

Tirex CORP
Form 8-K
March 06, 2006

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: **March 6, 2006**

THE TIREX CORPORATION

(Exact name of Registrant as specified in its Charter)

DELAWARE

(State or Other Jurisdiction of Incorporation)

33-17598-NY

(Commission File Number)

22-2824362

(IRS Employer Identification Number)

P.O. Box 22002

1307 Ste-Catherine Street West

Montreal

QUEBEC CANADA H3G 2V9

(mailing address) (Zip Code)

(514) 288-5356

Registrant's Telephone Number, including Area Code

This Current Report on Form 8K is comprised of 3 sequentially numbered pages plus a one-page annex.

ITEM 1. Changes in Control of Registrant.

Not applicable. As of March 1, 2006, the Company has 249,896,892 Common Stock issued and outstanding.

ITEM 2. Acquisition or Disposition of Assets.

Not applicable.

ITEM 3. Bankruptcy or Receivership.

Not applicable.

ITEM 4. Changes in Registrant's Certifying Accountant.

Subsequent to the June 30, 2003 year end of the Company, the certifying accountant of the Company, Pinkham & Pinkham, CPA, verbally advised the Company that it was abandoning all public company work related to filings with the Securities and Exchange Commission (SEC). The effective date was August 28, 2003. Accordingly, the Company has no choice but to change its certifying accountant. Pinkham & Pinkham, based on its in-depth knowledge of the Company, has offered to provide non-SEC services to Tirex on an as-needed and negotiated basis. Tirex intends to avail itself of such services on such basis. The change in certifying accountant is based solely on economic considerations related to the certifying accountant and are not based in any way on any disagreements between the Company and Pinkham & Pinkham as to accounting procedures, controls or public disclosures of corporate information in the three years prior to the resignation of Mr. Pinkham.

During the three years prior to resignation, Pinkham & Pinkham was the principal accountant for The Tirex Corporation. At no time did the financial statements audited or reviewed by Pinkham & Pinkham, as the case may be, contain an adverse opinion or disclaimer of opinion nor was modified as to uncertainty, audit scope, or accounting principles. Nor were there any disagreements with Pinkham & Pinkham on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. The Notes to the Financial Statements do contain a reservation as to the ability of The Tirex Corporation to continue as a going concern. This note was discussed with the certifying accountant and the company agreed to its inclusion.

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The registrant has requested Pinkham & Pinkham to furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not he agrees with the statements of the registrant herein and, if not, stating the respects in which it does not agree. A copy of the requested letter from Pinkham & Pinkham to the SEC is attached.

The Tirex Corporation continues to search for a new certifying accountant, with the assistance of Mr. Pinkham, to be engaged at such times when the Registrant will have adequate financial means to pay the fees. Since the resignation of Mr. Pinkham, the annual financial statements of The Tirex Corporation have not been audited and the quarterly statements have not been reviewed. The Registrant has committed to the SEC that these statements will be audited and reviewed on a retroactive basis once a new certifying accountant will have been engaged.

The Tirex Corporation acknowledges that it is responsible for the adequacy and accuracy of the disclosure in this filing. The Tirex Corporation acknowledges that SEC staff comments or changes to disclosure as a result of SEC staff comments do not foreclose the Commission from taking any action with respect to this filing. The Tirex Corporation acknowledges that it may not assert SEC staff comments as a defense in any proceeding initiated by the SEC or any person under the federal securities laws of the United States of America.

ITEM 5. Other Events

Effective March 1, 2006, the Registrant has changed its mailing address and phone to:

P. O. Box 22002
1307 Ste. Catherine Street West
Montreal, Quebec
Canada H3G 2V9
Phone: (514) 288-5356

ITEM 6. Resignation of Officers and Directors.

Not applicable.

ITEM 7. Financial Statements and Exhibits.

Not applicable.

ITEM 8. Change in Fiscal Year.

Not applicable.

SIGNATURES

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

The Tirex Corporation

March 6, 2006

John L. Threshie, Jr.

By: /s/ John L. Threshie, Jr.
President and Chief Executive Officer