

Edgar Filing: AMERICAN POST TENSION, INC. - Form 8-K

AMERICAN POST TENSION, INC.

Form 8-K

August 15, 2008

U.S. SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 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): August 25, 2008

AMERICAN POST TENSION, INC.  
(Exact name of registrant as specified in charter)

Delaware                      000-50090                      13-3926203  
(State or other (Commission File                      (I.R.S. Employer  
of jurisdiction                      Number)                      Identification No.)  
incorporation)

1179 Center Point Drive, Henderson, NV                      89074  
(Address of principal executive office                      (Zip Code)

Registrant's telephone number, including area code:                      (702) 565-7866

Former Name or Former Address, if Changed Since Last Report

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 below):

- ? Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ? Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ? Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ? Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

SECTION 4 Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant's Certifying Accountant.

(a). Dismissal of Independent Accountant. By letter dated August 14, 2008, the Registrant advised its former certifying accountants, Tinter Scheifley Tang, LLC, of Dillon, Colorado 80435 that it would not renew the firm's engagement as the Registrant's certifying accountant for the fiscal year ended December 31, 2008, and that Registrant would be retaining a new independent certifying accountant.

In accordance with Item 304(a)(1) of Regulation S-K of the SEC, the Company is providing the following information:

## Edgar Filing: AMERICAN POST TENSION, INC. - Form 8-K

1. The former accountant, Tinter Scheifley Tang, LLC, was notified that it would not be retained as the Company's certifying accountants by letter dated August 14, 2008.

2. The former principal accountant's reports on the financial Statements of the Company for the last two fiscal years ending December 31, 2006 and 2007, did not contain an adverse opinion or disclaimer of opinion, and were not modified as to uncertainty, audit scope, or accounting principles.

3. The decision to change accountants was recommended and approved by the Board of Directors of the Company.

4. There were no disagreements with the former accountants, whether or Not resolved, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to the former accountant's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report, and no such disagreements have ever been communicated to the Company.

5. There were no events as described in Item 304(a)(1)(v) of Regulation SK that occurred within the two fiscal years of the Registrant ending December 31, 2006 and 2007 or any subsequent interim period.

(b). Engagement of New Independent Accountant. On August 14, 2008, the Registrant engaged Berman, Hopkins, Wright & LaHam, CPAs and Associates, LLP, of Winter Park and Viera, Florida, as its certifying accountants to review its interim financial statements for the fiscal year ending December 31, 2008 and to audit its financial statements for the fiscal year ended December 31, 2008.

Berman, Hopkins, Wright & LaHam is a registered accounting firm with the Public Company Accounting Oversight Board.

The Registrant has not consulted Berman, Hopkins, Wright & LaHam regarding:

1. The application of accounting principles to a specific completed or contemplated transaction, or the type of audit opinion that might be rendered on the Registrant's financial statements, and no written or oral advice was provided that was an important factor considered by the Registrant in reaching a decision as to any accounting, auditing or financial reporting issue; or

2. Any matter that was the subject of a disagreement (as described in Item 304(a)(1)(iv) of Regulation SK or a reportable event (as described in Item 304(a)(1)(v) of regulation SK.

Although no items of disagreement as defined in paragraph (a)(1)(iv) of Item 3.04 of Regulation S-B exist or have been raised by the former accountants, the Registrant has provided a copy of this report and the disclosures it is making in response to Item 3.04(a) to the former accountants and has requested the former accountants to furnish a letter addressed to the Commission within ten business days stating whether it agrees with the statements made in this report by Registrant, and, if not, stating the respects in which it does not agree. A copy of the August 14, 2008 letter from the Registrant to the former accountants, is attached to this report as Exhibit 16.

The Registrant has requested Berman, Hopkins, Wright & LaHam to review the disclosures contained herein prior to the filing of this report, and has provided them with the opportunity to furnish the Registrant with a letter addressed to the Commission containing any new information, clarification of

## Edgar Filing: AMERICAN POST TENSION, INC. - Form 8-K

the Registrants' expression of its views, or the respects in which it does agree with the statements made by the Registrant in response to Item 304(a) of Regulation SK set forth above. No such letter has been or will be provided.

Item 9.01 Financial Statements and Exhibits.

None

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this Current Report to be signed on its behalf by the undersigned hereto duly authorized.

American Post Tension, Inc.

Date: August 15, 2008

By: /s/ Edward Hohman

Name: Edward Hohman

Chairman and Chief Executive Officer