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OSK CAPITAL III CORP
Form 8-K
October 25, 2005

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: March 17, 2005

(Date of earliest event reported)

OSK CAPITAL III CORP.

(Exact name of registrant as specified in its charter)

COLORADO	000-30023	84-1491676
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State of incorporation	Commission File Number	IRS Employer Identification Number

1 Place Ville-Marie
Suite 2821
Montreal, Qc
H3B 4R4

(Address of principal executive offices)

Tel: 514-875-2000

(Issuer's telephone number)

P. O. Box 461029, Glendale, CO 80220

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

Copies of all communications, including all communications sent to the agent for service

Copies of all communications, including all communications sent to the agent for service, should be sent to:

Joseph I. Emas, Esq.
Attorney at Law
1224 Washington Avenue
Miami Beach, FL 33139

Item 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

(a) Effective on March 17, 2005, the Registrant dismissed Comiskey & Company by declining to renew the engagement of Comiskey & Company as the independent accountant engaged to audit the financial statements of the Registrant and engaged Schwartz Levitsky Feldman LLP as its new independent

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registered public accounting firm for fiscal year ending December 31, 2004.

Comiskey & Company performed the audit of the Registrant's financial statements for year ending December 31, 2003 and 2002. During this period and the subsequent interim period prior to the Registrant declining to renew their engagement, there were no disagreements with Comiskey & Company on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to Comiskey & Company's satisfaction would have caused Comiskey & Company to make reference to this subject matter of the disagreements in connection with Comiskey & Company's report, nor were there any "reportable events" as such term is defined in Item 304(a)(3) of Regulation S-B, promulgated under the Securities Exchange Act of 1934, as amended.

The Registrant determined that, although the registrant was very satisfied with the quality of the audits prepared by Comiskey & Company, a new independent certified public accountant would be in the best interests of the shareholders of the Registrant. The decision to not to renew the engagement with Comiskey & Company was approved by the Registrant's Board of Directors.

The audit reports of Comiskey & Company for the Registrant's year ending on December 31, 2003 and 2002 did not contain an adverse opinion, or a disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles, other than the uncertainty that the Registrant might not be able to operate as a going concern.

The Registrant has requested Comiskey & Company to furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made above by the Registrant. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K.

(b) Effective on March 17, 2005 the Registrant has engaged Schwartz Levitsky Feldman LLP as the new principal accountant to audit its financial statements. The decision to engage Schwartz Levitsky Feldman LLP was approved by the Registrant's Board of Directors.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

EXHIBIT	DESCRIPTION
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16.1	Letter Regarding Change in Certifying Accountant.

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.

OSK CAPITAL III CORP.

DATE: October 25, 2005

/s/ Francis Mailhot

Francis Mailhot
Director
OSK CAPITAL III CORP.

