

Edgar Filing: FLAMEMASTER CORP - Form 8-K/A

FLAMEMASTER CORP  
Form 8-K/A  
May 12, 2004

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SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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FORM 8-KA

CURRENT REPORT

Pursuant to section 13 or 15 (d) of the  
Securities Exchange Act of 1934

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May 5, 2004  
Date of Report (Date of earliest event reported)

THE FLAMEMASTER CORPORATION  
(Exact name of registrant as specified in charter)

NEVADA  
(state or other  
jurisdiction of  
incorporation)

0-2172  
(Commission  
File Number)

95-2018730  
(IRS Employer  
Identification  
Number)

11120 SHERMAN WAY  
SUN VALLEY, CALIFORNIA 91352  
(Address of principal executive offices and zip code)

(818) 982-1650  
(Registrant's telephone number, including area code)

(818) 765-5603  
(Registrant's facsimile number including area code)

NOT APPLICABLE  
(Former name or former address, if changed since last report)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS:

On May 5, 2004, The Flamemaster Corporation (the "Company") received notification that the firm of Beckman, Kirkland & Whitney LLP ("BKW") had resigned as the Company's independent auditors effective immediately. The decision of BKW to resign as the Company's independent auditors is due to the fact that the Public Company Accounting Oversight Board has not approved their application for registration. The resignation of BKW was accepted by the Company's Audit Committee and Board of Directors on May 5, 2004.

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During the years ended September 30, 2003 and 2002 and the subsequent interim periods, there were no disagreements between the Company and BKW on any matters of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which, if not resolved to the satisfaction of BKW, would have been referred to in their reports. BKW's report on the Company's financial statements for the years ended September 30, 2003 and 2002 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. In addition, during the years ended September 30, 2003 and 2002 and the subsequent interim periods, there were no reportable events (as defined in Item 304(a) (1) (v) of Securities and Exchange Commission Regulation S-K).

On May 5, 2004, the Company engaged Sarna and Company ("SAC"), based in Westlake, California to serve as its new auditors. SAC is a registered member of the Public Company Accounting Oversight Board (PCAOB).

During the year ended September 30, 2003 and the subsequent interim periods, the Company did not consult with SAC regarding either (i) the application of accounting principles to a specified transaction or the type of audit opinion that might be rendered on the Company's financial statements or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a) (1) (iv) of Regulation S-K) or a reportable event (as defined in Item 304(a) (1) (v) of Regulation S-K).

The decision to engage SAC was recommended by the Audit Committee and unanimously approved by the Company's Board of Directors.

Registrant provided a copy of the foregoing disclosures to BKW. Exhibit 16.1 to this Form 8-K is a copy of BKW's letter dated May 10, 2004 stating that it has found no basis for disagreement with such statements.

### Item 7. FINANCIAL STATEMENTS AND EXHIBITS.

- a) Financial Statements Not Applicable
- b) Proforma Financial Information. Not Applicable
- c) Exhibits.

16.1 Letter from Beckman Kirkland & Whitney dated May 10, 2004 indicating no disagreements with disclosure's made in response to Item 4 of the Form 8-KA

### 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.

FLAMEMASTER CORPORATION

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(Registrant)

Date:  
May 10, 2004

/s/ JOSEPH MAZIN

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(Signature)  
Joseph Mazin,  
President and Chairman and  
Chief Executive Officer