

COMBINED PROFESSIONAL SERVICES INC  
Form 8-K/A  
July 08, 2002

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 8-K  
Amendment No. 1

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest reported): March 18, 2002

**COMBINED PROFESSIONAL SERVICES, INC.**

(Exact name of registrant as specified in its chapter)

Nevada	000-25675	88-0346441
(State or other jurisdiction of incorporation)	Commission (File Number)	(IRS Employer Identification No.)

2700 North 29 Avenue, Suite 305, Hollywood, FL 33020  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (954) 927-5563

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

**ITEM 4. Changes in Registrant's Certifying Accountant**

(a) Previous Independent Accountants.

- (i) On March 18, 2002 the Registrant dismissed Kurt D. Saliger, C.P.A., which served as the Registrants' principal independent accountants.
- (ii) Registrants' audit committee participated in and approved the decision to change principal independent accountants.
- (iii) For the audits for the years ended December 31, 2000 and 1999 (the two most recent audits), the former auditor Kurt D. Saliger, CPA issued qualified opinions due to going concern.
- (iv) In connection with his audit for the two most recent fiscal periods and through March 18, 2002, there were no disagreements with Kurt D. Saliger, C.P.A. on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Kurt D. Saliger, C.P.A., would have caused Kurt D. Saliger, C.P.A. to make reference thereto in connection with its report on the financial statements.
- (v) The Registrant has provided (mailed to his last known address) Kurt D.

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Saliger, C.P.A. with a copy of report on Form 8-K on the day this report was filed with the Securities & Exchange Commission. The Registrant has requested that Kurt D. Saliger, C.P.A., furnish the Registrant with a letter addressed to the Securities & Exchange Commission stating whether it agrees with the statements made by the Registrant item 4 hereof, and, if not, stating the respects in which it does not agree. The Registrant has requested Kurt D. Saliger, C.P.A. to provide this letter as promptly as possible so that the Registrant can file the letter with the Securities & Exchange Commission within 10 business days after the filing of this form 8-K. As of July 8, 2002, there has been no response from Mr. Saliger, and all attempts by the Registrant to locate the prior CPA have been fruitless!

(b) New Independent Accountants.

The Registrant engaged Grassano Accounting, P.A. as its new principal independent accountants as of March 18, 2002. The Registrant's audit committee approved such engagement on March 18, 2002.

During the years ended December 31, 2000 and 1999 and through March 18, 2002 the Registrant did not consult with Grassano Accounting, P.A. on any matters of accounting principle.

**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.

Combined Professional Services, Inc.

By: /s/ Marc Baker  
Marc Baker  
President and Chairman

Date: March 26, 2002