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AMERICAN LEISURE HOLDINGS INC

Form 8-K

August 18, 2004

CURRENT REPORT FOR ISSUERS SUBJECT TO THE
1934 ACT REPORTING REQUIREMENTS

FORM 8-K

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act

August 17, 2004

Date of Report

(Date of Earliest Event Reported)

American Leisure Holdings, Inc.

(Exact name of registrant as specified in its charter)

Nevada	333-48312	75-2877111
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

Park 80 Plaza East
Saddlebrook, New Jersey 07663

(Address of principal executive offices (zip code))

(201) 226-2060

(Registrant's telephone number, including area code)

ITEM 4. CHANGE IN REGISTRANT'S CERTIFYING ACCOUNTANT

Malone & Bailey, PLLC (the "Former Accountant") was dismissed on August 17, 2004 as the Company's independent auditors. Malone & Bailey's report dated May 17, 2004, on the Company's consolidated balance sheet of American Leisure Holdings, Inc. as of December 31, 2003, and the related consolidated statements of operations, stockholders' equity, and cash flows for the year then ended 2003 and the period from June 14, 2002 (Inception) through December 31, 2002, did not contain an adverse opinion or disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles.

In connection with the audit of the Company's financial statements, and in the subsequent interim period, there were no disagreements with Malone & Bailey, PLLC on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of Malone & Bailey PLLC would have caused Malone & Bailey, PLLC to make reference to the matter in their report. The Company has requested Malone & Bailey, PLLC to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated August 18, 2004 is filed as Exhibit 16 to this Form 8-K. Bateman & Co., Inc., P.C. was engaged on August 16, 2004 as the Company's principal accountant to audit the financial statements of the Company. The decision to change accountants was recommended by the Audit Committee of the Board of Directors of the Company and

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approved by the Board of Directors.

During the year ended December 31, 2003 and the period from June 14, 2002 (Inception) through December 31, 2002 and subsequent to December 31, 2003 through the date hereof, neither the Company nor anyone on its behalf consulted with Bateman & Co., Inc., P.C. regarding either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, nor has Bateman & Co., Inc., P.C. provided to the Company a written report or oral advice regarding such principles or audit opinion or any matter that was the subject of a disagreement or reportable events set forth in Item 304(a)(iv) and (v), respectively, of Regulation S-K with the Company's former accountant.

The Company has requested Bateman and Co., Inc., P.C. review the disclosure in this report on Form 8-K and provided Bateman & Co., Inc., P.C. the opportunity to furnish the Company with a letter addressed to the Commission containing any new information, clarification of the Company's expression of its views, or the respects in which Bateman & Co., Inc., P.C. does not agree with the statements made by the Company in this report. Bateman & Co., Inc. has advised the Company that no such letter need be issued.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) EXHIBITS

16.1 Letter from Malone & Bailey, PLLC regarding change in certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

American Leisure Holdings, Inc.

By: /s/ Malcolm Wright

Malcolm Wright
Chief Executive Office

Dated: August 18, 2004

Exhibit 16.1

August 18, 2004

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Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: American Leisure Holdings, Inc.
Commission File Number 000-49628

We have read the statements that we understand American Leisure Holdings, Inc. will include under Item 4 of the Form 8-K report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm. We have no basis to agree or disagree with other statements made under Item 4.

Very truly yours,

/s/ Malone & Bailey, PLLC

Malone & Bailey, PLLC