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ENDO NETWORKS INC  
Form 8-K  
August 31, 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 19, 2004  
Date of Report  
(Date of Earliest Event Reported)

Endo Networks, Inc.  
(Exact name of registrant as specified in its charter)

Nevada	333-42640	75-28882833
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

2624 Dunwin Drive, Unite #3,  
Mississauga, Ontario, Canada L5L3T5  
(Address of principal executive offices (zip code))

(905) 820-8800  
(Registrant's telephone number, including area code)

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

Malone & Bailey, PLLC (the "Former Accountant") was dismissed on August 19, 2004 as Endo Networks, Inc.'s independent auditors. Malone & Bailey's report dated January 7, 2004, on Endo Networks, Inc.'s balance sheet of Endo Networks, Inc. as of December 31, 2003, and the related statements of operations, stockholders' equity, and cash flows for each of the two years then ended, 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 Endo Networks, Inc.'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. Endo Networks, Inc. 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 19, 2004 is filed as Exhibit 16 to this Form 8-K. Lopez, Blevins, Bork & Associates, L.L.P. was engaged on August 19, 2004 as Endo Networks, Inc.'s principal accountant to audit the financial statements of Endo Networks, Inc.. The decision to change accountants was approved by the Board of Directors.

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During the years ended December 31, 2003 and 2002 and subsequent to December 31, 2003 through the date hereof, neither Endo Networks, Inc. nor anyone on its behalf consulted with Lopez, Blevins, Bork & Associates, L.L.P. 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 Endo Networks, Inc.'s financial statements, nor has Lopez, Blevins, Bork & Associates, L.L.P. provided to Endo Networks, Inc. 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 Endo Networks, Inc.'s former accountant.

Endo Networks, Inc. has requested Lopez, Blevins, Bork & Associates, L.L.P. review the disclosure in this report on Form 8-K and provided Lopez, Blevins,

Bork & Associates, L.L.P. the opportunity to furnish Endo Networks, Inc. with a letter addressed to the Commission containing any new information, clarification of Endo Networks, Inc.'s expression of its views, or the respects in which Lopez, Blevins, Bork & Associates, L.L.P. does not agree with the statements made by Endo Networks, Inc. in this report. Lopez, Blevins, Bork & Associates, L.L.P. has advised Endo Networks, Inc. that no such letter need be issued.

ITEM 9.01 FINANCIAL STATEMENTS 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.

Endo Networks, Inc.

By: /s/ Peter B. Day  
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Peter B. Day  
Chief Executive Office

Dated: August 19, 2004

Exhibit 16.1

August 19, 2004

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

Re: Endo Networks, Inc.  
Commission File Number 333-42640

We have read the statements that we understand Endo networks, 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  
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Malone & Bailey, PLLC