

ENERCORP INC
Form 8-K/A
October 20, 2006

FORM 8-K/A

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities

Exchange Act of 1934

August 15, 2005

◆

Enercorp, Inc.

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(Exact Name of Registrant as specified in its charter)

COLORADO	0-9083	84-0768802
(State or other jurisdiction of incorporation, or organization))	(Commission file number)	(I.R.S. Employer or Identification Number)

37735 Enterprise Court, Suite 600-B
Farmington Hills, MI 48331

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (248) 994-0099

Former name or former address, if changed from last report

Item: 4.01 Changes in Registrant's Certifying Accountant.

Effective August 15, 2005 the Audit Committee of Enercorp engaged the firm of UHY LLP, Certified Public Accountants as Registrant's certifying independent accountants, replacing J.L. Stephan, Co PC CPAs.

The principal accountant's report on the Registrant's financial statement for the past two years did contain an unqualified opinion.

The decision to change Registrant's Certifying Accountant was recommended by Registrant's Management and approved by the Registrant's Audit Committee.

There were no disagreements between the Registrant and J.L. Stephan, Co PC on any matter on financial statement disclosure, or auditing scope of procedure.

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 thereunto duly authorized.

Date: October 20, 2006

ENERCORP, INC

By: /s/Majlinda Xhuti

Majlinda Xhuti

Chief Financial Officer

J L Stephan Co PC
Certified Public Accountants

Jerry L. Stephan, CPA
Marty Szasz, CPA
David Skibowski, Jr., CPA

October 19, 2006

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3561

We agree with *Item: 4.01 Changes in Registrant's Certifying Accountant* as presented on Enercorp form 8-K/A.

If we can be of any further assistance, contact us at your convenience.

Sincerely,

/s/ JL Stephen Co PC

Traverse City, MI

Tel: 231-941-7600