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9278 COMMUNICATIONS INC
Form 8-K
May 01, 2001

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UNITED STATES
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): April 24, 2001

9278 COMMUNICATIONS, INC.

(Exact name of Registrant as specified in its charter)

Delaware	333-37654	98-0207906
----- (State or other jurisdiction of incorporation)	----- (Commission File No.)	----- (IRS Employer identification No.)

1942 Williamsbridge Road, Bronx, New York 10461

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (718) 887-9278

Not Applicable

(Former name or former address if changed since last report)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

(a) On April 24, 2001, Friedman Alpren & Green LLP resigned as the Registrant's independent auditors. Friedman Alpren & Green's reports on the Registrant's financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. During the Registrant's two most recent fiscal years and subsequent interim periods there were no disagreements with Friedman Alpren & Green on any matter of accounting

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principles or practices, financial statement disclosure, or auditing scope or procedure.

(b) Not applicable.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Not applicable.

(b) Not applicable.

(c) Exhibits

16.1 Letter from Friedman Alpren & Green LLP, dated April 30, 2001, addressed to the Securities and Exchange Commission, in compliance with Item 304 of Regulation S-K.

SIGNATURES

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

9278 COMMUNICATIONS, INC.

(Registrant)

Date: May 1, 2001

By: /s/ Sajid Kapadia

Sajid Kapadia
Chairman and Chief Executive Officer

EXHIBIT INDEX

Exhibit No. -----	Description -----
16.1	Letter from Friedman Alpren & Green LLP, dated April 30, 2001, addressed to the Securities and Exchange Commission, in compliance with Item 304 of Regulation S-K.