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SEAMLESS WI-FI, INC.  
Form 8-K  
May 23, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) May 23, 2007  
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Seamless Wi-Fi, Inc.  
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(Exact name of registrant as specified in its chapter)

Nevada ----- (State or other jurisdiction of incorporation)	0-20259 ----- (Commission File Number)	33-0845463 ----- (IRS Employer Identification No.)
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800N. Rainbow Blvd, Suite 208 Las Vegas, Nevada ----- (Address of principal executive offices)	89107 ----- (Zip Code)
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(775)-588-2387  
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Registrant's telephone number, including area code

N/A  
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(Former name or former address, if changed since last report)

Section 1 - Registrant's Business and Operations

Item 1.01 - Entry into a Material Definitive Agreement

On May 22, 2007, Seamless Wi-Fi, Inc. (the "Company") entered into an OEM Mobility License Agreement (the "Agreement") with Microsoft Licensing, GP, a Nevada general partnership, located in Texas ("MS"), the effective date which is May 1, 2007.

The Agreement provides that MS will grant to the Company a non-exclusive, limited license to use and distribute certain Microsoft software, tools and utilities, associated product materials, and other items (collectively, the "Licensed Products"). The Agreement has an expiration date of May 31, 2009. The Company paid MS \$245,000 upon the signing of the Agreement on May 22, 2007 and will pay \$18,848 per month through May 31, 2008, and \$40,834 per month through May 31, 2009. For each unit of Licensed Product distributed by the Company, the Company has agreed to pay MS certain royalty rates set forth in a royalty schedule.

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There is no material relationship between the Company or its affiliates and any of the parties, other than with respect to the Agreement.

### SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Dated: May 23, 2007

SEAMLESS WI-FI, INC.

/s/ Albert Reda

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By: Albert Reda  
Its: Chief Executive Officer and Chief Financial  
Officer (Principal Executive Officer, Principal  
Financial Officer and Principal Accounting Officer)