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Film & Music Entertainment, Inc.

Form 8-K/A

December 05, 2006

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

FORM 8-K A-1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934

Date of Report: November 15, 2006 [AMENDED DECEMBER 04, 2006]

(Date of earliest event reported)

FILM AND MUSIC ENTERTAINMENT, INC.

(Exact name of registrant as specified in its charter)

Nevada

01-0802-246

(State or other Jurisdiction
of Incorporation)

IRS Employer
Identification Number)

0-51164

(Commission File Number)

5670 Wilshire Blvd, Suite 1690
Los Angeles, CA 90036

(Address of Principal Executive Offices, including Zip Code)

(323) 904-5200

(Registrant's Telephone Number, including Area Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is
intended to simultaneously satisfy the filing obligation of
the registrant under any of the following provisions:

- ☐ 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))
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Item 4.01. Changes in Registrant's Certifying Accountant.

On November 15, 2006, the Board of Directors of Film and Music Entertainment, Inc. (the "Company", "we" or "our") approved the resignation of Kabani & Company, Inc. effective as of November 15, 2006 and approved the selection of HJ Associates & Consultants, LLP as our independent registered public accounting firm for the fiscal years ending December 31, 2005 and 2006. During our fiscal years ended December 31, 2004 and 2005 and through November 15, 2006, neither we nor anyone on our behalf

has consulted with HJ Associates & Consultants, LLP regarding any of the matters referenced in Item 304(a)(2)(i) and (ii) of Regulation S-K.

The reports of Kabani & Company, Inc. on the Company's financial statements for the fiscal years ended December 31, 2003 and 2004 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle. No report was issued on the financial statements for the year ended December 31, 2005.

During the fiscal years ended December 31, 2004 and 2005, and through November 15, 2006, there were no disagreements with Kabani & Company, Inc. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Kabani & Company, Inc., would have caused Kabani & Company, Inc. to make reference to the subject matter of such disagreements in its reports on the Company's financial statements for such years. In addition, no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K, occurred during our fiscal years ended December 31, 2004 and 2005, and through November 15, 2006.

We have provided Kabani & Company, Inc. with a copy of the disclosure above and requested that Kabani & Company, Inc. furnish a letter addressed to the SEC stating whether or not Kabani & Company, Inc. agrees with the statements noted above. A copy of the letter, dated December 04, 2006, from Kabani & Company, Inc. is attached as Exhibit 16.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d)

16.1 Letter dated December 04, 2006 from Kabani & Company, Inc. to the United States Securities and Exchange Commission.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to

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be signed on its behalf by the undersigned hereunto duly authorized.

FILM AND MUSIC ENTERTAINMENT, INC.

By: /S/ Lawrence Lotman

Lawrence Lotman
Chief Financial Officer

Date: December 04, 2006

Exhibit Index

Exhibit Number	Description
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16.1	Letter dated December 04, 2006 from Kabani & Company, Inc. to the United States Securities and Exchange Commission
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