

ENVIRO VORAXIAL TECHNOLOGY INC

Form 8-K

March 10, 2011

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of Earliest Event Reported): MARCH 7, 2011

ENVIRO VORAXIAL TECHNOLOGY, INC.  
(Exact name of registrant as specified in its charter)

IDAHO	000-27445	82-0266517
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

821 NW 57th Place Fort Lauderdale, Florida	33309
(Address of principal executive offices)	(Zip Code)

(954) 958-9968  
(Registrant's telephone number, including area code)

(Former name if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



#### ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

##### Previous independent registered public accounting firm

On March 7, 2011 Jewett, Schwartz, Wolfe & Associates ("JSW") advised the Company that its audit practice was acquired by RBSM LLP ("RBSM"), an independent registered public accounting firm. As a result of the acquisition JSW effectively resigned as the Company's independent registered public accounting firm and RBSM was appointed to serve as the Company's independent registered public accounting firm by the Company's Board of Directors, acting as the Company's Audit Committee.

The reports of JSW on the Company's financial statements for the years ended December 31, 2009 and 2008 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle, except that the reports of JSW on the Company's consolidated financial statements as of and for the years ended December 31, 2009 and 2008 contained an explanatory paragraph which noted that there was substantial doubt as to the Company's ability to continue as a going concern due to a deficit in working capital and incurring significant losses.

During the years ended December 31, 2009 and 2008, and through March 7, 2011, the Company has not had any disagreements with JSW on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to JSW's satisfaction, would have caused them to make reference thereto in their reports on the Company's financial statements for such periods.

During the years ended December 31, 2009 and 2008, and through March 7, 2011, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided JSW with a copy of this disclosure set forth under this Item 4.01 requested JSW to furnish a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the above statements.

A copy of the letter from JSW is attached hereto as Exhibit 16.1.

##### New independent registered public accounting firm

On March 7, 2011 (the "Engagement Date"), the Company engaged RBSM as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2010. The engagement of RBSM as the Company's independent registered public accounting firm was approved by the Company's Board of Directors, acting as the Company's Audit Committee.

During the two most recent fiscal years and through the Engagement Date, the Company has not consulted with RBSM regarding either:

1. the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that RBSM concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or
2. any matter that was either the subject of a disagreement (as defined in paragraph (a)(1)(iv) of Item 304 of Regulation S-K and the related instructions thereto) or a reportable event (as described in paragraph (a)(1)(v) of Item 304 of Regulation S-K).



ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits

Exhibit No.	Description of Exhibit
16.1	Letter from Jewett, Schwartz, Wolfe & Associates

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Enviro Voraxial Technology, Inc.

Dated: March 8, 2011

By: /s/ Alberto DiBella  
Name: Alberto DiBella  
Chief Executive Officer and  
Director

