive, future-tense or forward-looking

terminology, such as "intends," "believes," "anticipates," "expects," "estimates," "may," "will," "might," "outlook," "could," "would," "pursue," "target," "project," "plan," "seek," "should," "assume," or similar terms or the negatives thereof. Such statements speak only as of the date of such statement, and the Company undertakes no ongoing obligation to update such statements. These statements appear in a number of places in this Prospectus and include statements regarding the intent, belief or current expectations of the Company, and its respective directors, officers or advisors with respect to, among other things:

- * trends affecting the Company's financial condition, results of operations or future prospects

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- * the Company's business and growth strategies
- * the Company's financing plans and forecasts
- * the factors that we expect to contribute to our success and our ability to be successful in the future
- * our business model and strategy for realizing positive results when normalized business volumes resume
- * competition, including expansion of video gaming into additional locations within Illinois, the impact of competition on our operations, our ability to respond to such competition and our expectations regarding continued competition in the markets in which we compete;
- * expenses
- * our expectations with respect to continued disruptions in the global capital markets and reduced levels of consumer spending and the impact of these trends on our financial results
- * our ability to meet our projected operating and maintenance capital expenditures and the costs associated with our expansion, renovation and development of new projects
- * our ability to pay dividends or to pay any specific rate of dividends, if declared
- * the impact of new accounting pronouncements on our financial statements
- * that our cash flows from operating activities will be sufficient to meet our projected operating and maintenance capital expenditures for the next twelve months
- * our market risk exposure and efforts to minimize risk
- * development opportunities within Illinois and our ability to successfully take advantage of such opportunities
- * regulations, including anticipated taxes, tax credits or tax refunds expected and the ability to receive and maintain necessary approvals for our projects
- * the outcome of various tax audits and assessments, including appeals thereof, timing of resolution of such audits, our estimates as to the amount of taxes that will ultimately be owed and the impact of these audits on our financial statements
- * our overall outlook including all statements under MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION
- * that estimates and assumptions made in the preparation of financial statements in conformity with US GAAP may differ from actual results and
- * expectations, plans, beliefs, hopes or intentions regarding the future.

Potential investors are cautioned that any such forward-looking statements are not guarantees of future performance and involve significant risks and uncertainties, and that, should conditions change or should any one or more of the risks or uncertainties materialize or should any of the underlying assumptions of the Company prove incorrect, actual results may differ materially from those projected in the forward-looking statements as a result of various factors, some of which are unknown. The factors that could adversely affect the actual results and performance of the Company include, without limitation:

- * the Company's inability to raise additional funds to support operations and capital expenditures
- * the Company's inability to effectively manage its growth
- * the Company's inability to achieve greater and broader market acceptance in existing and new market segments
- * the Company's inability to successfully compete against existing and future competitors
- * the effects of intense competition that exists in the gaming industry
- * the economic downturn and its effect on consumer spending
- * the fact that our expansion, development and renovation projects (including enhancements to improve property performance) are subject to many risks inherent in expansion, development or construction of a new or existing project including poor performance or nonperformance of any of our partners or third parties upon whom we are relying in connection with any of our projects
- * the risk that negative industry or economic trends, including the market price of our common stock trading below its book value, reduced estimates of future cash flows, disruptions to our business, slower growth rates or lack of growth in our business, may result in significant write-downs or impairments in future period

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- * the risks associated with growth and acquisitions, including our ability to identify, acquire, develop or profitably management additional companies or operations or successfully integrate such

- companies or operations into our existing operations without substantial costs, delays or other problems
- * the effects of events adversely impacting the economy or the regions from which we draw a significant percentage of our customers, including the effects of the current economic recession, war, terrorist or similar activity or disasters
- * the effects of energy price increases on our cost of operations and our revenues
- * financial community perceptions of our Company and the effect of economic, credit and capital market conditions on the economy and the automotive parts industry and
- * other factors described elsewhere in this Prospectus, or other reasons.

Potential investors are urged to carefully consider such factors. All forward-looking statements attributable to the Company or persons acting on its behalf are expressly qualified in their entirety by the foregoing cautionary statements and the "Risk Factors" described herein.

USE OF PROCEEDS

If all the shares are sold the gross proceeds from this offering will be \$40,000. We expect to disburse the proceeds from this offering in the priority set forth below, within the first 12 months after successful completion of this offering:

| | |
|--------------------------------|----------|
| Proceeds to Us: | \$40,000 |
| Advertising and Marketing | \$10,450 |
| Website design | \$ 6,000 |
| Accounting, Auditing and Legal | \$10,450 |
| Office and Administration | \$ 5,000 |
| Working Capital | \$ 8,100 |

Additional expenses related to this offering will be paid using current assets of the Company. The cash balance at September 30, 2011 is 17,925. Costs associated with this offering are estimated as follows: Legal \$4,000, Audit/Accounting \$6,000, EDGAR \$1,500, Transfer Agent Fees \$1,000, SEC Registration Fee \$4.66, Initial Website work \$2,000, Miscellaneous and banking \$494.34.

In the event that the Company sells 50% of the offered shares, we expect to disburse the net proceeds as follows:

| | |
|--------------------------------|----------|
| Proceeds to Us: | \$20,000 |
| Advertising and Marketing | \$ 5,000 |
| Website design | \$ 3,000 |
| Accounting, Auditing and Legal | \$10,450 |
| Office and Administration | \$ 1,550 |
| Working Capital | \$ 0 |

There is no guarantee we will be able to sell the shares being offered in this prospectus. If we are unable to sell enough shares to complete our plan of operations our business could fail.

DETERMINATION OF OFFERING PRICE

The offering price of \$0.01 per share has been determined arbitrarily by us. The price does not bear any relationship to our assets, book value, earnings, or other established criteria for valuing a company. In determining the number of

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shares to be offered and the offering price we took into consideration our capital structure and the amount of money we would need to implement our business plans. Accordingly, the offering price should not be considered an indication of the actual value of our securities.

DILUTION OF THE PRICE YOU PAY FOR YOUR SHARES

Dilution represents the difference between the offering price and the net tangible book value per share immediately after completion of this offering.

Net tangible book value is the amount that results from subtracting total liabilities and intangible assets from total assets. Dilution arises mainly as a result of our arbitrary determination of the offering price of the shares being offered. Dilution of the value of the shares you purchase is also a result of the lower book value of the shares held by our existing stockholders.

As of September 30, 2011, the net tangible book value of our shares was \$14,963 or approximately \$.004 per share, based upon 4,000,000 shares outstanding.

Upon completion of this offering, but without taking into account any change in the net tangible book value after completion of this offering other than that resulting from the sale of all the shares and receipt of the total proceeds of \$40,000, the net tangible book value of the 8,000,000 shares to be outstanding will be \$54,963, or approximately \$.007 per Share. Accordingly, the net tangible book value of the shares held by our existing stockholder (4,000,000 shares) will be increased by \$.002 per share without any additional investment on his part. The purchasers of shares in this offering will incur immediate dilution (a reduction in the net tangible book value per share from the offering price of

\$.01 per Share) of \$.003 per share. As a result, after completion of the offering, the net tangible book value of the shares held by purchasers in this offering would be \$.007 per share, reflecting an immediate reduction in the \$.01 price per share they paid for their shares.

After completion of the offering, the existing stockholder will own 50% of the total number of shares then outstanding, for which he will have made a cash investment of \$20,000, or \$.005 per Share. Upon completion of the offering, the purchasers of the shares offered hereby will own 50% of the total number of shares then outstanding, for which they will have made a cash investment of \$40,000, or \$.01 per Share.

The following table illustrates the per share dilution to the new investors and does not give any effect to the results of any operations subsequent to September 30, 2011:

| | |
|---|---------|
| Price Paid per Share by Existing Stockholder | \$.005 |
| Public Offering Price per Share | \$.01 |
| Net Tangible Book Value Prior to this Offering | \$.004 |
| Net Tangible Book Value After this Offering | \$.007 |
| Increase in Net Tangible Book Value per Share Attributable to cash payments from purchasers of the shares offered | \$.002 |
| Immediate Dilution per Share to New Investors | \$.003 |

The following table summarizes the number and percentage of shares purchased, the amount and percentage of consideration paid and the average price per Share paid by our existing stockholder and by new investors in this offering:

| | Price Per Share | Total Number of Shares Held | Percent of Ownership | Consideration Paid |
|----------------------------|--------------------|-----------------------------------|-------------------------|-----------------------|
| | ----- | ----- | ----- | ---- |
| Existing Shareholder | \$.005 | 4,000,000 | 50% | \$20,000 |
| Investors in this Offering | \$.01 | 4,000,000 | 50% | \$40,000 |

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PLAN OF DISTRIBUTION

SHARES IN THE OFFERING WILL BE SOLD BY OUR OFFICER AND DIRECTOR

The offering consists of a maximum of 4,000,000 shares of common stock to be sold by Almah, Inc. The offering price for the 4,000,000 shares of common stock to the public will be fixed at \$.01 per share for the duration of the offering.

This is a self-underwritten offering and will be conducted on a best-efforts basis utilizing the efforts of our sole officer and director, Joey Powers. This Prospectus is part of a registration statement under which, upon its effectiveness, our sole officer and director will sell the Shares directly to the public with no commission or other remuneration payable to him for any Shares he sells. There are no plans or arrangements to enter into any contracts or agreements to sell the Shares with a broker or dealer. Joey Power, our officer and director, will sell the shares and intends to offer them to friends, family members and business acquaintances. In offering the securities on our behalf, he will rely on the safe harbor from broker dealer registration set out in Rule 3a4-1 under the Securities Exchange Act of 1934.

He will not register as a broker-dealer pursuant to Section 15 of the Securities Exchange Act of 1934, in reliance upon Rule 3a4-1, which sets forth those conditions under which a person associated with an Issuer may participate in the offering of the Issuer's securities and not be deemed to be a broker-dealer.

- a. Our officer and director is not subject to a statutory disqualification, as that term is defined in Section 3(a)(39) of the Act, at the time of his participation; and
- b. Our officer and director will not be compensated in connection with his participation by the payment of commissions or other remuneration based either directly or indirectly on transactions in securities; and
- c. Our officer and director is not, nor will he be at the time of his participation in the offering, an associated person of a broker-dealer; and
- d. Our officer and our director meets the conditions of paragraph (a)(4)(ii) of Rule 3a4-1 of the Exchange Act, in that he (A) primarily performs, or is intended primarily to perform at the end of the offering, substantial duties for or on behalf of our Company, other than in connection with transactions in securities; and (B) is not a broker or dealer, or been associated person of a broker or dealer, within the preceding twelve months; and (C) has not participated in selling and offering securities for any Issuer more than once every twelve months other than in reliance on Paragraphs (a)(4)(i) (a)(4)(iii).

Our sole officer and director does not intend to purchase any shares in this offering.

TERMS OF THE OFFERING

The shares will be sold at the fixed price of \$.01 per share until the completion of this offering. There is no minimum subscription required per

investor, and subscriptions, once received, are irrevocable.

This offering will commence on the date of this prospectus and continue for a period not to exceed 180 days (the "Expiration Date"), unless extended by our Board of Directors for an additional 90 days.

DEPOSIT OF OFFERING PROCEEDS

This is a "best efforts" offering, so the Company is not required to sell any specific number or dollar amount of securities but will use its best efforts to sell the securities offered. The Company has made no arrangements to place subscription funds in an escrow, trust or similar account which means that all funds collected for subscriptions will be immediately available to the Company for use in the implementation of its business plan.

PROCEDURES AND REQUIREMENTS FOR SUBSCRIPTION

If you decide to subscribe for any shares in this offering, you must:

- * execute and deliver a subscription agreement
- * deliver a check payable to Almah, Inc. or certified funds to us in an amount equal to the total purchase price for the number of shares you wish to purchase to the following address:
- * Almah, Inc.

Attention: -----

Subscribers will receive share certificates via mail to the address listed on the subscription agreement.

RIGHT TO REJECT SUBSCRIPTIONS

We have the right to accept or reject subscriptions in whole or in part, for any reason or for no reason. All monies from rejected subscriptions will be returned immediately by us to the subscriber, without interest or deductions. Subscriptions for securities will be accepted or rejected within 48 hours after we receive them

SECTION 15(G) OF THE EXCHANGE ACT

Our shares are covered by Section 15(g) of the Securities Exchange Act of 1934, as amended, and Rules 15g-1 through 15g-6 and Rule 15g-9 promulgated thereunder. They impose additional sales practice requirements on broker/dealers who sell our securities to persons other than established customers and accredited investors (generally institutions with assets in excess of \$5,000,000 or individuals with net worth in excess of \$1,000,000 or annual income exceeding \$200,000 or \$300,000 jointly with their spouses). While Section 15(g) and Rules 15g-1 through 15g-6 apply to brokers-dealers, they do not apply to us.

Rule 15g-1 exempts a number of specific transactions from the scope of the penny stock rules. Rule 15g-2 declares unlawful broker/dealer transactions in penny stocks unless the broker/dealer has first provided to the customer a standardized disclosure document.

Rule 15g-3 provides that it is unlawful for a broker/dealer to engage in a penny stock transaction unless the broker/dealer first discloses and subsequently confirms to the customer current quotation prices or similar market information concerning the penny stock in question.

Rule 15g-4 prohibits broker/dealers from completing penny stock transactions for a customer unless the broker/dealer first discloses to the customer the amount of compensation or other remuneration received as a result of the penny stock transaction.

Rule 15g-5 requires that a broker/dealer executing a penny stock transaction, other than one exempt under Rule 15g-1, disclose to its customer, at the time of or prior to the transaction, information about the sales person's compensation.

Rule 15g-6 requires broker/dealers selling penny stocks to provide their customers with monthly account statements.

Rule 15g-9 requires broker/dealers to approved the transaction for the customer's account; obtain a written agreement from the customer setting forth the identity and quantity of the stock being purchased; obtain from the customer information regarding his investment experience; make a determination that the investment is suitable for the investor; deliver to the customer a written statement for the basis for the suitability determination; notify the customer of his rights and remedies in cases of fraud in penny stock transactions; and, the FINRA's toll free telephone number and the central number of the North American Administrators Association, for information on the disciplinary history of broker/dealers and their associated persons. The application of the penny stock rules may affect your ability to resell your shares.

DESCRIPTION OF SECURITIES

COMMON STOCK

Our authorized capital stock consists of 75,000,000 shares of common stock, par value \$0.001 per share. The holders of our common stock (i) have equal ratable rights to dividends from funds legally available therefor, when, as and if declared by our Board of Directors; (ii) are entitled to share in all of our assets available for distribution to holders of common stock upon liquidation, dissolution or winding up of our affairs; (iii) do not have preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights; and (iv) are entitled to one non-cumulative vote per share on all matters on which stockholders may vote.

VOTING RIGHTS

Directors of the Company are elected at the annual meeting of stockholders by a plurality of the votes cast at the election. Holders of shares of our common stock do not have cumulative voting rights, which means that the holders of more than 50% of the outstanding shares, voting for the election of directors, can elect all of the directors to be elected, if they so choose, and, in such event, the holders of the remaining shares will not be able to elect any of our directors. After this offering is complete and presuming all the shares are sold, the present stockholder will own 50% of our outstanding shares and the purchasers in this offering will own, in the aggregate, 50% of our outstanding shares. Stockholders have no pre-emptive rights.

CASH DIVIDENDS

As of the date of this prospectus, we have not paid any cash dividends to stockholders. The declaration of any future cash dividend will be at the discretion of our Board of Directors and will depend upon our earnings, if any, our capital requirements and financial position, our general economic conditions, and other pertinent conditions. It is our present intention not to pay any cash dividends in the foreseeable future, but rather to reinvest earnings, if any, in our business operations.

INTEREST OF NAMED EXPERTS AND COUNSEL

None of the below described experts or counsel have been hired on a contingent basis and none of them will receive a direct or indirect interest in the Company.

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Our audited financial statements for the period from inception to September 30, 2011, included in this prospectus has been audited by Paritz & Company, P.A. We include the financial statements in reliance on their report, given upon their authority as experts in accounting and auditing.

The Law Offices of Synergy Law Group, LLC, 730 W. Randolph Street, Chicago, Illinois 60661 has passed upon the validity of the shares being offered and certain other legal matters and is representing us in connection with this offering.

DESCRIPTION OF OUR BUSINESS

GENERAL INFORMATION

Almah, Inc. was incorporated in the State of Nevada on September 16, 2009. We were formed to distribute spare automobile parts online.

We are still in the development stage, have not yet commenced business operations or generated revenues. We have been issued an opinion by our auditors that raised substantial doubt about our ability to continue as a going concern based on our current financial position.

Our 12-month budget is based on minimum operations which will be completely funded by the \$40,000 we intend to raise through this offering. We estimate sales to begin in within 90 days after the completion of this offering. Because our business is customer-driven, our revenue requirements will be reviewed and adjusted based on sales. The costs associated with operating as a public company are included in our budget. Management will be responsible for the preparation of the required documents to keep the costs to a minimum. We cannot however guarantee that we will have sales and the amount raised in this offering may not be enough to meet the operating expenditures of the Company. We may be required to raise additional funding or apply for loans in the next 12 months, however we have no plans to do so at this time.

PRINCIPAL PRODUCTS AND SERVICES AND THEIR MARKETS

On June 8, 2011, Almah entered into a supply agreement (the "Agreement") with Valeo Service Export ("VALE"), a leading aftermarket component supplier headquartered in Saint-Denis, France, in which VALE appointed Almah to solicit orders for all products available from VALE. All products supplied by VALE will be made available to Almah on terms negotiated each year and at prices determined based on order size and market conditions.

Almah intends to market the products in Ireland, the United Kingdom and other European territories. These territories can be extended or reduced if both parties agree.

Per the terms of the Agreement, Almah will bear all expenses for advertising and

publicity in connection with the products, and shall submit to VALE for prior approval all print, audio and video materials intended for advertising products which VALE supplies. VALE must provide all advertising material such as product information, images, etc. for local advertising and marketing campaigns.

Almah may use the trademarks owned by VALE for the sale of products and shall acknowledge that all patents, trademarks, copyrights or any other intellectual property rights used or embodied in the products shall remain the sole properties of VALE. Should any infringement be found, Almah will promptly notify and assist VALE to take appropriate action.

The Agreement will be effective when the first order is confirmed within 360 days after the date of signing and shall remain in force for four years, starting from the date the Agreement was signed.

During the term of the Agreement, if either of the two parties is found to have violated the terms of the Agreement the other party has the right to terminate the Agreement by notifying the other party in writing.

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The categories or products we intend to offer include wiper systems, clutches, lighting and signaling, climate control, engine cooling, electrical systems, security and electronics, braking, ignition and heavy duty parts. We plan to launch a marketing campaign to get our web site exposure which will direct consumers directly to the website.

Retail information will be available at our website www.almahautoparts.com. Additionally, to increase awareness, we plan to attend trade shows in Ireland use search engine optimization ("SEO"), social media, online marketing, ads in magazines and brochures. The Company's focus will be on providing parts to trucks, buses, light commercial vehicles, heavy machinery and used European cars.

We will be dedicated to providing consumers an online ordering process which is an easy and painless experience. Access to frequently asked questions; simple part listings and online customer support will make ordering easy and convenient.

With the convenience of the web, online shopping has become not only secure but perhaps the most convenient way to reach consumers who can peruse websites in the comfort of their home or place of business. Customers will be able to log in prepare and save their orders in case they are pressed for time or want to verify something that is required to complete their order.

Once the site is fully operational, we will quickly move on to building a customer service team and developing the interactive web experience that we believe will come to define the Company's dedication to customer ease and convenience.

DISTRIBUTION METHODS

All online orders at our website will be fulfilled by shipment of the order directly from a VALE facility. Consumers will have a choice of delivery methods. Delivery time is currently estimated to be within three to five business days from the date of the receipt of the order. Shipping costs associated with the order will be calculated at the time the order is placed and will be included in the total amount charged to the customer.

MARKETING

We will focus on SEO so that key words relating to automotive spare parts searched in Ireland and the United Kingdom will place our web site in a high search engine ranking.

We believe that a high level of customer service and support is critical to retaining and expanding a reliable, repeat customer base and for establishing and maintaining a trusted brand name. Accordingly, while we currently do not have the financial resources, or the need to employ any customer service personnel, we do intend to develop a superior customer service policy. Our website will automatically notify consumers of completed orders that are in transit. We are dedicated to providing superior customer satisfaction to secure repeat customers.

COMPETITION

Our strategy will be to offer a broad selection of high quality and reputable VALE automotive parts and accessories which we believe will generate do-it-yourself customer traffic and also appeal to commercial customers.

The sale of automotive parts, accessories and maintenance items is highly competitive in many areas, including name recognition, product availability, customer service and price. The market for online sales of auto parts, in which the Company plans to compete, is also extremely competitive. Companies providing similar services in Ireland and the United Kingdom include but are not limited to: Irish Auto Parts, Auto Parts Ireland, Partfinder, Cars N Parts, Techstore, KD Auto Parts, Top Part Motor Factors, Somora Motor Parts, Euro Car parts, buypartsby.com, Auto Parts UK, 247Spares, London Auto Parts, DA Auto Parts. In addition to online sellers of automotive parts, we will also compete with automotive parts stores and automobile dealers that supply parts.

The principal competitive factors that we expect to affect the Company's business are easy access and use of our website, customer service, product selection, availability, quality and price. We intend to focus on SEO and customer service to attract and maintain customers. In addition we believe a user-friendly site will allow us to gain market share from competitors who may offer similar services.

SOURCES AND AVAILABILITY OF PRODUCTS

Under our Supply Agreement with VALE, all products supplied by VALE will be made available to Almah on terms negotiated each year and prices determined based on order size and market conditions. Almah will act as a marketing source for VALE and will not be responsible for shipping but instead will receive a markup from the price quoted by VALE and the price charged on our website.

SEASONALITY

We expect our business to be somewhat seasonal in nature, with the highest sales occurring in the spring and summer months. In addition, we expect that our business can be affected by weather conditions. While unusually heavy precipitation tends to decrease sales because elective maintenance is deferred during such periods, extremely hot or cold weather tends to enhance sales by causing automotive parts to fail at an accelerated rate.

PATENTS AND TRADEMARKS

Almah may use the trademarks owned by VALE for the sale of products and shall acknowledge that all patents, trademarks, copyrights or any other intellectual property rights used or embodied in the products shall remain the sole properties of VALE. Should any infringement be found, Almah will promptly notify and assist VALE to take appropriate action.

We currently have no patents or trademarks for our brand name; however, as business is established and operations commence, we may seek such protection. Despite efforts to protect our proprietary rights, such as our brand and product line names, since we have no patent or trademark rights unauthorized persons may attempt to copy aspects of our business, including our web site design, products, product information and sales mechanics or to obtain and use information that we regard as proprietary, such as the technology used to operate our web site and content. Any encroachment upon our proprietary information, including the unauthorized use of our brand name, the use of a similar name by a competing company or a lawsuit initiated against us for infringement upon another company's proprietary information or improper use of their trademark, may affect our ability to create brand name recognition, cause customer confusion and/or have a detrimental effect on our business. Litigation or proceedings before the U.S. or International Patent and Trademark Offices may be necessary in the future to enforce our intellectual property rights, to protect our trade secrets and domain name and/or to determine the validity and scope of the proprietary rights of others. Any such litigation or adverse proceeding could result in substantial costs and diversion of resources and could seriously harm our business operations and/or results of operations.

GOVERNMENT APPROVAL

We do not require any government approval for our services. As an online business, our business will not be subject to any environmental laws.

GOVERNMENT AND INDUSTRY REGULATION

We will be subject to local and international laws and regulations that relate directly or indirectly to our operations. We will also be subject to common business and tax rules and regulations pertaining to the operation of our business.

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.

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EMPLOYEES AND EMPLOYMENT AGREEMENTS

We have no employees and no employment agreements. Joey Power, our sole officer and director, currently provides his services on a consultant basis without compensation. At this time, he is responsible for all aspects of our business. We may need to hire an employee in the future to assist in the monitoring and fulfillment of orders.

DESCRIPTION OF PROPERTY

Our operations are currently being conducted out of the premises of our President, Joey Power on a rent-free basis during our development stage. The office is at Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland. We consider our current principal office space arrangement adequate and will reassess our needs based upon the future growth of the Company.

LEGAL PROCEEDINGS

We are not involved in any pending legal proceeding nor are we aware of any pending or threatened litigation against us.

MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

No public market currently exists for shares of our common stock. Following completion of this offering, we intend to apply to have our common stock listed for quotation on the Over-the-Counter Bulletin Board.

PENNY STOCK RULES

The Securities and Exchange Commission has adopted rules that regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks are generally equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the Nasdaq system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange or system).

A purchaser is purchasing penny stock which limits the ability to sell the stock. The shares offered by this prospectus constitute 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 15c-1 through 15c-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:

- a. contains a description of the nature and level of risk in the market for penny stock in both public offerings and secondary trading;
 - b. contains a description of the broker's or dealer's duties to the customer and of the rights and remedies available to the customer with respect to a violation of such duties or other requirements of the Securities Act of 1934, as amended;
 - c. 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;
 - d. contains a toll-free telephone number for inquiries on disciplinary actions;
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- e. defines significant terms in the disclosure document or in the conduct of trading penny stocks; and
 - f. 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:

- a. the bid and offer quotations for the penny stock;
- b. the compensation of the broker-dealer and its salesperson in the transaction;
- c. the number of shares to which such bid and ask prices apply, or other comparable information relating to the depth and liquidity of the market for such stock; and
- d. 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 FOR FUTURE SALE

Upon completion of this offering, based on our outstanding shares as of the date of this Prospectus, we will have outstanding an aggregate of 8,000,000 shares of our common stock, assuming the sale of the maximum number of shares offered hereunder. Of these shares, upon effectiveness of the registration statement of which this prospectus forms a part, the 4,000,000 shares covered hereby will be freely transferable without restriction or further registration under the Securities Act.

The remaining 4,000,000 restricted shares of common stock then outstanding are owned by our sole officer and director, known as our "affiliate," and may not be resold in the public market except in compliance with the registration requirements of the Securities Act or under an exemption under Rule 144 under the Securities Act, if available, or otherwise.

The outstanding shares of our common stock not included in this prospectus will

be available for sale in the public market as follows:

PUBLIC FLOAT

Of our outstanding shares, 4,000,000 shares are beneficially owned by our sole officer and director.

RULE 144

In general, under Rule 144, as currently in effect, a person, other than an affiliate, who has beneficially owned securities for at least six months, including the holding period of prior owners is entitled to sell his or her shares without any volume limitations; an affiliate, however, can sell such number of shares within any three-month period as does not exceed the greater of:

- * 1% of the number of shares of common stock then outstanding, or
- * the average weekly trading volume of common stock on the OTC Bulletin Board during the four calendar weeks preceding the filing of a notice on Form 144 with respect to that sale.

Sales under Rule 144 are also subject to manner-of-sale provisions, notice requirements and the availability of current public information about an issuer. In order to effect a Rule 144 sale of common stock, the transfer agent requires an opinion from legal counsel. Further, the six month holding period is applicable only to issuers who have been subject to the reporting requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934 for at least 90 days.

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As of the date of this Prospectus, no shares of our common stock are available for sale under Rule 144.

RESTRICTIONS ON THE USE OF RULE 144 BY FORMER SHELL COMPANIES

Rule 144 is not available for the resale of securities issued by any issuer that is or has been at any time previously a shell company unless the following conditions have been met:

- * the issuer of the securities that was formerly a shell company has ceased to be a shell company;
- * the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act;
- * the issuer of the securities has filed all Exchange Act reports and material required to be filed, as applicable, during the preceding 12 months (or such shorter period that the issuer was required to file such reports and materials), other than Form 8-K reports; and
- * at least one year has elapsed from the time that the issuer filed current Form 10 type information with the SEC reflecting its status as an entity that is not a shell company.

HOLDERS OF OUR COMMON STOCK

As of the date of this Prospectus, we have one stockholder of record.

REPORTS

Upon the effectiveness of the Registration Statement of which this Prospectus is a part, we will be subject to certain reporting requirements and will file with the SEC annual reports including annual financial statements, certified by our independent accountants, and un-audited quarterly financial statements in our quarterly reports filed electronically with the SEC. All reports and information filed by us can be found at the SEC website, www.sec.gov.

STOCK TRANSFER AGENT

We do not have a stock transfer agent at this time.

MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

OVERVIEW

Almah, Inc. was incorporated in the State of Nevada on September 16, 2009. The Company intends to distribute automobile spare parts online at the Company web site (www.almahautoparts.com). The website is currently under development. The content of our website is not part of this Prospectus.

We are a development stage company and have not yet launched operations or generated any revenues. Our limited start-up operations have consisted of the formation of our Company, development of our business plan and identification of our target market. We have procured our domain name, and our website is currently under development. Per our business plan we anticipate sales to begin within three months of the completion of the financing supplied by this offering. Currently our President devotes approximately 20 hours a week to the Company. We will require the funds from this offering in order to implement our business plan as discussed in the "Plan of Operation" section of this prospectus.

The administrative office of the Company is currently located at the premises of our President, Joey Power, which he provides to us on a rent free basis at Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland. We plan to use these

offices until we require larger space. Our fiscal year end is September 30th.

The automotive aftermarket industry has recently benefitted from the challenging economic environment as people have kept their vehicles longer. Other favorable industry dynamics include a modest increase in miles driven, an increase in number and average age of vehicles and relatively stable gas prices. Many of these favorable industry dynamics are continuing. We anticipate miles driven

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will continue to increase over the long-term future based on historical trends and the increasing number of vehicles on the road. However, there is the potential of market pressure from the recent increase in gas prices and the rebound of new car sales. We believe that our focus on differentiating our business through our planned strategies of furnishing quality products combined with superior customer service will allow us to participate in a meaningful share of the total automotive aftermarket in Ireland.

RESULTS OF OPERATIONS

We have generated no revenue since inception and have incurred \$5,037 in miscellaneous expenses through September 30, 2011.

The following table provides selected financial data about our Company for the period from the date of incorporation through September 30, 2011. For detailed financial information, see the financial statements included in this prospectus.

| Balance Sheet Data: | 09/30/2011 |
|----------------------|------------|
| Cash | \$14,925 |
| Total assets | \$18,024 |
| Total liabilities | \$ 3,061 |
| Stockholders' equity | \$14,963 |

Other than the shares offered by this prospectus, no other source of capital has been identified or sought. If we experience a shortfall in operating capital prior to funding from the proceeds of this offering, our director has verbally agreed to advance the Company funds to complete the registration process.

GOING CONCERN

In our audited financial statements as of September 30, 2011 we were issued an opinion by our auditors that raised substantial doubt about our ability to continue as a going concern based on our current financial position.

PROPOSED MILESTONES TO IMPLEMENT BUSINESS OPERATIONS

The following milestones are estimates only. The working capital requirements and the projected milestones are approximations only and subject to adjustment based on costs and needs. Our 12-month budget is based on minimum operations which will be completely funded by the \$40,000 we intend to raise through this offering. We estimate sales to begin in within 90 days after the completion of this offering. Because our business is customer-driven, our revenue requirements will be reviewed and adjusted based on sales. The costs associated with operating as a public company are included in our budget. Management will be responsible for the preparation of the required documents to keep the costs to a minimum.

PLAN OF OPERATION

At present management will concentrate on the completion of the Registration Statement and utilize this time to also begin putting together a database of potential customers.

COMPLETE OUR PUBLIC OFFERING:

We expect to complete our public offering within 150 days after our Registration Statement is declared effective by the Securities and Exchange Commission. We intend to concentrate all our efforts on raising capital during this period. We do not plan to begin business operations until we complete our public offering.

Once we have completed our offering, our specific business plan for the six months thereafter is as follows:

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FINALIZE WEBSITE (1 MONTH):

Some initial work will take place on the website as current funds allow as we prepare our Registration Statement and complete our public offering. Once we have completed our public offering, we will focus on the completion of a user-friendly website that will be the primary sales point for Almah. In addition to the creation of our corporate website we will procure expertise to optimize out placing in search engines through SEO. Our reserved domain is www.almahautoparts.com.

BEGIN MARKETING AND SALES EFFORTS:

Our marketing efforts will primarily be related to assuring we are easily found on search engine requests but we have budgeted \$10,450 for the initial six months of marketing efforts. We intend to use this to place advertisements in local newspapers and 'buy/sell' automotive magazines. We feel people that are

looking for parts will be those who currently own an older vehicle or are looking in a 'buy/sell' magazine to find a replacement. We believe we will have additional funds left over for additional methods of marketing if an opportunity presents itself.

Once our site is live and we have begun initial SEO work and print marketing we believe sales will be generated through our website. The website will be set up to record all details automatically including:

Product information
Purchaser information
Delivery location
Sales price (price purchaser paid to Almah)
Cost (internal cost for Almah to purchase part from VALE)
Pre-tax profit (difference between 'Sales price' and 'Cost')

In addition to the information being captured we intend to have the website set up so that once the transaction is completed on our website an order request with the product and delivery location will be simultaneously sent to VALE. This system will allow for us to employ as little staff as possible, maintain efficient delivery time, and keep records for both accounting and direct client marketing.

Successful implementation of our business strategy depends on factors specific to the retail automotive parts industry and numerous other factors that may be beyond our control. Adverse changes in the following factors could undermine our business strategy and have a material adverse affect on our business, financial condition, results of operations and cash flow:

- * The competitive environment in the automotive aftermarket parts and accessories retail sector that may force us to reduce prices below our desired pricing level or increase promotional spending;
- * Our ability to anticipate changes in consumer preferences and to meet customers' needs for automotive products (particularly parts availability) in a timely manner; and
- * Our ability to establish, maintain and eventually grow market share.

For parts that are manufactured globally, geopolitical changes, changes in trade regulations, currency fluctuations, shipping-related issues, natural disasters, pandemics and other factors beyond our control may increase the cost of items we purchase, create shortages or render product delivery difficult which could have a material adverse effect on our sales and profitability.

We estimate sales to begin in within 90 days after the completion of this offering. Because our business is customer-driven, our revenue requirements will be reviewed and adjusted based on sales. We cannot guarantee that we will have sales and the amount raised in this offering may not be enough to meet the operating expenditures of the Company. We may be required to raise additional funding or apply for loans in the next 12 months, however we have no plans to do so at this time.

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Based on raising \$40,000 from our offering, we have budgeted the following amounts over the next 12 months:

| | |
|--------------------------------|----------|
| Advertising and Marketing | \$10,450 |
| Website design | \$ 6,000 |
| Accounting, Auditing and Legal | \$10,450 |
| Office and Administration | \$ 5,000 |
| Working Capital | \$ 8,100 |

These amounts may be adjusted based upon sales and revenue.

SUMMARY

In summary, we intend to begin web development, and marketing our products within 150 days of completing our offering. Until we have reached a breakeven level of clientele we do not believe our operations will be profitable. If we are unable to attract new clients to purchase our products we may have to suspend or cease operations. If we cannot generate sufficient revenues to continue operations, we will suspend or cease operations. If we cease operations, we do not know what we will do and we do not have any plans to do anything else.

RESULTS OF OPERATIONS

FROM INCEPTION ON SEPTEMBER 16, 2009 TO SEPTEMBER 30, 2011

As of the date of this prospectus, we have yet to generate any revenues from our business operations.

Our loss since inception is \$5,037. We have not started our proposed business operations and we have no plans to do so until we have completed this offering. To the extent that we are able and if market conditions allow, we expect to begin operations 150 days after we complete this offering.

LIQUIDITY AND CAPITAL RESOURCES

Since inception, we sold 4,000,000 shares of common stock to our officers and directors for \$20,000.

As of September 30, 2011, our total assets were \$18,024 and our total liabilities were \$3,061 comprised of \$61 owed to Joey Power, an officer and director of the Company and \$3,000 in accrued expenses.

LIMITED OPERATING HISTORY; NEED FOR ADDITIONAL CAPITAL

There is no historical financial information about us upon which to base an evaluation of our performance. We are in start-up stage operations and have not generated any revenues. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited financial and managerial resources, lack of managerial experience and possible cost overruns due to price and cost increases in services and products.

We have no assurance that future financing will be available to us on acceptable terms or at all. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to existing stockholders.

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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.

REVENUE RECOGNITION

The Company records revenue on the accrual basis when all goods and services have been performed and delivered, the amounts are readily determinable, and collection is reasonably assured. The Company has not generated any revenue since its inception.

CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS

Directors of the Company are elected by the stockholders to a term of one year and serve until their successors are elected and qualified. Officers of the Company are appointed by the Board of Directors to a term of one year and serve until their successors are duly appointed and qualified, or until the officer 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) ----- |
|---|------------|--|
| Joey Power Pembroke House, 28-32 Pembroke St Upper Dublin 2 Ireland | 34 | President, Secretary, Chief Financial Officer, Chief Executive Officer, Sole Director |

The person named above has held his offices/positions since the 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

Joey Power is currently employed by Denis Henderson Car Garage based in Marina Industrial Park, Cork City, Ireland. Mr. Power has been employed there since 1997. Mr. Power is the office and garage manager and is responsible for a staff of 15 mechanics. Mr. Power obtained a diploma in Mechanical Automobile Engineering from Cork Institute of Technology in 1997.

During the past ten years, Mr. Power has not been the subject of the following events:

1. Any bankruptcy petition filed by or against any business of which Mr. Power was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time.
2. Any conviction in a criminal proceeding or being subject to a pending criminal proceeding.

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3. An order, judgment, or decree, not subsequently reversed, suspended or vacated, or any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting Mr. Power's involvement in any type of business, securities or banking activities.

4. Found by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission or the Commodity Future Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated.

CORPORATE GOVERNANCE

We do not have a compensation committee and we do not have an audit committee financial expert. We do not have a compensation committee because our Board of Directors consists of a sole director and we do not pay any compensation at this time. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive in the circumstances of our Company. Further, because we have no operations, at the present time, we believe the services of a financial expert are not warranted.

CONFLICTS OF INTEREST

The only conflict that we foresee is that our president and director will devote time to projects that do not involve Almah, Inc. This includes his current duties as an employee of other companies. Mr. Power has agreed to dedicate additional time to Almah, Inc., at such a time when it is required.

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 officers, directors and greater than ten percent beneficial owners are complied with in a timely fashion.

EXECUTIVE COMPENSATION

Currently, our officer and director receives no compensation for his services during the development stage of our business operations. He is reimbursed for any out-of-pocket expenses that he incurs on our behalf. In the future, we may approve payment of salaries for officers and directors, but currently, no such plans have been approved. We also do not currently have any benefits, such as health or life insurance, available to our employees.

SUMMARY COMPENSATION TABLE

<TABLE>
<CAPTION>

| Name and Principal Position | Year | Salary | Bonus | Stock Awards | Option Awards | Non-Equity Incentive Plan Compensation | Change in Pension Value and Nonqualified Deferred Compensation Earnings | All Other Compensation | Totals |
|--|------|--------|-------|--------------|---------------|--|---|------------------------|--------|
| <S> | <C> | <C> | <C> | <C> | <C> | <C> | <C> | <C> | <C> |
| Joey Power, President, CEO, CFO and Director | 2011 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

<TABLE>
<CAPTION>

OUTSTANDING EQUITY AWARDS AT FISCAL YEAR END

| Name | Option Awards | | | | Stock Awards | | | | | |
|------------|---|---|---|-----------------------|------------------------|---|---|--|--|--|
| | Number of Securities Underlying Unexercised Options (#) Exercisable | Number of Securities Underlying Unexercised Options (#) Unexercisable | Equity Incentive Plan Awards; Number of Securities Underlying Unexercised Options (#) | Option Exercise Price | Option Expiration Date | Number of Shares or Units of Stock That Have Not Vested (#) | Market Value of Units of Stock That Have Not Vested | Equity Incentive Plan Awards: Number of Unearned Shares, Other Rights That Have Not Vested | Equity Incentive Plan Awards: Payout Value of Unearned Shares, Other Rights That Have Not Vested | |
| <S> | <C> | <C> | <C> | <C> | <C> | <C> | <C> | <C> | <C> | |
| Joey Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

DIRECTOR COMPENSATION

Change in Pension

| Name | Fees Earned Paid in Cash | Stock Awards | Option Awards | Non-Equity Incentive Plan Compensation | Value and Nonqualified Deferred Compensation Earnings | All Other Compensation | Total |
|------------|-----------------------------------|-----------------|------------------|---|---|---------------------------|-------|
| ---- | ---- | ----- | ----- | ----- | ----- | ----- | ----- |
| Joey Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

OPTION GRANTS. There have been no individual grants of stock options to purchase our common stock made to the executive officer named in the Summary Compensation Table.

AGGREGATED OPTION EXERCISES AND FISCAL YEAR-END OPTION VALUE. There have been no stock options exercised by the executive officer named in the Summary Compensation Table.

LONG-TERM INCENTIVE PLAN ("LTIP") AWARDS. There have been no awards made to a named executive officer in the last completed fiscal year under any LTIP.

COMPENSATION OF DIRECTORS

Directors are permitted to receive fixed fees and other compensation for their services as directors. The Board of Directors has the authority to fix the compensation of directors. No amounts have been paid to, or accrued to, our director in such capacity.

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EMPLOYMENT AGREEMENTS

We do not have any employment agreements in place with our sole officer and director.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth, as of the date of this prospectus, the total number of shares owned beneficially by our director, officers and key employees, individually and as a group, and the present owners of 5% or more of our total outstanding shares. The table also reflects what the percentage of ownership will be assuming completion of the sale of all shares in this offering, which we can't guarantee. 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 of Beneficial Owner | No. of Shares | | Percentage of Ownership | |
|---|--------------------|-------------------|----------------------------|-------------------|
| | Before Offering | After Offering | Before Offering | After Offering |
| ----- | ----- | ----- | ----- | ----- |
| Joey Power Pembroke House, 28-32 Pembroke St Upper Dublin 2, Ireland | 4,000,000 | 4,000,000 | 100% | 50% |
| All Officers and Directors as a Group | 4,000,000 | 4,000,000 | 100% | 50% |

FUTURE SALES BY EXISTING STOCKHOLDERS

A total of 4,000,000 shares have been issued to the existing stockholder, all of which are held by our sole officer and director and 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) and/or the sale of shares purchased in this offering (which would be immediately resalable after the offering), 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 stockholder does not have any plans to sell his shares at any time after this offering is complete.

TRANSACTIONS WITH RELATED PERSONS, PROMOTERS AND CERTAIN CONTROL PERSONS

Joey Power is our sole officer and director. We are currently operating out of the premises of Mr. Power, the officer and director of our Company, on a rent-free basis for administrative purposes. There is no written agreement or other material terms or arrangements relating to said arrangement.

On July 11, 2011 the Company issued a total of 4,000,000 shares of common stock to Mr. Power for cash at \$0.005 per share for a total of \$20,000.

On January 6, 2011, Mr. Power loaned the Company \$61. The loan is non-interest bearing, unsecured and due upon demand.

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We do not currently have any conflicts of interest by or among our current officer, director, key employee or advisors. We have not yet formulated a policy for handling conflicts of interest; however, we intend to do so upon completion of this offering and, in any event, prior to hiring any additional employees.

INDEMNIFICATION

Pursuant to the Articles of Incorporation and By-Laws of the corporation, we may indemnify an officer or director who is made a party to any proceeding, including a law suit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. In certain cases, we may advance expenses incurred in defending any such proceeding. To the extent that the officer or director is successful on the merits in any such proceeding as to which such person is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Nevada.

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

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

AVAILABLE INFORMATION

We have filed a registration statement on Form S-1, of which this prospectus is a part, with the U.S. Securities and Exchange Commission (the "SEC"). Upon the effectiveness of this registration statement, we will become subject to the informational requirements of the Exchange Act and, in accordance therewith, will file all requisite reports, such as Forms 10-K, 10-Q and 8-K, proxy statements, under Sec.14 of the Exchange Act, and other information as required. Such reports, proxy statements, this registration statement and other information, may be inspected and copied at the public reference facilities maintained by the SEC at 100 F Street NE, Washington, D.C. 20549. Copies of all materials may be obtained from the Public Reference Section of the SEC's Washington, D.C. office at prescribed rates. You may obtain information regarding the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. The SEC also maintains an internet site that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC at <http://www.sec.gov>. The Company will voluntarily provide electronic or paper copies of its filings with the SEC free of charge upon request.

FINANCIAL STATEMENTS

Our fiscal year end is September 30, 2011. We will provide audited financial statements to our stockholders on an annual basis; the statements will be prepared and then will be audited by the independent PCAOB registered CPA firm Paritz & Company, P.A.

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ALMAH, INC.
(A Development Stage Company)
FINANCIAL STATEMENTS

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|---|-----|
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| STATEMENT OF STOCKHOLDERS' EQUITY FROM SEPTEMBER 16, 2009 (INCEPTION) TO SEPTEMBER 30, 2011 | F-5 |
| STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2011 AND 2010 AND THE PERIOD FROM SEPTEMBER 16, 2009 (INCEPTION) TO SEPTEMBER 30, 2011 | F-6 |
| NOTES TO THE FINANCIAL STATEMENTS | F-7 |

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[LETTERHEAD OF PARITZ & COMPANY, P.A.]

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of
Almah, Inc.
(A Development Stage Company)

We have audited the accompanying balance sheets of Almah, Inc. (A Development Stage Company) as of September 30, 2011 and 2010, and the related statements of operations, changes in shareholders' equity and cash flows for the years ended

September 31, 2011 and 2010 and for the period from inception (September 16, 2009) to September 30, 2011. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 6 to the financial statements, the Company has not generated any revenue to date, has incurred net losses and, has an accumulated deficit. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Almah, Inc. (A Development Stage Company) as of September 30, 2011 and 2010 and the results of its operations and its cash flows for the years then ended and for the period from inception (September 16, 2009) to September 30, 2011 in conformity with accounting principles generally accepted in the United States of America.

/s/ Paritz and Co. P.A.

 Paritz and Co. P.A.
 Hackensack, N.J.
 December 29, 2011

F-2
 ALMAH, INC.
 (A Development Stage Company)
 Balance Sheet

<TABLE>
 <CAPTION>

| | September 30, 2011 | September 30, 2010 |
|--|-----------------------|-----------------------|
| | ----- | ----- |
| <S> | <C> | <C> |
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and Cash Equivalents | \$ 17,925 | \$ -- |
| Prepaid Expense | 99 | |
| | ----- | ----- |
| TOTAL CURRENT ASSETS | \$ 18,024 | \$ -- |
| | ===== | ===== |
| LIABILITIES AND STOCKHOLDERS DEFICIENCY | | |
| Current Liabilities | | |
| Note payable - Related party | \$ 61 | \$ -- |
| Accrued expenses | 3,000 | -- |
| | ----- | ----- |
| TOTAL CURRENT LIABILITIES | 3,061 | |
| | ----- | ----- |
| SHAREHOLDERS' EQUITY | | |
| Common Stock - \$0.001 par value; 75,000,000 shares authorized; 4,000,000 shares issued and outstanding | 4,000 | -- |
| Additional paid-in-capital | 16,000 | -- |
| Deficit accumulated during development stage | (5,037) | -- |
| | ----- | ----- |
| TOTAL STOCKHOLDERS' EQUITY | 14,963 | -- |
| | ----- | ----- |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 18,024 | \$ -- |
| | ===== | ===== |

</TABLE>

See accompanying notes to financial statements

F-3
 ALMAH, INC.
 (A Development Stage Company)
 Statement of Operations

<TABLE>
 <CAPTION>

Cumulative From
 September 16, 2009

| | Year Ended September 30, 2011 | Year Ended September 30, 2010 | (Inception) to September 30, 2011 |
|--|-------------------------------------|-------------------------------------|---|
| <S> | <C> | <C> | <C> |
| REVENUES | \$ -- | \$ -- | \$ -- |
| COST OF SALES | -- | -- | -- |
| Gross Margin | -- | -- | -- |
| OPERATING EXPENSES | | | |
| General & administrative expenses | 5,037 | -- | 5,037 |
| TOTAL OPERATING EXPENSES | 5,037 | 5,037 | |
| OTHER INCOME | -- | -- | -- |
| (LOSS) BEFORE INCOME TAX EXPENSE | (5,037) | -- | (5,037) |
| Income tax expense | -- | -- | -- |
| Net (loss) | \$ (5,037) | \$ -- | \$ (5,037) |
| Basic and diluted net loss per share | \$ (0.00) | \$ -- | |
| WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING | 1,073,973 | -- | |

See accompanying notes to financial statements

F-4
ALMAH, INC.
(A Development Stage Company)
Statements of Stockholder's Equity

<TABLE>
<CAPTION>

| | Common Stock | | Additional Paid-in Capital | Deficit Accumulated During Development Stage | Total Stockholders' Equity |
|---|--------------|----------|----------------------------------|--|----------------------------------|
| <S> | Shares | Amount | | | |
| | <C> | <C> | <C> | <C> | <C> |
| STOCKHOLDER'S DEFICIENCY BALANCE AT SEPTEMBER 16, 2009 | -- | \$ -- | \$ -- | \$ -- | \$ -- |
| BALANCE AT SEPTEMBER 30, 2009 | -- | -- | -- | -- | -- |
| BALANCE AT SEPTEMBER 30, 2010 | -- | -- | -- | -- | -- |
| Issuance of Common Stock on July 11, 2011 | 4,000,000 | 4,000 | 16,000 | -- | 20,000 |
| Net Loss | -- | -- | -- | (5,037) | (5,037) |
| BALANCE AT SEPTEMBER 30, 2011 | 4,000,000 | \$ 4,000 | \$ 16,000 | \$ (5,037) | \$ 14,963 |

See accompanying notes to financial statements

F-5
ALMAH, INC.
(A Development Stage Company)
Statements of Cash Flows

<TABLE>
<CAPTION>

| | Year Ended September 30, 2011 | Year Ended September 30, 2010 | Cumulative From September 16, 2009 (Inception) to September 30, 2011 |
|---|-------------------------------------|-------------------------------------|--|
| <S> | <C> | <C> | <C> |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Net (Loss) | (5,037) | -- | (5,037) |
| Adjustments to reconcile net loss to net cash used in operating activities | | | |
| Changes in operating assets and liabilities | -- | -- | -- |
| Prepaid Expenses | (99) | -- | (99) |
| Accrued expenses | 3,000 | -- | 3,000 |
| NET CASH USED IN OPERATING ACTIVITIES | (2,136) | -- | (2,136) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |

| | | | |
|--|--------|-------|--------|
| Note payable - related party | 61 | -- | 61 |
| Proceeds from sale of common stock | 20,000 | -- | 20,000 |
| | ----- | ----- | ----- |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | 20,061 | -- | 20,061 |
| | ----- | ----- | ----- |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 17,925 | -- | 17,925 |
| | ----- | ----- | ----- |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | -- | -- | -- |
| | ----- | ----- | ----- |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | 17,925 | -- | 17,925 |
| | ===== | ===== | ===== |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION: | | | |
| Cash paid during the year for: | | | |
| Interest | \$ -- | \$ -- | \$ -- |
| | ----- | ----- | ----- |
| Income Taxes | \$ -- | \$ -- | \$ -- |
| | ----- | ----- | ----- |

</TABLE>

See accompanying notes to financial statements

F-6

1. OVERVIEW AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND BUSINESS

Almah, Inc. ("the Company") was incorporated under the laws of the State of Nevada on September 16, 2009. The Company is in the development stage and it intends distribute automobile spare parts online.

The Company has not generated any revenue to date and consequently its operations are subject to all risks inherent in the establishment of a new business enterprise. For the period from inception, September 16, 2009 through September 30, 2011 the Company has accumulated losses of \$5,037.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

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 period. Actual results could differ from those estimates.

Due to the limited level of operations, the Company has not had to make material assumptions or estimates other than the assumption that the Company is a going concern.

CASH AND CASH EQUIVALENTS

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

FAIR VALUE OF FINANCIAL INSTRUMENTS

ASC 825, "Disclosures about Fair Value of Financial Instruments", requires disclosure of fair value information about financial instruments. ASC 820, "Fair Value Measurements" defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of September 30, 2011.

The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values. These financial instruments include accounts payable, advances payable, accrued liabilities and notes payable. Fair values were assumed to approximate carrying values for these financial instruments since they are short term in nature and their carrying amounts approximate fair value, or they are receivable or payable on demand.

FOREIGN CURRENCY TRANSLATION

The financial statements are presented in United States dollars. In accordance with current accounting standards, foreign denominated monetary assets and liabilities are translated into their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Equity accounts are translated at historical amounts. Revenue and expenses are translated at average rates of exchange during the year. Gains or losses resulting from foreign currency transactions are included in results of operations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIC AND DILUTED LOSS PER SHARE

The Company computes earnings (loss) per share in accordance with ASC 260-10-45 "Earnings per Share", (formerly SFAS 128) which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic earnings (loss) per share is computed by dividing net earnings (loss) available to common stockholders by the weighted average number of outstanding common shares during the period. Diluted earnings (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive earnings (loss) per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments, and therefore, basic and diluted earnings (loss) per share are equal.

INCOME TAXES

Deferred income taxes are determined using the liability method under which deferred tax assets and liabilities are based upon temporary differences between the carrying amounts of assets and liabilities for financial and tax reporting purposes and the effect of net operating loss carry-forwards. Deferred tax assets are evaluated to determine if it is more likely than not that they will be realized. Valuation allowances have been established to reduce the carrying value of deferred tax assets in recognition of significant uncertainties regarding their ultimate realization.

RECENT ACCOUNTING PRONOUNCEMENTS

The Company does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

3. CAPITAL STOCK

The total number of common shares authorized that may be issued by the Company is 75,000,000 shares with a par value of \$0.001 per share.

During the period ended September 30, 2011, the Company issued 4,000,000 shares of common stock to the Company's sole director and officer for total cash proceeds of \$20,000.

At September 30, 2011, there were no outstanding stock options or warrants.

4. NOTE PAYABLE - RELATED PARTY

On January 6, 2011, a Director and President, Joey Power loaned the Company \$61. The loan is non-interest bearing, unsecured and due upon demand.

5. INCOME TAXES

As of September 30, 2011 the Company had net operating loss carry forwards of approximately \$ 5,037 that may be available to reduce future years' taxable income through 2027. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The components of the deferred tax asset, the statutory tax rate, the effective tax rate and the elected amount of the valuation allowance are indicated below:

| | From September 16, 2009 (Inception) to September 30, 2011 ----- |
|------------------------|--|
| Net Operating Loss | 5,037 |
| Statutory Tax Rate | 34% |
| Deferred Tax Asset | 1,713 |
| Valuation Allowance | (1,713) ----- |
| Net Deferred Tax Asset | \$ -- ===== |

6. GOING CONCERN

The Company's financial statements are prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. However, the Company has not generated any revenue to date, has losses and an accumulated deficit. The Company does not currently have any revenue generating operations. These conditions raise substantial doubt about the ability of the Company to continue as a going concern.

In view of these matters, continuation as a going concern is dependent upon continued operations of the Company, which in turn is dependent upon the Company's ability to, meet its financial requirements, raise additional capital, and the success of its future operations. The financial statements do

not include any adjustments to the amount and classification of assets and liabilities that may be necessary should the Company not continue as a going concern.

Management plans to fund operations of the Company through the proceeds of this offering or private placements of restricted securities or the issuance of stock in lieu of cash for payment of services until such a time as profitable operations are achieved. There are no written agreements in place for such funding or issuance of securities and there can be no assurance that such will be available in the future. Management believes that this plan provides an opportunity for the Company to continue as a going concern.

7. RELATED PARTY TRANSACTIONS

The Company neither owns nor leases any real or personal property. Mr. Joey Power, sole officer and director of the Company, will provide the Company with use of office space and services free of charge. The Company's sole officer and director is involved in other business activities and may in the future, become involved in other business opportunities as they become available.

Mr. Power, sole officer and director of the Company, will not be paid for any underwriting services that he performs on behalf of the Company with respect to the Company's offering. He will also not receive any interest on any funds that he advances to the Company for offering expenses prior to the offering being closed which will be repaid from the proceeds of the offering.

8. SUBSEQUENT EVENTS

The Company has evaluated events subsequent to September 30, 2011 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.

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DEALER PROSPECTUS DELIVERY OBLIGATION

"UNTIL _____ (90 DAYS AFTER THE EFFECTIVE DATE OF THIS PROSPECTUS), ALL DEALERS THAT EFFECT TRANSACTIONS IN THESE SECURITIES, WHETHER OR NOT PARTICIPATING IN THIS OFFERING, MAY BE REQUIRED TO DELIVER A PROSPECTUS. THIS IS IN ADDITION TO THE DEALERS' OBLIGATION TO DELIVER A PROSPECTUS WHEN ACTING AS UNDERWRITERS AND WITH RESPECT TO THEIR UNSOLD ALLOTMENTS OR SUBSCRIPTIONS."

PART II - INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION

Expenses incurred or expected relating to this Prospectus and distribution are as follows:

| | |
|-----------------------------|-------------|
| SEC Fee | \$ 4.59 |
| Legal and Professional Fees | \$ 4,000.00 |
| Accounting and auditing | \$ 6,000.00 |
| EDGAR Fees | \$ 1,500.00 |
| Transfer Agent fees | \$ 1,000.00 |
| Initial Website work | \$ 2,000.00 |
| Misc and Bank Charges | \$ 495.41 |
| | ----- |
| TOTAL | \$ 15,000 |
| | ===== |

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Pursuant to the Articles of Incorporation of the Company, we may indemnify an officer or director who is made a party to any proceeding, including a lawsuit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. In certain cases, we may advance expenses incurred in defending any such proceeding. To the extent that the officer or director is successful on the merits in any such proceeding as to which he is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Nevada.

As to indemnification for liabilities arising under the Securities Act of 1933, as amended, for directors, officers or controlling persons, we have been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy and is, therefore, unenforceable.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES

Set forth below is information regarding the issuance and sales of securities without registration since inception. No such sales involved the use of an underwriter; no advertising or public solicitation was involved; the securities bear a restrictive legend; and no commissions were paid in connection with the sale of any securities.

On July 11, 2011 the Company issued a total of 4,000,000 shares of common stock to Mr. Power for cash at \$0.005 per share for a total of \$20,000.

These securities were issued in reliance upon an exemption provided by Regulation S promulgated under the Securities Act of 1933. The certificate for these securities were issued to a non-US resident and bear a restrictive legend.

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ITEM 16. EXHIBITS

The following exhibits are included with this registration statement:

| Exhibit Number ----- | Description ----- |
|----------------------------|--|
| 3.1 | Articles of Incorporation |
| 3.2 | Bylaws |
| 5 | Opinion of Synergy Law Group, LLC |
| 10.1 | Form of Subscription Agreement |
| 10.2 | Supply Agreement dated June 8, 2011 between the Company and Valeo Service Export |
| 23.1 | Consent of Paritz & Company, P.A. for use of its report |
| 23.3 | Consent of Synergy Law Group, LLC (See Exhibit 5) |

ITEM 17. UNDERTAKINGS

(A) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) (ss.230.424(b) of this chapter) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

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

(B) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, we will, unless in the opinion of our counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction

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the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

(C) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. PROVIDED, HOWEVER, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in

any such document immediately prior to such date of first use.

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SIGNATURES

In accordance with the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Dublin, Ireland on January 4, 2012.

Almah, Inc., Registrant

By: /s/ Joey Power

Joey Power, President, Secretary,
Treasurer, Chief Executive Officer,
Chief Financial Officer and Principal
Accounting Officer and Sole Director

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

| | | |
|---------------------------------------|---|----------------------------------|
| /s/ Joey Power ----- Joey Power | Chief Executive Officer ----- Title | January 4, 2012 ----- Date |
|---------------------------------------|---|----------------------------------|

| | | |
|---------------------------------------|---|----------------------------------|
| /s/ Joey Power ----- Joey Power | Chief Financial Officer ----- Title | January 4, 2012 ----- Date |
|---------------------------------------|---|----------------------------------|

| | | |
|---------------------------------------|--|----------------------------------|
| /s/ Joey Power ----- Joey Power | Principal Accounting Officer ----- Title | January 4, 2012 ----- Date |
|---------------------------------------|--|----------------------------------|

ROSS MILLER
 Secretary of State
 206 North Carson Street
 Carson City, Nevada 89701-4298
 (775) 684-5708
 Website: secretaryofstate.biz

Document Number
 20090685184-13
 Filing Date and Time
 09/16/2009 7:41 AM
 Entity Number
 E0502802009-6

ARTICLES OF INCORPORATION
 (PURSUANT TO NRS 78)

Filed in the office of
 /s/ Ross Miller
 Ross Miller
 Secretary of State
 State of Nevada

ABOVE SPACE IS FOR OFFICE USE ONLY

<TABLE>
 <CAPTION>
 <S>

| | | | | |
|--|---|---------------------|-------------------------------------|---|
| 1. Name of Corporation: | Almah Inc. | | | |
| 2. Resident Agent Name & Street Address: | Val-U-Corp Services, Inc. 1802 North Carson Street, Suite 108 Carson City, NV 89701 | | | |
| 3. Shares: (number of shares corporation authorized to issue) | Number of shares with par value: 75,000,000 | Par value: \$0.001 | Number of shares without par value: | |
| 4. Names & Addresses, of Board of Directors/Trustees: | Daniel A. Kramer Name 1802 North Carson Street, Suite 108 Street Address | Carson City City | Nevada State | 89701 Zip Code |
| 5. Purpose: (optional- see instructions) | The purpose of this Corporation shall be: Any legal purpose | | | |
| 6. Names, Address and Signature of Incorporator. (attach additional page if there is more than 1 incorporator). | Daniel A. Kramer Name 1802 North Carson Street, Suite 108 Address | Carson City City | NV State | 89701 Zip Code |
| 7. Certificate of Acceptance of Appointment of Resident Agent: | I hereby accept appointment as Resident Agent for the above named corporation. /s/ Daniel A. Kramer Authorized Signature of R. A. or On Behalf of R. A. Company | | | /s/ Daniel A. Kramer Signature Sept. 16, 2009 Date |

</TABLE>

ARTICLES OF INCORPORATION
 OF
 Almah Inc.

FIRST. The name of the corporation is Almah Inc.

SECOND. The registered office of the corporation in the State of Nevada is located at 1802 N. Carson Street, Suite 108, Carson City, Nevada 89701. The corporation may maintain an office, or offices, in such other place within or without the State of Nevada as may be from time to time designated by the Board of Directors or by the By-Laws of the corporation. The corporation may conduct all corporation business of every kind and nature outside the State of Nevada as well as within the State of Nevada.

THIRD. The objects for which this corporation is formed are to engage in any lawful activity, including, but not limited to the following:

- a) Shall have such rights, privileges and powers as may be conferred upon corporations by any existing law.
- b) May at any time exercise such rights, privileges and powers, when not inconsistent with the purposes and objects for which this corporation is organized.
- c) Shall have power to have succession by its corporate name for the

- period limited in its certificate or articles of incorporation, and when no period is limited, perpetually, or until dissolved and its affairs wound up according to law.
- d) Shall have power to sue and be sued in any court of law or equity. e) Shall have power to make contracts.
 - f) Shall have power to hold, purchase and convey real estate and personal estate and to mortgage or lease any such real and personal estate with its franchises. The power to hold real and personal estate shall include the power to take the same by devise or bequest in the State of Nevada, or in any other state, territory or country.
 - g) Shall have power to appoint such officers and agents as the affairs of the corporation shall require, and to allow them suitable compensation.
 - h) Shall have the power to make By-Laws not inconsistent with the constitution or laws of the United States, or of the State of Nevada, for the management, regulation and government of its affairs and property, the transfer of its stock, the transaction of its business, and the calling and holding of meetings of its stockholders.
 - i) Shall have power to wind up and dissolve itself, or be wound up or dissolved.
 - j) Shall have power to adopt and use a common seal or stamp, and alter the same at pleasure. The use of a seal or stamp by the corporation on any corporate documents is not necessary. The corporation may use a seal or stamp, if it desires, but such use or nonuse shall not in any way affect the legality of the document.
 - k) Shall have the power to borrow money and contract debts when necessary for the transaction of its business, or for the exercise of its corporate rights, privileges or franchises, or for any other lawful purpose of its incorporation; to issue bonds, promissory notes, bills

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of exchange, debentures, and other obligations and evidences of indebtedness, payable at a specified time or times, or payable upon the happening of a specified event or events, whether secured by mortgage, pledge or otherwise, or unsecured, for money borrowed, or in payment for property purchased, or acquired, or for any other lawful object.

- l) Shall have power to guarantee, purchase, hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by, any other corporation or corporations of the State of Nevada, or any other state or government, and, while owners of such stock, bonds, securities or evidences of indebtedness, to exercise all rights, powers and privileges of ownership, including the right to vote, if any.
- m) Shall have the power to purchase, hold, sell and transfer shares of its own capital stock, and use therefore its capital, capital surplus, surplus, or other property to fund.
- n) Shall have power to conduct business, have one or more offices, and conduct any legal activity in the State of Nevada, and in any of the several states, territories, possessions and dependencies of the United States, District of Columbia, and any foreign countries.
- o) Shall have power to do all and everything necessary and proper for the accomplishment of the objects enumerated in its certificate or articles of incorporation, or any amendment thereof, or necessary or incidental to the protection and benefit of the corporation, and, in general, to carry on any lawful business necessary or incidental to the attainment of the objects of the corporation, whether or not such business is similar in nature to the objects set forth in the certificate or articles of incorporation of the corporation, or any amendments thereof.
- p) Shall have power to make donations for the public welfare or for charitable, scientific or educational purposes. q) Shall have power to enter into partnerships, general or limited, or joint ventures, in connection with any lawful activities, as may be allowed by law.

FOURTH. The total number of voting common stock authorized that may be issued by the corporation is SEVENTY FIVE MILLION (75,000,000) shares of common stock with a par value of one tenth of one cent (\$.001) per share and no other class of stock shall be authorized. Said shares may be issued by the corporation from time to time for such considerations as may be fixed by the Board of Directors.

FIFTH. The governing board of the corporation shall be known as directors, and the number of directors may from time to time be increased or decreased in such manner as shall be provided by the By-Laws of this corporation, providing that the number of directors shall not be reduced to fewer than one (1).

The first Board of Directors shall be one (1) in number and the name and post office address of the Director shall be listed as follows:

Daniel A. Kramer
1802 N. Carson St., Ste. 108, Carson City, NV 89701

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SIXTH. The capital stock, after the amount of the subscription price, or par value, has been paid in, shall not be subject to assessment to pay the debts of the corporation.

SEVENTH. The name and post office address of the Incorporator signing the Articles of Incorporation is as follows:

Daniel A. Kramer
1802 N. Carson St., Ste. 108, Carson City, NV 89701

EIGHTH. The Resident Agent for this corporation shall be VAL-U-CORP SERVICES, INC. The address of the Resident Agent, and, the registered or statutory address of this corporation in the State of Nevada shall be: 1802 N. Carson St., Ste. 108, Carson City, NV 89701.

NINTH. The corporation is to have a perpetual existence.

TENTH. In furtherance and not in limitation of the powers conferred by the statute, the Board of Directors is expressly authorized:

- a) Subject to the By-Laws, if any, adopted by the Stockholders, to make, alter or amend the By-Laws of the corporation.
- b) To fix the amount to be reserved as working capital over and above its capital stock paid in; to authorize and cause to be executed, mortgages and liens upon the real and personal property of this corporation.
- c) By resolution passed by a majority of the whole Board, to designate one (1) or more committees, each committee to consist of one or more Directors of the corporation, which, to the extent provided in the resolution, or in the By-Laws of the corporation, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation. Such committee, or committees, shall have such name, or names as may be stated in the By-Laws of the corporation, or as may be determined from time to time by resolution adopted by the Board of Directors.
- d) When and as authorized by the affirmative vote of the Stockholders holding stock entitling them to exercise at least a majority of the voting power given at a Stockholders meeting called for that purpose, or when authorized by the written consent of the holders of at least a majority of the voting stock issued and outstanding, the Board of Directors shall have power and authority at any meeting to sell, lease or exchange all of the property and assets of the corporation, including its good will and its corporate franchises, upon such terms and conditions as its Board of Directors deems expedient and for the best interests of the corporation.

ELEVENTH. No shareholder shall be entitled as a matter of right to subscribe for or receive additional shares of any class of stock of the corporation, whether now or hereafter authorized, or any bonds, debentures or securities convertible into stock, but such additional shares of stock or other securities convertible into stock may be issued or disposed of by the Board of Directors to such persons and on such terms as in its discretion it shall deem advisable.

TWELFTH. No director or officer of the corporation shall be personally liable to the corporation or any of its stockholders for damages for breach of fiduciary duty as a Director or Officer involving any act or omission of any such Director

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or Officer; provided, however, that the foregoing provision shall not eliminate or limit the liability of a Director or Officer (i) for acts or omissions which involve intentional misconduct, fraud or a knowing violation of law; or (ii) the payment of dividends in violation of Section 78.300 of the Nevada Revised Statutes. Any repeal or modification of this Article by the Stockholders of this corporation shall be prospective only, and shall not adversely affect any limitation on the personal liability of a Director or Officer of the corporation for acts or omissions prior to such repeal or modification.

THIRTEENTH. The corporation reserves the right to amend, alter, change or repeal any provision contained in the Articles of Incorporation, in the manner now or hereafter prescribed by statute, or by the Articles of Incorporation, and all rights conferred upon the Stockholders herein are granted subject to this reservation.

I, the undersigned, being the Incorporator hereinbefore named for the purpose of

forming a corporation pursuant to the General Corporation Laws of the State of Nevada, do make and file these Articles of Incorporation, hereby declaring and certifying the facts herein stated are true, and accordingly have hereunto set my hand this September 16, 2009.

/s/ Daniel Kramer

Daniel Kramer
Incorporator

BYLAWS
OF
ALMAH INC.

ARTICLE 1.
OFFICERS

1.1 BUSINESS OFFICE

The principal business office ("principal office") of the corporation shall be located at any place either within or without the state of Nevada as designated in the corporation's most current Annual Report filed with the Nevada Secretary of State. The corporation may have such other offices, either within or without the State of Nevada, as the Board of Directors may designate or as the business of the corporation may require from time to time. The corporation shall maintain at its principal office a copy of certain records, as specified in Section 2.14 of Article 2.

1.2 REGISTERED OFFICE

The registered office of the corporation shall be located within Nevada and may be, but need not be, identical with the principal office, provided the principal office is located within Nevada. The address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE 2.
SHAREHOLDERS

2.1 ANNUAL SHARHOLDER MEETING

The annual meeting of the shareholders shall be held on the 25th of October, each year, beginning with 2011, at the hour of 9 o'clock a.m., or at such other time on such other day within such month as shall be fixed by the Board of Directors, for the purpose of electing directors and for the transaction of such other business as may come before the meeting. If the day fixed for the annual meeting shall be a legal holiday in the State of Nevada, such meeting shall be held on the next succeeding business day.

If the election of directors shall not be held on the day designated herein for any annual meeting of the shareholders, or at nay subsequent continuation after adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as convenient.

2.2 SPECIAL SHAREHOLDER MEETINGS

Special meetings of the shareholders, for any purpose or purposes described in the notice of meeting, may be called by the president, or by the Board of Directors, and shall be called by the president at the request of the holders of not less than one-tenth of all outstanding shares of the corporation entitled to vote on any issue at the meeting.

2.3 PLACE OF SHAREHOLDER MEETINGS

The Board of Directors may designate any place, either within or without the State of Nevada, as the place for any annual or any special meeting of the shareholders, unless by written consent, which may be in the form of waivers of notice or otherwise, all shareholders entitled to vote at the meeting designate a different place, either within or without the State of Nevada, as the place for the holding of such meeting. If no designation is made by either the Board of Directors or unanimous action of the voting shareholders, the place of meeting shall be the principal office of the corporation in the State of Nevada.

2.4 NOTICE OF SHAREHOLDER MEETINGS

- (a) Required Notice Written notice stating the place, day and hour of any annual or special shareholder meeting shall be delivered not less than 10 nor more than 60 days before the date of the meeting, either personally or by mail, by or at the direction of the president, the Board of Directors, or other persons calling the meeting, to each shareholder of record entitled to vote at such meeting and to any other shareholder entitled by the laws of the State of Nevada governing corporations (the "Act") or the

Articles of Incorporation to receive notice of the meeting. Notice shall be deemed to be effective at the earlier of: (1) When deposited in the United States mail, addressed to the shareholder at his address as it appears on the stock transfer books of the corporation, with postage thereon prepaid; (2) on the date shown on the return receipt if sent by registered or

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certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee; (3) when received; or (4) 5 days after deposit in the United States mail, if mailed postpaid and correctly addressed to an address, provided in writing by the shareholder, which is different from that shown in the corporation's current record of shareholders.

- (b) Adjourned Meeting If any shareholder meeting is adjourned to a different date, time, or place, notice need not be given of the new date, time, and place if the new date, time, and place is announced at the meeting before adjournment. But if a new record date for the adjourned meeting is, or must be fixed (see Section 2.5 of this Article 2) then notice must be given pursuant to the requirements of paragraph (a) of this Section 2.4, to those persons who are shareholders as of the new record date.
- (c) Waiver of Notice A shareholder may waive notice of the meeting (or any notice required by the Act, Articles of Incorporation, or Bylaws), by a writing signed by the shareholder entitled to the notice, which is delivered to the corporation (either before or after the date and time stated in the notice) for inclusion in the minutes of filing with the corporate records.

A shareholder's attendance at a meeting:

- (1) Waives objection to lack of notice or defective notice of the meeting unless the shareholder, at the beginning of the meeting, objects to holding the meeting or transacting business at the meeting; and
- (2) Waives objection to consideration of a particular matter at the meeting that is not within the purpose or purposes described in the meeting notice, unless the shareholder objects to consideration of the matter when it is presented.

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- (d) Contents of Notice The notice of each special shareholder meeting shall include a description of the purpose or purposes for which the meeting is called. Except as provided in this Section 2.4(d), or as provided in the corporation's articles, or otherwise in the Act, the notice of an annual shareholder meeting need not include a description of the purpose or purposes for which the meeting is called.

If a purpose of any shareholder meeting is to consider either: (1) a proposed amendment to the Articles of Incorporation (including any restated articles requiring shareholder approval); (2) a plan of merger or share exchange; (3) the sale, lease, exchange or other disposition of all, or substantially all of the corporation's property; (4) the dissolution of the corporation; or (5) the removal of a director, the notice must so state and be accompanied by, respectively, a copy or summary of the: (a) articles of amendment; (b) plan of merger or share exchange; and (c) transaction for disposition of all, or substantially all, of the corporation's property. If the proposed corporate action creates dissenters' rights, as provided in the Act, the dissenters' rights, and must be accompanied by a copy of relevant provisions of the Act. If the corporation issues, or authorizes the issuance of shares for promissory notes or for promises to render services in the future, the corporation shall report in writing to all the shareholders the number of shares authorized or issued, and the consideration received with or before the notice of the next shareholder meeting. Likewise, if the corporation indemnifies or advances expenses to an officer or director, this shall be reported to all the shareholders with or before notice of the next shareholder meeting.

2.5 FIXING OF RECORD DATE

For the purpose of determining shareholders of any voting group entitled to notice of or to vote at any meeting of shareholders, or shareholders entitled to receive payment of any distribution or dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors may fix in advance a date as the record date. Such record date shall

not be more than 70 days prior to the date on which the particular action requiring such determination of shareholders entitled to notice of, or to vote at a meeting of shareholders, or shareholders entitled to receive a share dividend or distribution. The record date for determination of such shareholders shall be at the close of business on:

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- (a) With respect to an annual shareholder meeting or any special shareholder meeting called by the Board of Directors or any person specifically authorized by the Board of Directors or these Bylaws to call a meeting, the day before the first notice is given to shareholders;
- (b) With respect to a special shareholder meeting demanded by the shareholders, the date the first shareholder signs the demand;
- (c) With respect to the payment of a share dividend, the date Board of Directors authorizes the share dividend;
- (d) With respect to actions taken in writing without a meeting (pursuant to Article 2, Section 2.12, the first date any shareholder signs a consent; and
- (e) With respect to a distribution to shareholders, (other than one involving a repurchase or reacquisition of shares), the date the Board of Directors authorizes the distribution.

When a determination of shareholders entitled to vote at any meeting of shareholders has been made, as provided in this section, such determination shall apply to any adjournment thereof unless the Board of Directors fixes a new record date, which it must do if the meeting is adjourned to a date more than 120 days after the date fixed for the original meeting.

If no record date has been fixed, the record date shall be the date the written notice of the meeting is given to shareholders.

2.6 SHAREHOLDER LIST

The officer or agent having charge of the stock transfer books for shares of the corporation shall, at least ten (10) days before each meeting of shareholders, make a complete record of the shareholders entitled to vote at each meeting of shareholders, arranged in alphabetical order, with the address of and the number of shares held by each. The list must be arranged by class or series of shares. The shareholder list must be available for inspection by any shareholder, beginning two business days after notice of the meeting is given for which the list was prepared and continuing through the meeting. The list shall be available at the corporation's principal office or at a place in the

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city where the meeting is to be held, as set forth in the notice of meeting. A shareholder, his agent, or attorney is entitled, on written demand, to inspect and, subject to the requirements of Section 2.14 of this Article 2, to copy the list during regular business hours and at his expense, during the period it is available for inspection. The corporation shall maintain the shareholder list in written form or in another form capable of conversion into written form within a reasonable time.

2.7 SHAREHOLDER QUORUM AND VOTING REQUIREMENTS

A majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. If less than a majority of the outstanding shares are represented at a meeting, a majority of the shares so represented may adjourn the meeting from time to time without further notice. At such adjourned meeting at which a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified. The shareholders present at a duly organized meeting may continue to transact business until adjournment, notwithstanding the withdrawal of enough shareholders to leave less than a quorum.

Once a share is represented for any purpose at a meeting, it is deemed present for quorum purposes for the remainder of the meeting and for any adjournment of that meeting, unless a new record date is or must be set for that adjourned meeting.

If a quorum exists, a majority vote of those shares present and voting at a duly organized meeting shall suffice to defeat or enact any proposal unless the Statutes of the State of Nevada, the Articles of Incorporation or these Bylaws require a greater-than-majority vote, in which event the higher vote shall be required for the action to constitute the action of the corporation.

2.8 INCREASING EITHER QUORUM OR VOTING REQUIREMENTS

For purposes of this Section 2.8, a "supermajority" quorum is a requirement that more than a majority of the votes of the voting group be present to constitute a quorum; and a "supermajority" voting requirement is any requirement that requires the vote of more than a majority of the affirmative votes of a voting group at a meeting.

The Shareholders, but only if specifically authorized to do so by the Articles of Incorporation, may adopt, amend, or delete a Bylaw which fixes a "supermajority" quorum or "supermajority" voting requirement.

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The adoption or amendment of a Bylaw that adds, changes, or deletes a "supermajority" quorum or voting requirement for shareholders must meet the same quorum requirement and be adopted by the same vote required to take action under the quorum and voting requirement then in effect or proposed to be adopted, whichever is greater.

A Bylaw that fixes a supermajority quorum or voting requirement for shareholders may not be adopted, amended, or repealed by the Board of Directors.

2.9 PROXIES

At all meetings of shareholders, a shareholder may vote in person, or vote by written proxy executed in writing by the shareholder or executed by his duly authorized attorney-in-fact. Such proxy shall be filed with the secretary of the corporation or other person authorized to tabulate votes before or at the time of the meeting. No Proxy shall be valid after eleven (11) months from the date of its execution unless otherwise specifically provided in the proxy or coupled with an interest.

2.10 VOTING OF SHARES

Unless otherwise provided in the articles, each outstanding share entitled to vote shall be entitled to one vote upon each matter submitted to a vote at a meeting of shareholders.

Shares held by an administrator, executor, guardian or conservator may be voted by him, either in person or by proxy, without the transfer of such shares into his name. Shares standing in the name of a trustee may be voted by him, either in person or by proxy, but no trustee shall be entitled to vote shares held by him without transfer of such shares into his name.

Shares standing in the name of a receiver may be voted by such receiver, and shares held by or under the control of a receiver may be voted by such receiver without the transfer thereof into his name if authority to do so is contained in an appropriate order of the Court by which such receiver was appointed.

A shareholder whose shares are pledged shall be entitled to vote such shares until the shares are transferred into the name of the pledgee, and thereafter, the pledgee shall be entitled to vote the shares so transferred.

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Shares of its own stock belonging to the corporation or held by it in a fiduciary capacity shall not be voted, directly or indirectly, at any meeting, and shall not be counted in determining the total number of outstanding shares at any given time.

Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares

2.11 CORPORATION'S ACCEPTANCE OF VOTES

- (a) If the name signed on a vote, consent, waiver, or proxy appointment corresponds to the name of a shareholder, the corporation, if acting in good faith, is entitled to accept the vote, consent, waiver, or proxy appointment and give it effect as the act of the shareholder.
- (b) If the name signed on a vote, consent, waiver, or proxy appointment does not correspond to the name of its shareholder, the corporation, if acting in good faith, is nevertheless entitled to accept the vote, consent, waiver, or proxy appointment and give it effect as the act of the shareholder if:
- (1) the shareholder is an entity, as defined in the Act, and the name signed purports to be that of an officer or agent of the entity;
 - (2) the name signed purports to be that of an administrator, executor, guardian or conservator representing the shareholder and, if the corporation requests, evidence of fiduciary status acceptable to the corporation has been presented with respect to the vote, consent, waiver, or proxy appointment;
 - (3) the name signed purports to be that of a receiver or trustee in bankruptcy of the shareholder and, if the corporation requests, evidence of this status acceptable to the corporation has been presented with respect to the vote, consent, waiver or proxy appointment;
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- (4) the name signed purports to be that of a pledgee, beneficial owner, or attorney-in-fact of the shareholder and, if the corporation of the signatory's authority to sign for the shareholder has been presented with respect to the vote, consent, waiver, or proxy appointment; or
 - (5) the shares are held in the name of two or more persons as co-tenants or fiduciaries and the name signed purports to be the name of at least one of the co-owners and the person signing appears to be acting on behalf of all the co-owners.
- (c) The corporation is entitled to reject a vote, consent, waiver, or proxy appointment if the secretary or other officer or agent authorized to tabulate votes, acting in good faith, has reasonable basis for doubt about the validity of the signature on it or about the signatory's authority to sign for the shareholder.
- (d) The corporation and its officer or agent who accepts or rejects a vote, consent, waiver, or proxy appointment in good faith and in accordance with the standards of this Section 2.11 are not liable in damages to the shareholder for the consequences of the acceptance or rejection.
- (e) Corporation action based on the acceptance or rejection of a vote, consent, waiver, or proxy appointment under this section is valid unless a court of competent jurisdiction determines otherwise.

2.12 INFORMAL ACTION BY SHAREHOLDERS

Any action required or permitted to be taken at a meeting of the shareholders may be taken without a meeting if one or more written consents, setting forth the action so taken, shall be signed by shareholders holding a

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majority of the shares entitled to vote with respect to the subject matter thereof, unless a "supermajority" vote is required by these Bylaws, in which case a "supermajority" vote will be required. Such consent shall be delivered to the corporation secretary for inclusion in the minute book. A consent signed under this section has the effect of a vote at a meeting and may be described as such in any document.

2.13 VOTING FOR DIRECTORS

Unless otherwise provided in the Articles of Incorporation, directors are elected by a plurality of the votes cast by the shares entitled to vote in the election at a meeting at which a quorum is present.

2.14 SHAREHOLDERS' RIGHTS TO INSPECT CORPORATE RECORDS

Shareholders shall have the following rights regarding inspection of corporate records:

- (a) Minutes and Accounting Records - The corporation shall keep, as permanent records, minutes of all meetings of its shareholders and Board of Directors, a record of all actions taken by the shareholders or Board of Directors without a meeting, and a record of all actions taken by a committee of the Board of Directors in place of the Board of Directors on behalf of the corporation. The corporation shall maintain appropriate accounting records.
- (b) Absolute Inspection Rights of Records Required at Principal Office - If a shareholder gives the corporation written notice of his demand at least five business days before the date on which he wishes to inspect and copy, he, or his agent or attorney, has the right to inspect and copy, during regular business hours, any of the following records, all of which the corporation is required to keep at its principal office:

- (1) its Articles of Incorporation and all amendments to them currently in effect;
- (2) its Bylaws or restated Bylaws and all amendments to them currently in effect;

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- (3) resolutions adopted by its Board of Directors creating one or more classes or series of shares, and fixing their relative rights, preferences and limitations, if shares issued pursuant to those resolutions are outstanding;
 - (4) the minutes of all shareholders' meetings, and records of all action taken by shareholders without a meeting, for the past three years;
 - (5) all written communications to shareholders within the past three years, including the financial statements furnished for the past three years to the shareholders;
 - (6) a list of the names and business addresses of its current directors and officers; and
 - (7) its most recent annual report delivered to the Nevada Secretary of State.
- (c) Conditional Inspection Right - In addition, if a shareholder gives the corporation a written demand, made in good faith and for a proper purpose, at least five business days before the date on which he wishes to inspect and copy, describes with reasonable particularity his purpose and the records he desires to inspect, and the records are directly connected to his purpose, a shareholder of a corporation, or his duly authorized agent or attorney, is entitled to inspect and copy, during regular business hours at a reasonable location specified by the corporation, any of the following records of the corporation:

- (1) excerpts from minutes of any meeting of the Board of Directors; records of any action of a committee of the Board of Directors on behalf of the corporation; minutes of any meeting of the shareholders; and records of action taken by the shareholders or Board of Directors without a meeting, to the extent not subject to inspection under paragraph (a) of this Section 2.14;
- (2) accounting records of the corporation; and

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- (3) the record of shareholders (compiled no earlier than the date of the shareholder's demand).
- (d) Copy Costs - The right to copy records includes, if reasonable, the right to receive copies made by photographic, xerographic, or other means. The corporation may impose a reasonable charge, to be paid by the shareholder on terms set by the corporation, covering the costs of labor and material

incurred in making copies of any documents provided to the shareholder.

- (e) "Shareholder" Includes Beneficial Owner - For purposes of this Section 2.14, the term "shareholder" shall include a beneficial owner whose shares are held in a voting trust or by a nominee on his behalf.

2.15 FINANCIAL STATEMENTS SHALL BE FURNISHED TO THE SHAREHOLDERS

- (a) The corporation shall furnish its shareholders annual financial statements, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries, as appropriate, that include a balance sheet as of the end of the fiscal year, an income statement for that year, and a statement of changes in shareholders' equity for the year, unless that information appears elsewhere in the financial statements. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements for the shareholders must also be prepared on that basis.
- (b) If the annual financial statements are reported upon by a public accountant, his report must accompany them. If not, the statements must be accompanied by a statement of the president or the person responsible for the corporation's accounting records:
 - (1) stating his reasonable belief that the statements were prepared on the basis of generally accepted accounting principles and, if not, describing the basis of preparation; and
 - (2) describing any respects in which the statements were not prepared on a basis of accounting consistent with statements prepared for the preceding year.

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- (c) A corporation shall mail the annual financial statements to each shareholder within 120 days after the close of each fiscal year.

Thereafter, on written request from a shareholder who was not mailed the statements, the corporation shall mail him the latest financial statements.

2.16 DISSENTERS' RIGHTS

Each shareholder shall have the right to dissent from and obtain payment for his shares when so authorized by the Act, Articles of Incorporation, the Bylaws, or a resolution of the Board of Directors.

2.17 ORDER OF BUSINESS

The following order of business shall be observed at all meetings of the shareholders, as applicable and so far as practicable:

- (a) Calling the roll of officers and directors present and determining shareholder quorum requirements;
- (b) Reading, correcting and approving of minutes of previous meeting;
- (c) Reports of officers;
- (d) Reports of Committees;
- (e) Election of Directors;
- (f) Unfinished business;
- (g) New business; and
- (h) Adjournment.

ARTICLE 3. BOARD OF DIRECTORS

3.1 GENERAL POWERS

Unless the Articles of Incorporation have dispensed with or limited the authority of the Board of Directors by describing who will perform some or all

of the duties of a Board of Directors, all corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation shall be managed under the direction of the Board of Directors.

3.2 NUMBER, TENURE AND QUALIFICATIONS OF DIRECTORS

Unless otherwise provided in the Articles of Incorporation, the authorized number of directors shall be not less than 1 (minimum number) nor more than 9 (maximum number). The initial number of directors was established in the original Articles of Incorporation. The number of directors shall always be within the limits specified above, and as determined by resolution adopted by the Board of Directors. After any shares of this corporation are issued, neither the maximum nor minimum number of directors can be changed, nor can a fixed number be substituted for the maximum and minimum numbers, except by a duly adopted amendment to the Articles of Incorporation duly approved by a majority of the outstanding shares entitled to vote. Each director shall hold office until the next annual meeting of shareholders or until his successor shall have been elected and qualified, or until there is a decrease in the number of directors. Unless required by the Articles of Incorporation, directors do not need to be residents of Nevada or shareholders of the corporation.

3.3 REGULAR MEETINGS OF THE BOARD OF DIRECTORS

A regular meeting of the Board of Directors shall be held without other notice than this Bylaw immediately after, and at the same place as, the annual meeting of shareholders. The Board of Directors may provide, by resolution, the time and place for the holding of additional regular meetings without other notice than such resolution. (If permitted by Section 3.7, any regular meeting may be held by telephone).

3.4 SPECIAL MEETING OF THE BOARD OF DIRECTORS

Special meetings of the Board of Directors may be called by or at the request of the president or any one director. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of Nevada, as the place for holding any special meeting of the Board of Directors or, if for holding any special meeting of the Board of Directors or, if permitted by Section 3.7, any special meeting may be held by telephone.

3.5 NOTICE OF, AND WAIVER OF NOTICE OF, SPECIAL MEETINGS OF THE BOARD OF DIRECTORS

Unless the Articles of Incorporation provide for a longer or shorter period, notice of any special meeting of the Board of Directors shall be given at least two days prior thereto, either orally or in writing. If mailed, notice of any director meeting shall be deemed to be effective at the earlier of: (1) when received; (2) five days after deposited in the United States mail, addressed to the director's business office, with postage thereon prepaid; or (3) the date shown on the return receipt, if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the director. Notice may also be given by facsimile and, in such event, notice shall be deemed effective upon transmittal thereof to a facsimile number of a compatible facsimile machine at the director's business office. Any director may waive notice of any meeting. Except as otherwise provided herein, the waiver must be in writing, signed by the director entitled to the notice, and filed with the minutes or corporate records. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business and at the beginning of the meeting, or promptly upon his arrival, objects to holding the meeting or transacting business at the meeting, and does not thereafter vote for or assent to action taken at the meeting. Unless required by the Articles of Incorporation or the Act, neither the business to be transacted at, nor the purpose of, any special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

3.6 DIRECTOR QUORUM

A majority of the number of directors fixed, pursuant to Section 3.2 of this Article 3, shall constitute a quorum for the transaction of business at any

meeting of the Board of Directors, unless the Articles of Incorporation or the Act require a greater number for a quorum.

Any amendment to this quorum requirement is subject to the provisions of Section 3.8 of this Article 3.

Once a quorum has been established at a duly organized meeting, the Board of Directors may continue to transact corporate business until adjournment, notwithstanding the withdrawal of enough directors to leave less than a quorum.

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3.7 ACTIONS BY DIRECTORS

The act of the majority of the directors present at a meeting at which a quorum is present when the vote is taken shall be the act of the Board of Directors, unless the Articles of Incorporation or the Act require a greater percentage. Any amendment which changes the number of directors needed to take action is subject to the provisions of Section 3.8 of this Article 3.

Unless the Articles of Incorporation provide otherwise, any or all directors may participate in a regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear each other during the meeting. Minutes of any such meeting shall be prepared and entered into the records of the corporation. A director participating in a meeting by this means is deemed to be present in person at the meeting.

A director who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken is deemed to have assented to the action taken unless: (1) he objects at the beginning of the meeting, or promptly upon his arrival, to holding it or transacting business at the meeting; or (2) his dissent or abstention from the action taken is entered in the minutes of the meeting; or (3) he delivers written notice of his dissent or abstention to the presiding officer of the meeting before its adjournment or to the corporation within 24 hours after adjournment of the meeting. The right of dissent or abstention is not available to a director who votes in favor of the action taken.

3.8 ESTABLISHING A "SUPERMAJORITY" QUORUM OR VOTING REQUIREMENT FOR THE BOARD OF DIRECTORS

For purposes of this Section 3.8, a "supermajority" quorum is a requirement that more than a majority of the directors in office constitute a quorum; and a "supermajority" voting requirement is one which requires the vote of more than a majority of those directors present at a meeting at which a quorum is present to be the act of the directors.

A Bylaw that fixes a supermajority quorum or supermajority voting requirement may be amended or repealed:

- (1) if originally adopted by the shareholders, only by the shareholders (unless otherwise provided by the shareholders); or

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- (2) if originally adopted by the Board of Directors, either by the shareholders or by the Board of Directors.

A Bylaw adopted or amended by the shareholders that fixes a supermajority quorum or supermajority voting requirement for the Board of Directors may provide that it may be amended or repealed only by a specified vote of either the shareholders or the Board of Directors.

Subject to the provisions of the preceding paragraph, action by the Board of Directors to adopt, amend, or repeal a Bylaw that changes the quorum or voting requirements for the Board of Directors must meet the same quorum requirement and be adopted by the same vote required to take action under the quorum and voting requirement then in effect or proposed to be adopted, whichever is greater.

3.9 DIRECTOR ACTION WITHOUT A MEETING

Unless the Articles of Incorporation provide otherwise, any action required or permitted to be taken by the Board of Directors at a meeting may be taken

without a meeting if all the directors sign a written consent describing the action taken. Such consents shall be filed with the records of the corporation. Action taken by consent is effective when the last director signs the consent, unless the consent specifies a different effective date. A signed consent has the effect of a vote at a duly noticed and conducted meeting of the Board of Directors and may be described as such in any document.

3.10 REMOVAL OF DIRECTORS

The shareholders may remove one or more directors at a meeting called for that purpose if notice has been given that a purpose of the meeting is such removal. The removal may be with or without cause unless the Articles of Incorporation provide that directors may only be removed for cause. If cumulative voting is not authorized, a director may be removed only if the number of votes cast in favor of removal exceeds the number of votes cast against removal.

3.11 BOARD OF DIRECTOR VACANCIES

Unless the Articles of Incorporation provide otherwise, if a vacancy occurs on the Board of Directors, excluding a vacancy resulting from an increase in the number of directors, the director(s) remaining in office shall fill the vacancy.

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If the directors remaining in office constitute fewer than a quorum of the Board of Directors, they may fill the vacancy by the affirmative vote of a majority of all the directors remaining in office.

If a vacancy results from an increase in the number of directors, only the shareholders may fill the vacancy.

A vacancy that will occur at a specific later date (by reason of a resignation effective at a later date) may be filled by the Board of Directors before the vacancy occurs, but the new director may not take office until the vacancy occurs.

The term of a director elected to fill a vacancy expires at the next shareholders' meeting at which directors are elected. However, if his term expires, he shall continue to serve until his successor is elected and qualifies or until there is a decrease in the number of directors.

3.12 DIRECTOR COMPENSATION

Unless otherwise provided in the Articles of Incorporation, by resolution of the Board of Directors, each director may be paid his expenses, if any, of attendance at each meeting of the Board of Directors, and may be paid a stated salary as director or a fixed sum for attendance at each meeting of the Board of Directors, or both. No such payment shall preclude any director from serving the corporation in any other capacity and receiving compensation therefor.

3.13 DIRECTOR COMMITTEES

- (a) Creation of Committees Unless the Articles of Incorporation provide otherwise, the Board of Directors may create one or more committees and appoint members of the Board of Directors to serve on them. Each committee must have two or more members, who serve at the pleasure of the Board of Directors.
- (b) Selection of Members The creation of a committee and appointment of members to it must be approved by the greater of (1) a majority of all the directors in office when the action is taken, or (2) the number of directors required by the Articles of Incorporation to take such action.

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- (c) Required Procedures Sections 3.4, 3.5, 3.6, 3.7, 3.8 and 3.9 of this Article 3 apply to committees and their members.
- (d) Authority Unless limited by the Articles of Incorporation or the Act, each committee may exercise those aspects of the authority of the Board of Directors which the Board of Directors confers upon such committee in the resolution creating the committee. Provided, however, a committee may not:

- (1) authorizes distributions to shareholders;

- (2) approve or propose to shareholders any action that the Act requires be approved by shareholders;
- (3) fill vacancies on the Board of Directors or on any of its committees;
- (4) amend the Articles of Incorporation;
- (5) adopt, amend, or repeal Bylaws;
- (6) approve a plan of merger not requiring shareholder approval;
- (7) authorize or approve reacquisition of shares, except according to a formula or method prescribed by the Board of Directors; or
- (8) authorize or approve the issuance or sale, or contract for sale of shares, or determine the designation and relative rights, preferences, and limitations of a class or series of shares; except that the Board of Directors may authorize a committee to do so within limits specifically prescribed by the Board of Directors.

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ARTICLE 4.
OFFICERS

4.1 DESIGNATION OF OFFICERS

The officers of the corporation shall be a president, a secretary, and a treasurer, each of whom shall be appointed by the Board of Directors. Such other officers and assistant officers as may be deemed necessary, including any vice-presidents, may be appointed by the Board of Directors. The same individual may simultaneously hold more than one office in the corporation.

4.2 APPOINTMENT AND TERM OF OFFICE

The officers of the corporation shall be appointed by the Board of Directors for a term as determined by the Board of Directors. If no term is specified, they shall hold office until the first meeting of the directors held after the next annual meeting of shareholders. If the appointment of officers is not made at such meeting, such appointment shall be made as soon thereafter as is convenient. Each officer shall hold office until his successor has been duly appointed and qualified, until his death, or until he resigns or has been removed in the manner provided in Section 4.3 of this Article 4.

The designation of a specified term does not grant to the officer any contract rights, and the Board of Directors can remove the officer at any time prior to the termination of such term.

Appointment of an officer shall not of itself create any contract rights.

4.3 REMOVAL OF OFFICERS

Any officer may be removed by the Board of Directors at any time, with or without cause. Such removal shall be without prejudice to the contract rights, if any, of the person so removed.

4.4 PRESIDENT

The president shall be the principal executive officer of the corporation and, subject to the control of the Board of Directors, shall generally supervise and control all of the business and affairs of the corporation. He shall, when present, preside at all meetings of the shareholders. He may sign, with the secretary or any other proper officer of the corporation thereunto duly authorized by the Board of Directors, certificates for shares of the corporation

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and deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these Bylaws to some other officer or agent of the corporation, or shall be required by law to be otherwise signed or executed. The president shall generally perform all duties incident to the office of president and such other duties as may be prescribed by the Board of Directors from time to time.

4.5 VICE-PRESIDENT

If appointed, in the absence of the president or in the event of the president's death, inability or refusal to act, the vice-president (or in the event there be more than one vice-president, the vice-presidents in the order designated at the time of their election, or in the absence of any designation, then in the order of their appointment) shall perform the duties of the president, and when so acting, shall have all the powers of and be subject to all the restrictions upon the president. If there is no vice-president, then the treasurer shall perform such duties of the president. Any vice-president may sign, with the secretary or an assistant secretary, certificates for shares of the corporation the issuance of which have been authorized by resolution of the Board of Directors. A vice-president shall perform such other duties as from time to time may be assigned to him by the president or by the Board of Directors.

4.6 SECRETARY

The secretary shall (a) keep the minutes of the proceedings of the shareholders and of the Board of Directors in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; (c) be custodian of the corporate records and of any seal of the corporation and, if there is a seal of the corporation, see that it is affixed to all documents, the execution of which on behalf of the corporation under its seal is duly authorized; (d) when requested or required, authenticate any records of the corporation; (e) keep a register of the post office address of each shareholder, as provided to the secretary by the shareholders; (f) sign with the president, or vice-president, certificates for shares of the corporation, the issuance of which has been authorized by resolution of the Board of Directors; (g) have general charge of the stock transfer books of the corporation; and (h) generally perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to him by the president or by the Board of Directors.

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4.7 TREASURER

The treasurer shall (a) have charge and custody of and be responsible for all funds and securities of the corporation; (b) receive and give receipts for moneys due and payable to the corporation; (b) receive and give receipts for moneys due and payable to the corporation from any source whatsoever, and deposit all such moneys in the name of the corporation in such banks, trust companies, or other depositories as may be selected by the Board of Directors; and (c) generally perform all of the duties incident to the office of treasurer and such other duties as from time to time may be assigned to him by the president or by the Board of Directors.

If required by the Board of Directors, the treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine.

4.8 ASSISTANT SECRETARIES AND ASSISTANT TREASURERS

The assistant secretaries, when authorized by the Board of Directors, may sign with the president, or a vice-president, certificates for shares of the corporation, the issuance of which has been authorized by a resolution of the Board of Directors. The assistant treasurers shall respectively, if required by the Board of Directors, give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board of Directors shall determine.

The assistant secretaries and assistant treasurers, generally, shall perform such duties as may be assigned to them by the secretary or the treasurer, respectively, or by the president or the Board of Directors.

4.9 SALARIES

The salaries of the officers, if any, shall be fixed from time to time by the Board of Directors.

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ARTICLE 5.

INDEMNIFICATION OF DIRECTORS, OFFICERS, AGENTS, AND EMPLOYEES

5.1 INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS

Unless otherwise provided in the Articles of Incorporation, the corporation shall indemnify any individual made a party to a proceeding because he is or was an officer, director, employee or agent of the corporation against liability incurred in the proceeding, all pursuant to and consistent with the provisions of NRS 78.751, as amended from time to time.

5.2 ADVANCE EXPENSES FOR OFFICERS AND DIRECTORS

The expenses of officers and directors incurred in defending a civil or criminal action, suit or proceeding shall be paid by the corporation as they are incurred and in advance of the final deposition of the action, suit or proceeding, but only after receipt by the corporation of an undertaking by or on behalf of the officer or director on terms set by the Board of Directors, to repay the expenses advanced if it is ultimately determined by a court of competent jurisdiction that he is not entitled to be indemnified by the corporation.

5.3 SCOPE OF INDEMNIFICATION

The indemnification permitted herein is intended to be to the fullest extent permissible under the laws of the State of Nevada, and any amendments thereto.

ARTICLE 6. CERTIFICATES FOR SHARES AND THEIR TRANSFER

6.1 CERTIFICATES FOR SHARES

(a) Content

Certificates representing shares of the corporation shall at minimum, state on their face the name of the issuing corporation; that the corporation is formed under the laws of the State of Nevada; the name of the person to whom issued; the certificate number; class and par value of shares; and the designation of the series, if any, the certificate represents. The form of

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the certificate shall be as determined by the Board of Directors. Such certificates shall be signed (either manually or by facsimile) by the president or a vice-president and by the secretary or an assistant secretary and may be sealed with a corporate seal or a facsimile thereof. Each certificate for shares shall be consecutively numbered or otherwise identified.

(b) Legend as to Class or Series

If the corporation is authorized to issue different classes of shares or different series within a class, the designations, relative rights, preferences, and limitations applicable to each class and the variations in rights, preferences, and limitations determined for each series (and the authority of the Board of Directors to determine variations for future series) must be summarized on the front or back of the certificate indicating that the corporation will furnish the shareholder this information on request in writing and without charge.

(c) Shareholder List

The name and address of the person to whom the shares are issued, with the number of shares and date of issue, shall be entered on the stock transfer books of the corporation.

(d) Transferring Shares

All certificates surrendered to the corporation for transfer shall be canceled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and canceled, except that in case of a lost, destroyed, or mutilated certificate, a new one may be issued therefore upon such terms as the Board of Directors may prescribe, including indemnification of the corporation and bond requirements.

6.2 REGISTRATION OF THE TRANSFER OF SHARES

Registration of the transfer of shares of the corporation shall be made only on the stock transfer books of the corporation. In order to register a transfer, the record owner shall surrender the share certificate to the corporation for cancellation, properly endorsed by the appropriate person or persons with reasonable assurances that the endorsements are genuine and effective. Unless the corporation has established a procedure by which a beneficial owner of shares held by a nominee is to be recognized by the corporation as the owner, the person in whose name shares stand on the books of the corporation shall be deemed by the corporation to be the owner thereof for all purposes.

6.3 RESTRICTIONS ON TRANSFER OF SHARES PERMITTED

The Board of Directors may impose restrictions on the transfer or registration of transfer of shares, including any security convertible into, or carrying a right to subscribe for or acquire shares. A restriction does not affect shares issued before the restriction as adopted unless the holders of the shares are parties to the restriction agreement or voted in favor of the restriction.

A restriction on the transfer or registration of transfer of shares may be authorized:

- (1) to maintain the corporation's status when it is dependent on the number or identity of its shareholders;
- (2) to preserve exemptions under federal or state securities law; or
- (3) for any other reasonable purpose.

A restriction on the transfer or registration of transfer of shares may:

- (1) obligate the shareholder first to offer the corporation or other persons (separately, consecutively, or simultaneously) an opportunity to acquire the restricted shares;
- (2) obligate the corporation or other persons (separately, consecutively, or simultaneously) to acquire the restricted shares;

- (3) require the corporation, the holders of any class of its shares, or another person to approve the transfer of the restricted shares, if the requirement is not manifestly unreasonable; or
- (4) prohibit the transfer of the restricted shares to designated persons or classes of persons, if the prohibition is not manifestly unreasonable.

A restriction on the transfer or registration of transfer of shares is valid and enforceable against the holder or a transferee of the holder if the restriction is authorized by this Section 6.3 and its existence is noted conspicuously on the front or back of the certificate. Unless so noted, a restriction is not enforceable against a person without knowledge of the restriction.

6.4 ACQUISITION OF SHARES

The corporation may acquire its own shares and unless otherwise provided in the Articles of Incorporation, the shares so acquired constitute authorized but unissued shares.

If the Articles of Incorporation prohibit the reissue of shares acquired by the corporation, the number of authorized shares is reduced by the number of shares acquired, effective upon amendment of the Articles of Incorporation, which amendment shall be adopted by the shareholders, or the Board of Directors without shareholder action (if permitted by the Act). The amendment must be delivered to the Secretary of State and must set forth:

- (1) the name of the corporation;

- (2) the reduction in the number of authorized shares, itemized by class and series; and
- (3) the total number of authorized shares, itemized by class and series, remaining after reduction of the shares.

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ARTICLE 7.
DISTRIBUTIONS

7.1 DISTRIBUTIONS

The Board of Directors may authorize, and the corporation may make distributions (including dividends on its outstanding shares) in the manner and upon the terms and conditions provided by law.

ARTICLE 8.
CORPORATE SEAL

8.1 CORPORATE SEAL

The Board of Directors may adopt a corporate seal which may be circular in form and have inscribed thereon any designation, including the name of the corporation, Nevada as the state of incorporation, and the words "Corporate Seal."

ARTICLE 9.
EMERGENCY BYLAWS

9.1 EMERGENCY BYLAWS

Unless the Articles of Incorporation provide otherwise, the following provisions shall be effective during an emergency, which is defined as a time when a quorum of the corporation's directors cannot be readily assembled because of some catastrophic event. During such emergency:

(a) Notice of Board Meetings

Any one member of the Board of Directors or any one of the following officers: president, any vice-president, secretary, or treasurer, may call a meeting of the Board of Directors. Notice of such meeting need be given only to those directors whom it is practicable to reach, any may be given in any practical manner, including by publication and radio. Such notice shall be given at least six hours prior to commencement of the meeting.

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(b) Temporary Directors and Quorum

One or more officers of the corporation present at the emergency board meeting, as is necessary to achieve a quorum, shall be considered to be directors for the meeting, and shall so serve in order of rank, and within the same rank, in order of seniority. In the event that less than a quorum (as determined by Section 3.6 of Article 3) of the directors are present (including any officers who are to serve as directors for the meeting), those directors present (including the officers serving as directors) shall constitute a quorum.

(c) Actions Permitted To Be Taken

The Board of Directors, as constituted in paragraph (b), and after notice as set forth in paragraph (a), may:

- (1) Officers' Powers Prescribe emergency powers to any officer of the corporation;
- (2) Delegation of Any Power Delegate to any officer or director, any of the powers of the Board of Directors;
- (3) Lines of Succession Designate lines of succession of officers and agents, in the event that any of them are unable to discharge their duties;

- (4) Relocate Principal Place of Business Relocate the principal place of business, or designate successive or simultaneous principal places of business;
- (5) All Other Action Take any other action which is convenient, helpful, or necessary to carry on the business of the corporation.

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ARTICLE 10.
AMENDMENTS

10.1 AMENDMENTS

The Board of Directors may amend or repeal the corporation's Bylaws unless:

- (1) the Articles of Incorporation or the Act reserve this power exclusively to the shareholders, in whole or part; or
- (2) the shareholders, in adopting, amending, or repealing a particular Bylaw, provide expressly that the Board of Directors may not amend or repeal that Bylaw; or
- (3) the Bylaw either establishes, amends or deletes a "supermajority" shareholder quorum or voting requirement, as defined in Section 2.8 of Article 2.

Any amendment which changes the voting or quorum requirement for the Board of Directors must comply with Section 3.8 of Article 3, and for the shareholders, must comply Section 2.8 of Article 2.

The corporation's shareholders may also amend or repeal the corporation's Bylaws at any meeting held pursuant to Article 2.

CERTIFICATE OF THE SECRETARY

I hereby certify that I am the Secretary of Almah Inc. and that the forgoing Bylaws, consisting of twenty-nine (29) pages, constitutes the code of Almah Inc. as duly adopted by the Board of Directors of the Corporation on this 25th day of June, 2010.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 20th day of September, 2009.

Secretary

January 4, 2012

VIA ELECTRONIC TRANSMISSION

Securities and Exchange Commission
100 F Street, N. E.
Washington, DC 20549

Re: Almah, Inc.
Form S-1 Registration Statement

Ladies and Gentlemen:

We refer to the above-captioned registration statement on Form S-1 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act") filed by Almah, Inc., a Nevada corporation (the "Company"), with the Securities and Exchange Commission.

We have examined the originals, photocopies, certified copies or other evidence of such records of the Company, certificates of officers of the Company and public officials, and other documents as we have deemed relevant and necessary as a basis for the opinion hereinafter expressed. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as certified copies or photocopies and the authenticity of the originals of such latter documents.

Based on our examination mentioned above, we are of the opinion that the 4,000,000 shares of common stock being offered pursuant to the Registration Statement are duly authorized and will be, after subscription for and when issued in the manner described in the Registration Statement, legally and validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as Exhibit 5 to the Registration Statement. In giving the foregoing consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Act, or the rules and regulations of the Securities and Exchange Commission.

Very truly yours,

/s/ Synergy Law Group LLC

Synergy Law Group, LLC

PURCHASE ORDER FORM
(Subscription Agreement)

Almah, Inc.

Dear Sirs:

The undersigned (the "Purchaser") acknowledge that I have received and reviewed the Prospectus of Almah, Inc., dated _____ 2012.

Concurrent with execution of this Agreement, the Purchaser is purchasing _____ (_____) shares of Common Stock of Almah, Inc., a Nevada corporation (the "Company") at a price of \$0.01 per Share (the "Subscription Price"). Purchaser hereby confirms the subscription for and purchase of said number of shares and hereby agrees to pay herewith the Subscription Price for such Shares.

Purchaser further confirms that _____ solicited him/her/it to purchase the shares of Common Stock of the Company and no other person participated in such solicitation other than such person(s).

MAKE CHECK PAYABLE TO: Almah, Inc.

Executed this ____ day of _____, 2012.

Signature of Purchaser

Address of Purchaser

Printed Name of Purchaser

PLEASE ENSURE FUNDS ARE IN US DOLLARS

_____ X \$_____ = _____ = US\$ _____
Number of Shares Purchased Total Subscription Price

Form of Payment: Cash: _____ Check #: _____ Other: _____

Almah, Inc.

By: _____ Title: _____

SUPPLY AGREEMENT

BETWEEN

VALEO SERVICE EXPORT [VALE]
70, rue Pleyel, 93285 Saint Denis Cedex
Tel: 33 1 49 45 32 32
www.valeoservice.com

AND

ALMAH, INC [ALMAH]
1802 North Carson Street Suite 108
Carson City, Nevada 89701
www.almahauto.com

1. Appointment

VALE hereby appoints ALMAH as to solicit orders for all products available and ALMAH accepts and assumes such appointment.

2. Agent Products & Services

All products supplied by VALE shall be made available to ALMAH on terms negotiated each year and prices determined based on order size and market conditions.

3. Agent Territories

4. ALMAH intends to market to Ireland, United Kingdom and other European territories. These territories can be extended or reduced if both parties agree.

5. Advertising and Expenses

ALMAH shall bear all expenses for advertising and publicity in connection with the products, and shall submit to VALE all print, audio and video materials intended for advertising products which VALE supplies for prior approval. VALE must provide all advert material such as product information, images, etc for local advertising and marketing campaign.

6. Industrial Property Rights

ALMAH may use the trade-marks owned by VALE for the sale of products and shall acknowledge that all patents, trademarks, copyrights or any other industrial property rights used or embodied in the products shall remain to be the sole properties of VALE. Should any infringement be found, ALMAH shall promptly notify and assist VALE to take appropriate action.

7. Validity of Agreement

This agreement will be effective when first order is confirmed within 360 days after the date of signing this contract by ALMAH and shall remain in force for 4 (four) years starting from date of signing contract.

8. Termination

During the validity of this agreement, if either of the two parties is found to have violated the terms of this agreement the other party has the right to terminate this agreement by notifying the other party in writing.

9. Force Majeure

Either party shall not be held responsible for failure or delay to perform all or any part of this agreement due to flood, fire, earthquake, draught, war or any other event(s) which could not be predicted, controlled, avoided or overcome by the relative party. However, the VALE affected by the event of Force Majeure

shall inform the other party of its occurrence in writing as soon as possible and thereafter send a certificate of the event issued by the relevant authorities to the other party within 15 days after its occurrence.

10. Arbitration

All disputes arising from the performance of this agreement shall be settled through friendly negotiation. Should no settlement be reached through negotiation, the case shall then be submitted for arbitration to the Irish Economic and Trade Arbitration Commission (Ireland) and the ruling of this Commission shall be final and legally binding upon parties.

The agreement represents the option and right to market and sell products disclosed in Schedule A and does not represent an obligation on behalf of ALMAH to purchase products from VALE.

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3

Their duly authorized representatives.

Date:

Date:

VALEO SERVICE EXPORT

ALMAH: ALMAH, INC

Full Name: Vaidas Daknys

Full Name : Joey Power

Per:

Per:

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Paritz & Company, P.A.

15 Warren Street, Suite 25
Hackensack, NJ 07601
(201) 342-342-7753
Fax: (201) 342-7598
E-mail: paritz@paritz.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Directors
ALMAH, INC
Pembroke House, 28-32 Pembroke St
Upper, Dublin 2, Ireland

Gentlemen:

We consent to the incorporation in this Registration Statement on Form S-1 of our report dated December 29, 2011, relating to the financial statements of Almah, Inc. for the years ended September 31, 2011 and 2010 and for the period from inception (September 16, 2009) to September 30, 2011, and to the reference to us under the heading "Experts" in such Registration Statement.

/s/ Paritz and Co. P.A.

Paritz & Company, P.A.
Hackensack, New Jersey
January 4, 2012