

AMERICAN COMMERCE SOLUTIONS Inc
Form 8-K
July 06, 2015

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 (Date of earliest event reported): **July 3, 2015**

American Commerce Solutions, Inc.
(Exact name of registrant as specified in its charter)

Florida
(state or other jurisdiction
of incorporation)

33-98682
(Commission
File Number)

05-0460102
(IRS Employer
Identification Number)

1400 Chamber Drive,

Bartow, Florida
(address of principal executive offices)

33830
(zip code)

(863) 533-0326

(registrant's telephone number, including area code)

Not Applicable

(former name or former address, 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 (see General Instruction A.2. below):

- .. 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))
- .. 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

(1) Previous Independent Auditors:

a. On June 26, 2015, the Company was informed that our registered independent public accountant, Messineo & Co., CPAs, LLC, of Clearwater Florida ("M&CO") declined to stand for re-appointment.

b. M&CO's report on the financial statements for the year ended February 28, 2015 and 2014 contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to audit scope or accounting, except that the report contained an explanatory paragraph stating that there was substantial doubt about the Company's ability to continue as a going concern.

c. Our Board of Directors participated in and approved the decision to change independent accountants. Through the period covered by the financial audit for the year ended February 28, 2015 and through the current date, there have been no disagreements with M&CO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of M&CO would have caused them to make reference thereto in their report on the financial statements. Through the interim period June 26, 2015 (the date of notification), there have been no disagreements with M&CO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements if not resolved to the satisfaction of M&CO would have caused them to make reference thereto in their report on the financial statements.

d. We have authorized M&CO to respond fully to the inquiries of the successor accountant.

e. During the years ended February 28, 2015 and 2014 and the interim period through July 3, 2015, there have been no reportable events with us as set forth in Item 304(a)(1)(iv) of Regulation S-K.

f. The Company provided a copy of the foregoing disclosures to M&CO prior to the date of the filing of this Report and requested that M&CO furnish it with a letter addressed to the Securities & Exchange Commission stating whether or not it agrees with the statements in this Report. A copy of such letter is filed as Exhibit 16.1 to this Form 8-K.

(2) New Independent Accountants:

a. On June 25, 2015, the Company engaged Stevenson & Company CPAs, LLP (“S&C”) of Tampa Florida, as its new registered independent public accountant. During the years ended February 28, 2015 and 2014 and prior to July 3, 2015 (the date of the new engagement), we did not consult with S&C regarding (i) the application of accounting principles to a specified transaction, (ii) the type of audit opinion that might be rendered on the Company’s financial statements by S&C, in either case where written or oral advice provided by S&C would be an important factor considered by us in reaching a decision as to any accounting, auditing or financial reporting issues or (iii) any other matter that was the subject of a disagreement between us and our former auditor or was a reportable event (as described in Items 304(a)(1)(iv) or Item 304(a)(1)(v) of Regulation S-K, respectively).

Item 9.01. Financial Statements and Exhibits.

- a. None
- b. Exhibits

Number Exhibit

16.1	Letter from Messineo & Co., CPAs, LLC, dated July 3, 2015, regarding Change in Certifying Accountant. (Filed herewith.)
------	-------------------------------------------------------------------------------------------------------------------------

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.

American Commerce Solutions, Inc.

Dated: July 6, 2015

/s/ Daniel L. Hefner
Daniel L. Hefner
President