

SECURITIES AND EXCHANGE COMMISSION

FORM 10SB12G/A

Form for initial registration of a class of securities for small business issuers pursuant to Section
12(g) [amend]

Filing Date: **1999-09-10**
SEC Accession No. **0001089774-99-000031**

([HTML Version](#) on secdatabase.com)

FILER

ECOM CORP

CIK: **1081748** | IRS No.: **880406874** | State of Incorporation: **NV**
Type: **10SB12G/A** | Act: **34** | File No.: **000-26701** | Film No.: **99708830**
SIC: **7389** Business services, nec

Business Address
4395 POLARIS AVE
LAS VEGAS NV 89103
7028765956

<P ALIGN="JUSTIFY">Remuneration of Directors and Executive Officers</P>
<P ALIGN="JUSTIFY">The Company does not currently have employment agreements with its executive officers but expects to sign employment agreements with each in the next approximately six (6) months. All executive officers of the Company prior to March 23, 1999 did not draw a salary from the Company. Over the next twelve months, however, each executive officer is not expected to draw the following annual compensation. The Company does not currently have a stock option plan a salary or significant compensation.</P>
<TABLE CELLPADDING="0" BORDER="0" CELLSPACING="7" WIDTH="650">
<TR><TD WIDTH="15%" VALIGN="BOTTOM">NAME</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">Individual or Identity of Group</TD>
<TR><TD WIDTH="15%" VALIGN="BOTTOM">RECORD</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">In Which Remuneration was Recorded</TD>
<TR><TD WIDTH="15%" VALIGN="BOTTOM">ANNUAL</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">Annual Compensation</TD>
<TR><TD WIDTH="15%" VALIGN="BOTTOM">SERVICES</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">Sears, K. Blavin, III</TD>
<TR><TD WIDTH="15%" VALIGN="BOTTOM">OFFICER</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">President, CEO, Secretary, and Treasurer</TD>
<TR><TD WIDTH="15%" VALIGN="BOTTOM">DATE</TD>
<TD WIDTH="85%" VALIGN="BOTTOM">06/06/00</TD>
</TABLE>
<P ALIGN="JUSTIFY">Item 7. Certain Relationships and Related Transactions</P>
<P ALIGN="JUSTIFY">There were no arrangements pursuant to which any director of the Company was compensated for the period from October 6, 1998 to March 23, 1999 for any service provided as a director. In addition, no such arrangement is contemplated for the foreseeable future as the Company's only director is its only current executive officer who is expected to draw a salary for the management of the Company.</P>
<P ALIGN="JUSTIFY">Item 7. Certain Relationships and Related Transactions</P>
<P ALIGN="JUSTIFY">Because of the development stage nature of the Company and its relatively recent inception, October 6, 1998, the Company has no other relationships or transactions to disclose.</P>
<P ALIGN="JUSTIFY">Item 1. Legal Proceedings</P>
<P ALIGN="JUSTIFY">The Company is not currently involved in any legal proceedings nor does it have knowledge of any threatened litigation.</P>
<P ALIGN="JUSTIFY">Item 2. Market for Common Equity and Related Stockholder Matters</P>
<P ALIGN="JUSTIFY">Market Information</P>
<P ALIGN="JUSTIFY">The common stock of the Company is currently not traded on the "Pink Sheets" or the OTC Bulletin Board or any other formal or national securities exchange. Being a start-up company, there is no fiscal history to disclose. No market presently exists for the purchase and/or sale of the Company's stock.</P>
<P ALIGN="JUSTIFY">There is currently no common stock which is subject to outstanding options or warrants to purchase, or securities convertible into, the Company's common stock.</P>
<P ALIGN="JUSTIFY">There is currently no common stock of the Company which could be sold under Rule 144 under the Securities Act of 1933 as amended or that the registrant has agreed to register for sale by security holders.</P>
<P ALIGN="JUSTIFY">There is currently no common equity that is being or is proposed to be publicly offered by the registrant, the offering of which could have a material effect on the market price of the issuer's common equity.</P>
<P ALIGN="JUSTIFY">As of the date of this Registration Statement, the Company had approximately 59 of record.</P>
<P ALIGN="JUSTIFY">Dividend Policy</P>
<P ALIGN="JUSTIFY">The Company has not paid any dividends to date. In addition, it does not anticipate paying dividends in the immediate foreseeable future. The board of directors of the Company will review its dividend policy from time to time to determine the desirability and feasibility of paying dividends after giving consideration to the Company's earnings, financial condition, capital requirements and such other factors as the board may deem relevant.</P>
<P ALIGN="JUSTIFY">Reports to Shareholders</P>
<P ALIGN="JUSTIFY">The Company intends to furnish its shareholders with annual reports containing audited financial statements and such other periodic reports as the Company may determine to be appropriate or as may be required by law. Upon the effectiveness of this Registration Statement, the Company will be required to comply with periodic reporting, proxy solicitation and certain other requirements by the Securities Exchange Act of 1934.</P>
<P ALIGN="JUSTIFY">Transfer Agent and Registrar</P>
<P ALIGN="JUSTIFY">The Transfer Agent for the shares of common voting stock of the Company is Shelley Godfrey, Pacific Stock Transfer Company, 5844 S. Pecos, Suite 20, Las Vegas, Nevada 89120, (702)-361-3033.</P>
<P ALIGN="JUSTIFY">Item 3. Recent Sale of Unregistered Securities</P>
<P ALIGN="JUSTIFY">On February 1, 1999, the Company completed a direct public offering of shares of common stock of the Company pursuant to Regulation D, Rule 504, of the Securities Act of 1933, as amended, whereby it sold 207,450 shares of the Common Stock of the Company to 37 unaffiliated shareholders of record. The purchase price of the shares for each shareholder was \$0.10 or ten cents. The Company filed an original Form D with the Securities and Exchange Commission on or about December 15, 1998, and an amended, final Form D with the Securities and Exchange Commission on or about February 15, 1999. As of the date of this Registration Statement, the Company has 3,437,450 shares of common stock issued and outstanding held by 59 shareholders of record.</P>
<P ALIGN="JUSTIFY">Description of Securities</P>
<P ALIGN="JUSTIFY">Common Stock</P>
<P ALIGN="JUSTIFY">Description of Rights and Liabilities of Common Stockholders</P>
<P ALIGN="JUSTIFY">Dividend Rights - The holders of outstanding shares of common stock are entitled to receive dividends out of assets legally available therefore at such times and in such amounts as the board of directors of the Company may from time to time determine.</P>
<P ALIGN="JUSTIFY">Voting Rights - Each holder of the Company's common stock is entitled to one vote for each share held or record on all matters submitted to the vote of stockholders, including the election of directors. All voting is noncumulative, which means that the holder of fifty percent (50%) of the shares voting for the election of the directors can elect all the directors. The board of directors may issue shares for consideration of previously authorized but unissued common stock without future stockholders' action.</P>
<P ALIGN="JUSTIFY">Liquidation Rights - Upon liquidation, the holders of the common stock are entitled to receive pro rata all of the assets of the Company available for distribution to such holders.</P>
<P ALIGN="JUSTIFY">Preemptive Rights - Holders of common stock are not entitled to preemptive rights.</P>
<P ALIGN="JUSTIFY">Conversion Rights - No shares of common stock are currently subject to outstanding options, warrants, or other convertible securities.</P>
<P ALIGN="JUSTIFY">Redemption Rights - No redemption rights exist for shares of common stock.</P>
<P ALIGN="JUSTIFY">Sinking Fund Provisions - No sinking fund provisions exist.</P>
<P ALIGN="JUSTIFY">Purchase of Shares - No shares of common stock are subject to further call or assessment by the issuer. The Company has not issued stock options as of the date of this Registration Statement.</P>
<P ALIGN="JUSTIFY">Potential Liabilities of Common Stockholders to State and Local Authorities</P>
<P ALIGN="JUSTIFY">No material potential liabilities are anticipated to be imposed on stockholders under state statutes. Certain Nevada regulations, however, require regulation of beneficial owners of more than 3% of the voting securities. Stockholders that fall into this category, therefore, may be subject to fines in circumstances where non-compliance with these regulations are established.</P>
<P ALIGN="JUSTIFY">Debt Securities</P>
<P ALIGN="JUSTIFY">The Company is not registering any debt securities, nor are any outstanding.</P>
<P ALIGN="JUSTIFY">Other Securities To Be Registered</P>
<P ALIGN="JUSTIFY">The Company is not registering any security other than its common stock.</P>
<P ALIGN="JUSTIFY">Item 5. Indemnification of Directors and Officers</P>
<P ALIGN="JUSTIFY">The Bylaws of the Company provide for indemnification of its directors, officers and employees as follows: Every director, officer, or employee of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees, reasonably incurred by or imposed upon him/her in connection with any proceeding to which he/she may be made a party, or in which he/she may become involved, by reason of being or having been a director, officer, employee or agent of the Corporation or in or serving at the request of the Corporation as a director, officer, employee or agent of the Corporation, partnership, joint venture, trust or enterprise, or any settlement thereof, whether or not he/she is a director, officer, employee or agent at the time such expenses are incurred, except in such cases wherein the director, officer, employee or agent is adjudged guilty of willful misfeasance or malfeasance in the performance of his/her duties; provided that in the event of a settlement the indemnification herein shall apply only when the Board of Directors approves such settlement and reimbursement as being for the best interests of the Corporation.</P>
<P ALIGN="JUSTIFY">The Bylaws of the Company further states that the Company shall provide to any person who is or was a director, officer, employee or agent of the Corporation or in or serving at the request of the Corporation as a director, officer, employee or agent of the Corporation, partnership, joint venture, trust or enterprise, the indemnity against expenses of a suit, litigation or other proceedings which is specifically permissible under applicable Nevada law. The Board of Directors may, in its discretion, direct the purchase of liability insurance by way of implementing the provisions of this Article. However, the Company has yet to purchase any such insurance and has no plans to do so.</P>
<P ALIGN="JUSTIFY">The Articles of Incorporation of the Company states that a director or officer of the corporation shall not be personally liable to this corporation or its stockholders for damages for breach of fiduciary duty as a director or officer, but this Article shall not eliminate or limit the liability of a director or officer for (a) acts or omissions which involve intentional misconduct, fraud or a knowing violation of the law or (b) the unlawful payment of dividends. Any repeal or modification of this Article by stockholders of the 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.</P>
<P ALIGN="JUSTIFY">The Articles of Incorporation of the Company further states that every person who is or is a party to, or is threatened to be made a party to, or is involved in any such action, suit or proceeding, whether civil, criminal, administrative or investigative, by the reason of the fact that he or she, or a person with whom he or she is a legal representative, is or was a director of the corporation, or who is serving at the request of the corporation as a director or officer of the corporation, in a partnership, joint venture, trust or enterprise, shall be indemnified and held harmless to the fullest extent legally permissible under the laws of the State of Nevada from time to time against all expenses, liability and loss (including attorneys' fees, judgments, fines, and amounts paid or to be paid in a settlement) reasonably incurred or suffered by him or her in connection therewith. Such right of indemnification shall be a contract right which may be enforced in any court of competent jurisdiction. The expenses of officers and directors incurred in defending a civil suit or proceeding must be paid by the corporation as incurred and in advance of the final disposition of the action, suit, or proceeding, under receipt of an undertaking by or on behalf of the director or officer to repay the amount if it is ultimately determined by a court of competent jurisdiction that he or she is not entitled to be indemnified by the corporation. Such right of indemnification shall not be exclusive of any other right of such directors, officers or representatives may have or hereafter acquire, and, without limiting the generality of such statement, they shall be entitled to their respective rights of indemnification under this article.</P>
<P ALIGN="JUSTIFY">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, the Registrant has 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 is asserted 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, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.</P>
<P ALIGN="JUSTIFY">Part I</P>
<P ALIGN="JUSTIFY">Item 1. Financial Statements</P>
<P ALIGN="JUSTIFY">The following documents are filed as part of this report:</P>
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<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
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<TD WIDTH="85%" VALIGN="MIDDLE">1</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Balance Sheet</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Report of James E. Blayton, CPA</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Operations</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Cash Flows</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Stockholders' Equity</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/06/00</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Balance Sheet as of March 31, 1999</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">03/31/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Balance Sheet as of June 30, 1999 (unaudited)</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/30/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Operations for the period from October 6, 1998 (Date of Inception) to March 23, 1999 (unaudited)</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">03/23/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Cash Flows for the period from October 6, 1998 through December 31, 1998 and January 1, 1999 through March 23, 1999</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">03/23/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Stockholders' Equity for the period from October 6, 1998 through December 31, 1998 and January 1, 1999 through March 23, 1999</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">03/23/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Balance Sheet as of June 30, 1999 (unaudited)</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/30/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Operations for the period from April 1, 1999 through June 30, 1999 (unaudited)</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/30/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Cash Flows for the period from April 1, 1999 through June 30, 1999 (unaudited)</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">DATE</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">06/30/99</TD>
<TR><TD WIDTH="15%" VALIGN="MIDDLE">FORM</TD>
<TD WIDTH="85%" VALIGN="MIDDLE">Statement of Stockholders' Equity for the period from April 1, 1999 through June 30, 1999 (unaudited)</TD>
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<P>Statement of Cash Flows for the period from April 1, 1999 through June 30, 1999 (unaudited)</TD>
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</TABLE>
<P>ALIGN="JUSTIFY"> Interim Financial Statements are not provided at this time as they are not applicable at this time</P>
<P>ALIGN="JUSTIFY"> Financial Statements of Businesses Acquired or to be Acquired are not provided at this time as they are not applicable at this time</P>
<P>ALIGN="JUSTIFY"> Pro-forma Financial Information is not provided at this time as it is not applicable at this time</P>
<P>ALIGN="JUSTIFY"> Item 2, Changes in and Disagreements With Accountants on Accounting and Financial Disclosure</P>
<P>ALIGN="JUSTIFY"> None - Not Applicable</P>
<P>FONT SIZE="6"><P>4</P>
</P>
<P>FONT SIZE="6">James E. Slayton, CPA</P>
<P>3867 West Market Street</P>
<P>Akron, Ohio 44333</P>
<P>ALIGN="CENTER">INDEPENDENT AUDITORS' REPORT</P>
<P>ALIGN="RIGHT">July 7, 1999</P>
<P>Board of Directors</P>
<P>eCom Corporation (The Company)</P>
<P>Las Vegas, Nevada 89121</P>
<P>ALIGN="JUSTIFY">I have audited the Balance Sheet of eCom Corporation (A Development Stage Company), as of December 31, 1998 and March 23, 1999, and the related Statements of Operations, Stockholders' Equity and Cash Flows for the period October 6, 1998 (Date of Inception) to December 31, 1998 and the period ended March 23, 1999. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.</P>
<P>ALIGN="JUSTIFY">I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis evidence supporting the amounts and disclosures in the financial statement presentation. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.</P>
<P>ALIGN="JUSTIFY">In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of eCom Corporation, (A Development Stage Company), at December 31, 1998 and March 23, 1999, and the results of its operations and cash flows for (1) the period October 6, 1998 (Date of Inception) to December 31, 1998; and (2) the period ended March 23, 1999; and (3) the cumulative period October 6, 1998 (Date of Inception) to March 23, 1999, in conformity with generally accepted accounting principles.</P>
<P>ALIGN="JUSTIFY">The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has had limited operations and have not commenced planned principal operations. This raises substantial doubt about its ability to continue as a going concern. Management's plan in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.</P>
<P>FONT SIZE="6">James E. Slayton, CPA</P>
<P>3867 West Market Street</P>
<P>Akron, Ohio 44333</P>
<P>ALIGN="CENTER">eCom Corporation</P>
<P>ALIGN="CENTER">(A Development Stage Company)</P>
<P>ALIGN="CENTER">BALANCE SHEET AS AT</P>
<P>ALIGN="CENTER">December 31, 1998 and March 23, 1999</P>
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<P>Total Property and Equipment</P>
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<P>Total Equity</P>
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<TD WIDTH="141" VALIGN="MIDDLE" HEIGHT=16>
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<P>Mat cash provided by financing activities </TD>
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<P ALIGN="CENTER">4,435.00</TD>
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<P>Mat increase (decrease) in cash </TD>
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<P ALIGN="CENTER">11,842.00</TD>
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<P ALIGN="CENTER">7,481.00</TD>
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<P ALIGN="CENTER">3,961.00</TD>
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<P>Balance as at end of period </TD>
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<P ALIGN="CENTER">11,842.00</TD>
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<P ALIGN="CENTER">11,842.00</TD>
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<P ALIGN="CENTER">3,961.00</TD>
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<P ALIGN="CENTER">See accompanying notes to financial statements</P>
<P></P>
<P ALIGN="CENTER">A NAME=" Tcc460763239">eCom Corporation

<A Development Stage Company</P>
<P ALIGN="CENTER">A NAME=" Tcc460763240">BALANCE SHEET AS AT JUNE 30, 1999 AND MARCH 23, 1999</P>
<P ALIGN="CENTER">(unaudited)</P>
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<P>1999</TD>
<TD WIDTH="191" VALIGN="BOTTOM">
<P ALIGN="CENTER">March 23

<P>1999</TD>
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<P ALIGN="CENTER">2,760.00</TD>
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<TR><TD WIDTH="61" VALIGN="BOTTOM" HEIGHT=27>
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<TD WIDTH="201" VALIGN="BOTTOM" HEIGHT=27>
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<P ALIGN="CENTER">23,308.00</TD>
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<TD WIDTH="201" VALIGN="BOTTOM" HEIGHT=27>
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<P ALIGN="CENTER">(11,878.00)</TD>
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<P ALIGN="RIGHT">Total Stockholders' Equity</TD>
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<TR><TD WIDTH="61" VALIGN="BOTTOM" HEIGHT=27>
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(A Development Stage Company)</P>
<P ALIGN="CENTER">STATEMENT OF OPERATIONS FOR THE THREE MONTHS ENDING JUNE 30, 1999 AND THE PERIOD FROM OCTOBER 6, 1998 (DATE OF INCEPTION) TO MARCH 23, 1999</P>
<P ALIGN="CENTER">(unaudited)</P>
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(A Development Stage Company)</P>
<P ALIGN="CENTER">STATEMENT OF STOCKHOLDER'S EQUITY FOR THE PERIOD FROM APRIL 1, 1999 THROUGH JUNE 30, 1999</P>
<P ALIGN="CENTER">(unaudited)</P>
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<TD WIDTH="15% VALIGN="BOTTOM" ROWSPAN=2>
<P ALIGN="CENTER">Deficit Accumulated During Development Stage</P>
<TD WIDTH="16% VALIGN="BOTTOM" ROWSPAN=2>
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<TR><TD WIDTH="12% VALIGN="MIDDLE">
<P ALIGN="CENTER">Shares</P>
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<P ALIGN="RIGHT">(39,430.99)</P>
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<P ALIGN="CENTER">See accompanying notes to financial statements</P>
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<P ALIGN="CENTER">aCom Corporation

(A Development Stage Company)</P>
<P ALIGN="CENTER">STATEMENT OF CASH FLOWS FOR THE THREE MONTHS ENDING JUNE 30, 1999 AND THE PERIOD FROM OCTOBER 6, 1998 (DATE OF INCEPTION) TO MARCH 23, 1999</P>
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<P><P ALIGN="JUSTIFY">In accordance with Section 12 of the Securities Exchange Act of 1934, the registrant caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.</P>
<P><P ALIGN="CENTER">_____
<P><P ALIGN="JUSTIFY">(Registrant)</P>
<P><P ALIGN="JUSTIFY">Date: 05May 12, 1999</P>
<P><P ALIGN="JUSTIFY">_____
<P><P ALIGN="JUSTIFY">By: /s/ Bart K. Blevins III</P>
<P><P ALIGN="JUSTIFY">Bart K. Blevins III, Chairman of the Board, President and Chief Executive Officer</P></BODY>
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eCOM CORPORATION

A Nevada Corporation

Exhibit 3.a

Articles of Incorporation

ARTICLES OF INCORPORATION OF

eCom Corporation

1.Name of Company:

eCom Corporation

2.Resident Agent:

The resident agent of the Company is:
Campbell Mello Associates, Inc.
3110 S. Valley View, Suite 105
Las Vegas, Nevada 89102

3.Board of Directors:

The Company shall initially have one director (1) who is Bert Blevins; 4395 Polaris Avenue; Las Vegas, NV 89103. This individual shall serve as director until their successor or successors have been elected and qualified. The number of directors may be increased or decreased by a duly adopted amendment to the By-Laws of the Corporation.

4.Authorized Shares:

The aggregate number of shares which the corporation shall have authority to issue shall consist of 20,000,000 shares of Common Stock having a \$.001 par value, and 5,000,000 shares of Preferred Stock having a \$.001 par value. The Common and/or Preferred Stock of the Company may be issued from time to time without prior approval by the stockholders. The Common and/or Preferred Stock may be issued for such consideration as may be fixed from time to time by the Board of Directors. The Board of Directors may issue such share of Common and/or Preferred Stock in one or more series, with such voting powers, designations, preferences and rights or qualifications, limitations or

restrictions thereof as shall be stated in the resolution or resolutions.

5.Preemptive Rights and Assessment of Shares:

Holders of Common Stock or Preferred Stock of the corporation shall not have any preference, preemptive right or right of subscription to acquire shares of the corporation authorized, issued, or sold, or to be authorized, issued or sold, or to any obligations or shares authorized or issued or to be authorized or issued, and convertible into shares of the corporation, nor to any right of subscription thereto, other than to the extent, if any, the Board of Directors in its sole discretion, may determine from time to time.

The Common Stock of the Corporation, after the amount of the subscription price has been fully paid in, in money, property or services, as the directors shall determine, shall not be subject to assessment to pay the debts of the corporation, nor for any other purpose, and no Common Stock issued as fully paid shall ever be assessable or assessed, and the Articles of Incorporation shall not be amended to provide for such assessment.

Incorporation Continued

6.Directors' and Officers' Liability

A director or officer of the corporation shall not be personally liable to this corporation or its stockholders for damages for breach of fiduciary duty as a director or officer, but this Article shall not eliminate or limit the liability of a director or officer for (i) acts or omissions which involve intentional misconduct, fraud or a knowing violation of the law or (ii) the unlawful payment of dividends. Any repeal or modification of this Article by stockholders of the 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.

7.Indemnity

Every person who was or is a party to, or is threatened to be made a party to, or is involved in any such action, suit or proceeding, whether civil, criminal, administrative or

investigative, by the reason of the fact that he or she, or a person with whom he or she is a legal representative, is or was a director of the corporation, or who is serving at the request of the corporation as a director or officer of another corporation, or is a representative in a partnership, joint venture, trust or other enterprise, shall be indemnified and held harmless to the fullest extent legally permissible under the laws of the State of Nevada from time to time against all expenses, liability and loss (including attorneys' fees, judgments, fines, and amounts paid or to be paid in a settlement) reasonably incurred or suffered by him or her in connection therewith. Such right of indemnification shall be a contract right which may be enforced in any manner desired by such person. The expenses of officers and directors incurred in defending a civil suit or proceeding must be paid by the corporation as incurred and in advance of the final disposition of the action, suit, or proceeding, under receipt of an undertaking by or on behalf of the director or officer to repay the amount if it is ultimately determined by a court of competent jurisdiction that he or she is not entitled to be indemnified by the corporation. Such right of indemnification shall not be exclusive of any other right of such directors, officers or representatives may have or hereafter acquire, and, without limiting the generality of such statement, they shall be entitled to their respective rights of indemnification under any bylaw, agreement, vote of stockholders, provision of law, or otherwise, as well as their rights under this article.

Without limiting the application of the foregoing, the Board of Directors may adopt By-Laws from time to time without respect to indemnification, to provide at all times the fullest indemnification permitted by the laws of the State of Nevada, and may cause the corporation to purchase or maintain insurance on behalf of any person who is or was a director or officer

8. Amendments

Subject at all times to the express provisions of Section 5 on the Assessment of Shares, this corporation reserves the right to amend, alter, change, or repeal any provision contained in these Articles of Incorporation or its By-Laws, in the manner now or hereafter prescribed by statute or the Articles of Incorporation or said By-Laws, and all rights conferred upon shareholders are granted subject to this reservation.

9. Power of Directors

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

(a) Subject to the By-Laws, if any, adopted by the shareholders, to make, alter or repeal the By-Laws of the corporation;

Incorporation Continued

(b) To authorize and caused to be executed mortgages and liens, with or without limitations as to amount, upon the real and personal property of the corporation;

(c) To authorize the guaranty by the corporation of the securities, evidences of indebtedness and obligations of other persons, corporations or business entities;

(d) To set apart out of any funds of the corporation available for dividends a reserve or reserves for any proper purpose and to abolish any such reserve;

(e) By resolution adopted by the majority of the whole board, to designate one or more committees to consist of one or more directors of the of the corporation, which, to the extent provided on 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 affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it. Such committee or committees shall have name and 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.

All the corporate powers of the corporation shall be exercised by the Board of Directors except as otherwise herein or in the By-Laws or by law.

IN WITNESS WHEREOF, I hereunder set my hand this October 6, 1998, hereby declaring and certifying that the facts stated hereinabove are true.

Signature of Incorporator

Name: Thomas C. Cook, Esq.
Address: 3110 S. Valley View, Suite 106
Las Vegas, Nevada 89102

Signature: /s/ Thomas C. Cook Esq.

State of Nevada)
County of Clark)

This instrument was acknowledged before me on
October 6, 1998, by Thomas C. Cook.

/s/Matthew J Blevins
Notary Public Signature

Certificate of Acceptance of Appointment as Resident Agent:
I, ANTHONY M. MELLO III, as a principal of Campbell Mello
Associates, Inc. (CMA), hereby accept appointment of CMA as
the resident agent for the above referenced company.

Signature: /s/Anthony M. Mello III
Anthony M. Mello III

eCOM CORPORATION

A Nevada Corporation

Exhibit 3.b

ByLaws of the Company

BYLAWS
OF
ECom Corporation

ARTICLE I
OFFICES

The principal office of the Corporation in the State of Nevada shall be located in Las Vegas, County of Clark. 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.

ARTICLE II
SHAREHOLDERS

SECTION 1. Annual Meeting. The annual meeting of the shareholders shall be held on the first day in the month of October in each year, beginning with the year 1999, at the hour of one o'clock p.m., 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, such meeting shall be held on the next 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 any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as soon as conveniently may be.

SECTION 2. Special Meetings. Special meetings of the shareholders, for any purpose or purposes, unless otherwise prescribed by statute, 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 fifty percent (50%) of all the outstanding shares of the Corporation entitled to vote at the meeting.

SECTION 3. Place of Meeting. The Board of Directors may designate any place, either within or without the State of Nevada, unless otherwise prescribed by statute, as the

place of meeting for any annual meeting or for any special meeting. A waiver of notice signed by all shareholders entitled to vote at a meeting may designate any place, either within or without the State of Nevada, unless otherwise prescribed by statute, as the place for the holding of such meeting. If no designation is made, the place of the meeting will be the principal office of the Corporation.

SECTION 4. Notice of Meeting. Written notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall unless otherwise prescribed by statute, be delivered not less than ten (10) days nor more than sixty (60) days before the date of the meeting, to each shareholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the shareholder at his/her address as it appears on the stock transfer books of the Corporation, with postage thereon prepaid.

SECTION 5. Closing of Transfer Books or Fixing of Record. For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders or any adjournment thereof, or shareholders entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors of the Corporation may provide that the stock transfer books shall be closed for a stated period, but not to exceed in any case fifty (50) days. If the stock transfer books shall be closed for the purpose of determining shareholders entitled to notice of or to vote at a meeting of shareholders, such books shall be closed for at least ten (10) days immediately preceding such meeting. In lieu of closing the stock transfer books, the Board of Directors may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than fifty (50) days and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If the stock transfer books are not closed and no record date is fixed for determination of shareholders entitled to notice of or to vote at a meeting of shareholders, or shareholders entitled to receive payment of a dividend, the date on which notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, as the case may be, shall be the record date for such determination of shareholders. 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.

SECTION 6. Voting Lists. The officer or agent having charge of the stock transfer books for shares of the Corporation shall make a complete list of the shareholders entitled to vote at each meeting of shareholders or at any adjournment thereof, arranged in alphabetical order, with the address of and the number of shares held by each. Such list shall be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the whole time of the meeting for the purposes thereof.

SECTION 7. Quorum. 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 noticed. 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.

SECTION 8. Proxies. At all meetings of shareholders, a shareholder may vote in person or by proxy executed in writing by the shareholder by his/her duly authorized attorney-in-fact. Such proxy shall be filed with the secretary of the Corporation before or at the time of the meeting.

SECTION 9. Voting of Shares. Each outstanding share entitled to vote shall be entitled to one vote upon each matter submitted to a vote at a meeting of shareholders.

SECTION 10. Voting of Shares by Certain Holders. Shares standing in the name of another corporation may be voted by such officer, agent or proxy as the Bylaws of such corporation may prescribe or, in the absence of such provision, as the Board of Directors of such corporation may determine. Shares held by an administrator, executor,

guardian or conservator may be voted by him, either in person or by proxy, without a 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 a transfer of such shares into his name.

Shares standing in the name of a receiver may be voted by such receiver, and the 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 be 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 have been transferred into the name of the pledgee, and thereafter the pledgee shall be entitled to vote the shares so transferred.

Shares of its own stock belonging to the Corporation 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.

SECTION 11. Informal Action by Shareholders. Unless otherwise provided by law, any action required to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the shareholders entitled to vote with respect to the subject matter thereof.

ARTICLE III

BOARD OF DIRECTORS

SECTION 1. General Powers. The Board of Directors shall be responsible for the control and management of the affairs, property and interests of the Corporation and may exercise all powers of the Corporation, except as are in the Articles of Incorporation or by statute expressly conferred upon or reserved to the shareholders.

SECTION 2. Number, Tenure and Qualifications. The number of directors of the Corporation shall be fixed by the Board of Directors, but in no event shall be less than one (1). Each director shall hold office until the next annual meeting of shareholders and until his/her successor shall have been elected and qualified.

SECTION 3. Regular Meetings. 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 notice other than such resolution.

SECTION 4. Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the President or any two directors. The person or persons

authorized to call special meetings of the Board of Directors may fix the place for holding any special meeting of the Board of Directors called by them.

SECTION 5. Notice. Notice of any special meeting shall be given at least one (1) day previous thereto by written notice delivered personally or mailed to each director at his business address, by telegram, or by e-mail. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice be given by telegram, such notice shall be deemed to be delivered when the notice be given to the telegraph company. If notice be given by e-mail, such notice shall be deemed delivered upon sending of said e-mail and no return of the e-mail is received. Any directors may waive notice of any meeting. 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 because the meeting is not lawfully called or convened.

SECTION 6. Quorum. A majority of the number of directors fixed by Section 2 of this Article shall constitute a quorum for the transaction of business at any meeting of the Board of Directors, but if less than such majority is present at a meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

SECTION 7. Telephonic Meeting. A meeting of the Board of Directors may be had by means of a telephone conference or similar communications equipment by which all persons participating in the meeting can hear each other, and the participation in a meeting under such circumstances shall constitute presence at the meeting.

SECTION 8. Manner of Acting. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

SECTION 9. Action Without a Meeting. Any action that may be taken by the Board of Directors at a meeting may be taken without a meeting if a consent in writing, setting forth the action so to be taken, shall be signed before such action by all of the directors.

SECTION 10. Vacancies. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors, unless otherwise provided by law. A director elected to fill a vacancy shall be elected for the unexpired term of his/her predecessor in office. Any directorship to be filled by reason of an

increase in the number of directors may be filled by election by the Board of Directors for a term of office continuing only until the next election of directors by the shareholders.

SECTION 11. Resignation. Any director may resign at any time by giving written notice to the Board of Directors, the President or the Secretary of the Corporation. Unless otherwise specified in such written notice such resignation shall take effect upon receipt thereof by the Board of Directors or such officer, and the acceptance of such resignation shall not be necessary to make it effective.

SECTION 12. Removal. Any director may be removed with or without cause at any time by the affirmative vote of shareholders holding of record in the aggregate at least a majority of the outstanding shares of stock of the Corporation at a special meeting of the shareholders called for that purpose, and may be removed for cause by action of the Board.

SECTION 13. Compensation. By resolution of the Board of Directors, each director may be paid for his/her 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.

SECTION 14. Contracts. No contract or other transaction between this Corporation and any other corporation shall be impaired, affected or invalidated, nor shall any director be liable in any way by reason of the fact that one or more of the directors of this Corporation is or are interested in, or is a director or officer, or are

directors or officers of such other corporations, provided that such facts are disclosed or made known to the Board of Directors, prior to their authorizing such transaction. Any director, personally and individually, may be a party to or may be interested in any contract or transaction of this Corporation, and no directors shall be liable in any way by reason of such interest, provided that the fact of such interest be disclosed or made known to the Board of Directors prior to their authorization of such contract or transaction, and provided that the Board of Directors shall authorize, approve or ratify such contract or transaction by the vote (not counting the vote of any such Director) of a majority of a quorum, notwithstanding the presence of any such director at the meeting at which such action is taken. Such director or directors may be counted in determining the presence of a quorum at such meeting. This Section shall

not be construed to impair, invalidate or in any way affect any contract or other transaction which would otherwise be valid under the law (common, statutory or otherwise) applicable thereto.

SECTION 15. Committees. The Board of Directors, by resolution adopted by a majority of the entire Board, may from time to time designate from among its members an executive committee and such other committees, and alternate members thereof, as they may deem desirable, with such powers and authority (to the extent permitted by law) as may be provided in such resolution. Each such committee shall serve at the pleasure of the Board.

SECTION 16. Presumption of Assent. A director of the Corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his/her dissent shall be entered into the minutes of the meeting or unless he/she shall file written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof, or shall forward such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

ARTICLE IV OFFICERS

SECTION 1. Number. The officers of the Corporation shall be a President, one or more Vice Presidents, a Secretary, and a Treasurer, each of whom shall be elected by the Board of Directors. Such other officers and assistant officers as may be deemed necessary may be elected or appointed by the Board of Directors, including a Chairman of the Board. In its discretion, the Board of Directors may leave unfilled for any such period as it may determine any office except those of President and Secretary. Any two or more offices may be held by the same person. Officers may be directors or shareholders of the Corporation.

SECTION 2. Election and Term of Office. The officers of the Corporation to be elected by the Board of Directors shall be elected annually by the Board of Directors at the first meeting of the Board of Directors held after each annual meeting of the shareholders. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until his/her successor shall have been duly elected and shall have qualified, or until his/her death, or until he/she shall resign or shall have been removed in the manner hereinafter provided.

SECTION 3. Resignation. Any officer may resign at any time by giving written notice of such resignation to the Board of Directors, or to the President or the Secretary of the Corporation. Unless otherwise specified in such written notice, such resignation shall take effect upon receipt thereof by the Board of Directors or by such officer, and the acceptance of such resignation shall not be necessary to make it effective.

SECTION 4. Removal. Any officer or agent may be removed by the Board of Directors whenever, in its judgment, the best interests of the Corporation will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent shall not of itself create contract rights, and such appointment shall be terminable at will.

SECTION 5. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

SECTION 6. President. The President shall be the principal executive officer of the Corporation and, subject to the control of the Board of Directors, shall in general

supervise and control all of the business and affairs of the Corporation. He/she shall, when present, preside at all meetings of the shareholders and of the Board of Directors, unless there is a Chairman of the Board, in which case the Chairman will preside. The President may sign, with the Secretary or any other proper officer of the Corporation thereunto authorized by the Board of Directors, certificates for shares of the Corporation, any 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; and in general shall 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.

SECTION 7. Vice President. In the absence of the President or in event of his/her death, inability or refusal to act, the Vice President 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. The Vice President shall perform such other duties as from time to time may be assigned by the President or by the Board of Directors. If there is more than one Vice

President, each Vice President shall succeed to the duties of the President in order of rank as determined by the Board of Directors. If no such rank has been determined, then each Vice President shall succeed to the duties of the President in order of date of election, the earliest date having first rank.

SECTION 8. Secretary. The Secretary shall: (a) keep the minutes of the proceedings of the shareholders and of the Board of Directors in one or more minute book 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 the seal of the Corporation and see that the seal of the Corporation is affixed to all documents, the execution of which on behalf of the Corporation under its seal is duly authorized; (d) keep a register of the post office address

of each shareholder which shall be furnished to the Secretary by such shareholder; (e) sign with the president certificates for shares of the Corporation, the issuance of which shall have been authorized by resolution of the Board of Directors; (f) have general charge of the stock transfer books of the Corporation; and (g) in general perform all duties incident to the office of the Secretary and such other duties as from time to time may be assigned by the President or by the Board of Directors.

SECTION 9. 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 from any source whatsoever, and deposit all such moneys in the name of the Corporation in such banks, trust companies or other depositories as shall be selected in accordance with the provisions of Article VI of these Bylaws; and (c) in general 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.

SECTION 10. Salaries. The salaries of the officers shall be fixed from time to time by the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that he/she is also a director of the corporation.

SECTION 11. Sureties and Bonds. In case the Board of Directors shall so require any officer, employee or agent of the Corporation shall execute to the Corporation a bond in

such sum, and with such surety or sureties as the Board of Directors may direct, conditioned upon the faithful performance of his/her duties to the Corporation, including responsibility for negligence for the accounting for all property, funds or securities of the Corporation which may come into his/her hands.

SECTION 12. Shares of Stock of Other Corporations. Whenever the Corporation is the holder of shares of stock of any other corporation, any right of power of the Corporation as such shareholder (including the attendance, acting and voting at shareholders' meetings and execution of waivers, consents, proxies or other instruments) may be exercised on behalf of the Corporation by the President, any Vice President or such other person as the Board of directors may authorize.

ARTICLE V INDEMNITY

The Corporation shall indemnify its directors, officers and employees as follows:

Every director, officer, or employee of the Corporation shall be indemnified by the Corporation against all expenses and liabilities, including counsel fees, reasonably incurred by or imposed upon him/her in connection with any proceeding to which he/she may be made a party, or in which he/she may become involved, by reason of being or having been a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of the Corporation, partnership, joint venture, trust or enterprise, or any settlement thereof, whether or not he/she is a director, officer, employee or agent at the time such expenses are incurred, except in such cases wherein the director, officer, employee or agent is adjudged guilty of willful misfeasance or malfeasance in the performance of his/her duties; provided that in the event of a settlement the indemnification herein shall apply only when the Board of Directors approves such settlement and reimbursement as being for the best interests of the Corporation.

The Corporation shall provide to any person who is or was a director, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of the corporation, partnership, joint venture, trust or enterprise, the indemnity against expenses of a suit, litigation or other proceedings which is specifically permissible under applicable law.

The Board of Directors may, in its discretion, direct the purchase of liability insurance by way of implementing

the provisions of this Article.

ARTICLE VI

CONTRACTS, LOANS, CHECKS AND DEPOSITS

SECTION 1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

SECTION 2. Loans. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a

resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 3. Checks, Drafts, etc. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 4. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

ARTICLE VII

SHARES OF STOCK

SECTION 1. Certificates for Shares. Certificates representing shares of the Corporation shall be in such a form as shall be determined by the Board of Directors. Such certificates shall be signed by the President and by the Secretary or by such other officers authorized by law and by the Board of Directors to do so, and sealed with the corporate seal. All certificates for shares shall be consecutively numbered or otherwise identified. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, shall be entered on the stock transfer books of the Corporation. 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 the case of a lost, destroyed or mutilated certificate, a new one may be issued therefor upon such terms and indemnity to the Corporation as the Board of Directors may prescribe.

SECTION 2. Transfer of Shares. Transfer of shares of the Corporation shall be made only on the stock transfer

books of the Corporation by the holder of record thereof or by his/her legal representative, who shall furnish proper evidence of authority to transfer, or by his/her attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on

surrender for cancellation of the certificate for such shares. 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. Provided, however, that upon any action undertaken by the shareholders to elect S Corporation status pursuant to Section 1362 of the Internal Revenue Code and upon any shareholders' agreement thereto restricting the transfer of said shares so as to disqualify said S Corporation status, said restriction on transfer shall be made a part of the Bylaws so long as said agreement is in force and effect.

ARTICLE VIII
FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of January and end on the thirty first day of December of each year.

ARTICLE IX
DIVIDENDS

The Board of Directors may from time to time declare, and the corporation may pay, dividends on its outstanding shares in the manner and upon the terms and conditions provided by law and its Articles of Incorporation.

ARTICLE X
CORPORATE SEAL

The Board of Directors shall provide a corporate seal which shall be circular in form and shall have inscribed thereon the name of the Corporation and the state of incorporation and the words "Corporate Seal".

ARTICLE XI
WAIVER OF NOTICE

Unless otherwise provided by law, whenever any notice is required to be given to any shareholder or director of the Corporation under the provisions of these Bylaws or

under the provisions of the Articles of Incorporation or

under the provisions of the applicable Business Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XII
AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by the Board of Directors at any regular or special meeting of the Board of Directors.

The above Bylaws are certified to have been adopted by the Board of Directors of the Corporation on the 8th day of October, 1998.

/s/Bert K Blevins
Secretary

eCOM CORPORATION

A Nevada Corporation

Exhibit 23

Consents of Independent Public Accountants

James E. Slayton, CPA
3867 WEST MARKET STREET
SUITE 208
AKRON, OHIO 44333

To Whom It May Concern: July 7, 1999

The firm of James E. Slayton, Certified Public Accountant consents to the inclusion of my report of July 7, 1999, on the Financial Statements of ECom Corporation. from the inception date of October 6, 1998 through March 23, 1999, in any filings that are necessary now or in the near future to be filed with the U. S. Securities and Exchange Commission.

Professionally,
/S/James E. Slayton, CPA
Ohio License ID # 04-1-15582

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